

WASHINGTON WATER SERVICE CO.
STATEMENT OF INCOME AND RETAINED EARNINGS
MONTH ENDING December 31, 2017

	CURRENT MONTH			YEAR TO DATE			12 MONTHS TO DATE		
	This Year	Prior Year	Change	This Year	Prior Year	Change	This Year	Prior Year	Change
Operating revenue	\$720,450	\$760,608	(\$40,158)	\$1,876,340	\$1,633,572	\$242,768	\$1,876,340	1,633,572	\$242,768
Operating expenses:									
Operations:									
Purchased water	1,782	819	964	10,574	9,547	1,027	10,574	9,547	1,027
Purchased power	26,926	35,479	(8,553)	505,095	505,835	(740)	505,095	505,835	(740)
Pump taxes	0	0	0	0	0	0	0	0	0
Administrative and General	300,134	354,069	(53,935)	3,644,803	3,731,664	(86,861)	3,644,803	3,731,664	(86,861)
GO Allocations	78,175	40,637	37,538	612,094	531,061	81,033	612,094	531,061	81,033
Other operations	230,185	242,926	(12,741)	2,825,529	2,532,549	292,980	2,825,529	2,532,549	292,980
Total operations	637,203	673,929	(36,726)	7,598,094	7,310,656	287,439	7,598,094	7,310,656	287,439
Maintenance	8,333	4,988	3,345	104,802	223,793	(118,991)	104,802	223,793	(118,991)
Depreciation and amortization	124,326	109,723	14,604	1,430,013	1,274,408	155,606	1,430,013	1,274,408	155,606
Federal income taxes	(50,533)	(45,027)	(5,506)	465,617	521,848	(56,232)	465,617	521,848	(56,232)
State income taxes	0	0	0	0	0	0	0	0	0
Taxes other than income taxes	63,579	69,972	(6,394)	1,020,322	1,007,292	13,030	1,020,322	1,007,292	13,030
Total operating expenses	782,908	813,585	(30,678)	10,618,848	10,337,996	280,852	10,618,848	10,337,996	280,852
Net operating income	(62,458)	(52,977)	(9,480)	1,257,492	1,295,575	(38,083)	1,257,492	1,295,575	(38,083)
Other income and Expenses:									
Non regulated revenue	158,708	79,198	79,509	1,189,761	1,398,633	(208,873)	1,189,761	1,398,633	(208,873)
Non regulated expense	(117,436)	(49,773)	(67,663)	(944,723)	(1,093,620)	148,897	(944,723)	(1,093,620)	148,897
New Business	0	0	0	(1,486)	0	(1,486)	(1,486)	0	(1,486)
Gain on sale on non-utility property	(13,314)	(988)	(12,326)	(62,428)	(28,890)	(33,538)	(62,428)	(28,890)	(33,538)
Miscellaneous	0	0	0	(10,660)	(35)	(10,625)	(10,660)	(35)	(10,625)
Income taxes on other income and exp	(8,920)	(9,073)	153	(54,387)	(88,089)	33,702	(54,387)	(88,089)	33,702
Interest:									
Interest on long-term debt	0	0	0	0	0	0	0	0	0
Other interest	35,716	33,764	1,952	440,544	380,656	59,888	440,544	380,656	59,888
Interest capitalized	(1,854)	(605)	(1,249)	(24,960)	(22,871)	(2,089)	(24,960)	(22,871)	(2,089)
Amortization of bond premium and expense.	0	0	0	0	0	0	0	0	0
Amortization of bond premium and expense.	33,862	33,159	703	415,584	357,785	57,799	415,584	357,785	57,799
NET INCOME	(77,282)	(66,773)	(10,509)	957,984	1,125,790	(167,806)	957,984	1,125,790	(167,806)
Dividends on preferred stock	0	0	0	0	0	0	0	0	0
Balance for common stock	(77,282)	(66,773)	(10,509)	957,984	1,125,790	(167,806)	957,984	1,125,790	(167,806)
Dividends on common stock	0	0	0	609,734	688,740	(79,006)	609,734	688,740	(79,006)
Retained earnings, beginning of period	\$5,369,969	\$5,011,209	\$358,760	\$4,944,436	\$4,507,386	\$437,050	\$4,944,436	\$4,507,386	\$437,050
Retained earnings, end of period	\$5,292,687	\$4,944,436	\$348,250	\$5,292,687	\$4,944,436	\$348,250	\$5,292,687	\$4,944,436	\$348,250
EARNINGS PER SHARE									
Fully diluted average shares outstanding	\$ (0.24)	\$ (0.21)	\$ (0.03)	\$ 3.03	\$ 3.56	\$ (0.53)	\$ 3.03	\$ 3.56	\$ (0.53)
Number of customers	316,472	316,472	0	316,472	316,472	0	316,472	316,472	0
	16,957	16,928	(29)	16,957	16,705	252	16,957	16,705	252

WASHINGTON WATER SERVICE CO.
Balance Sheet
December 31, 2017 AND 2016

ASSETS	<u>2017</u>	<u>2016</u>
Utility Plant:		
Land	\$ 833,069	\$ 809,242
Depreciable plant and equipment	47,995,387	45,992,997
Construction work in progress	2,076,920	1,216,781
Intangible assets	2,273,850	2,189,957
	<u>53,179,226</u>	<u>50,208,977</u>
Less: Depreciation of plant and equipment	(20,166,032)	(19,249,427)
Amortization of intangibles	(1,428,170)	(1,287,391)
	<u>(21,594,202)</u>	<u>(20,536,818)</u>
Net utility plant	31,585,024	29,672,159
Current assets:		
Cash	729,950	841,919
Working funds, deposits, temporary cash investments	88,488	92,288
Accounts receivable:		
Customers, less allowance for doubtful accounts	503,935	461,181
Taxes Receivable	0	0
Unbilled revenue	463,923	506,595
Other Accounts Receivable	198,487	104,198
Materials and supplies	431,872	438,581
Prepaid expenses	92,111	99,143
Intercompany Transfers	0	0
Clearing accounts	10	51,835
Total current assets	<u>2,508,776</u>	<u>2,595,740</u>
Other assets:		
Regulatory assets	2,413,146	2,305,595
Other Intangible assets	0	0
Long Term Intercompany Receivable	0	0
Investment In Non-Utility Property	0	0
Other	0	0
Total other assets	<u>2,413,146</u>	<u>2,305,595</u>
	<u>\$ 36,506,946</u>	<u>\$ 34,573,494</u>

WASHINGTON WATER SERVICE CO.

Balance Sheet

December 31, 2017 AND 2016

CAPITALIZATION AND LIABILITIES	<u>2017</u>	<u>2016</u>
Capitalization		
Common stockholders' equity		
Common stock	\$ 6,126,857	\$ 6,126,857
Retained earnings	5,292,687	4,944,436
Accumulated other comprehensive loss	<u>0</u>	<u>0</u>
	11,419,543	11,071,293
	59.7%	61.8%
First mortgage bonds	0	0
Unamortized debt premium and expense	0	0
Senior Notes	0	0
Long Term Intercompany Debt	6,863,565	5,955,051
Other Long-Term Debt	<u>840,750</u>	<u>895,354</u>
Total Long Term Debt	7,704,315	6,850,405
	40.3%	38.2%
Total capitalization	<u>19,123,859</u>	<u>17,921,698</u>
	100.0%	100.0%
Current liabilities:		
Current maturities of LT Debt	321,814	551,926
Notes payable	0	0
Payable to Affiliates	3,435,884	2,817,231
Accounts payable	216,292	232,387
Accrued interest	25,000	25,000
Accrued general taxes	0	0
Income taxes	0	0
Short Term Intercompany Debt	0	0
Unearned revenue - charges billed in advance	0	0
Accrued and deferred compensation	627,664	667,984
Accrued pension and post retirement benefits	2,940	4,200
Accrued benefit and worker's compensation	18,666	22,025
Other	<u>282,095</u>	<u>255,759</u>
Total current liabilities	<u>4,930,354</u>	<u>4,576,513</u>
Unamortized investment tax credit	0	0
Deferred income taxes	1,872,785	1,352,781
Regulatory liabilities	0	0
Advances for construction	403,217	382,057
Contributions in aid of construction	8,068,219	8,375,865
Other long-term liabilities	<u>2,108,512</u>	<u>1,964,580</u>
	<u>\$ 36,506,946</u>	<u>\$ 34,573,494</u>

SCHEDULE 3
WATER UTILITY PLANT (Account 101)

Line No. (L)	Acct No. (a)	Account Name (b)	Balance Beginning of Year (c)	Additions (d)	Retirements (e)	Balance End of Year (f)
1	301	Organization	\$0			\$0
2	302	Franchises	\$5,934	\$121,009	\$37,116	\$89,828
3	303	Land and Water Rights	\$808,384	\$23,826		\$832,210
4	304	Structures & Improvements	\$2,079,343	\$351,435	\$3,836	\$2,426,942
5	305	Collecting & Impounding Reservoirs	\$0			\$0
6	306	Lake, River, and other intakes	\$0			\$0
7	307	Wells and Springs	\$2,547,937	\$82,164	\$215	\$2,629,886
8	309	Supply Mains	\$0			\$0
9	310	Power Generation Equipment	\$2,607,870			\$2,607,870
10	311	Pumping Equipment	\$4,616,328	\$161,662	\$19,212	\$4,758,778
11	320	Water Treatment Equipment	\$2,648,332	\$172,028	\$3,365	\$2,816,995
12	330	Distribution Reservoirs & Tanks	\$3,972,401		\$336	\$3,972,065
13	331	Transmission & Distribution Mains	\$14,749,088	\$262,202	\$1,505	\$15,009,785
14	333	Service Connections	\$1,514,369	\$2,061		\$1,516,430
15	334	Meters and Meter Installation	\$4,385,032	\$273,295	\$189,976	\$4,468,351
16	335	Hydrants	\$688,035	\$6,000		\$694,035
17	339	Other Plant & Misc. Equipment	\$742,594			\$742,594
18	340	Office Furniture & Equipment	\$674,116	\$93,577	\$79,125	\$688,568
19	341	Transportation Equipment	\$2,073,311	\$965,643	\$484,206	\$2,554,749
20	343	Tools, Shop and Garage Equipment	\$578,192	\$112,417	\$1,261	\$689,349
21	345	Power Operated Equipment	\$0	\$217,347	\$2,536	\$214,810
22	346	Communication Equipment	\$161,584	\$31,555		\$193,139
23	348	Other Tangible Plant	\$1,570,582			\$1,570,582
25	101	Utility Plant Total (add lines 1 thru 23)	\$46,423,432	\$2,876,222	\$822,688	\$48,476,967

SOURCES OF CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC)

Report below all plant, equipment, and monies received during the year, as a gift. Tariff Based (e.g., connection charges, facilities charges, and surcharges); Non-Tariff Based (e.g., developer donated line extension).

Line No. (L)	Description of Charges (a)	# of Connections (b)	Cost or Charge per Connection (c)	CIAC Amount Received (d)
26	Tariff Based CIAC	109	\$360	\$39,240
27	Non-Tariff Based CIAC			\$29,744
28	CIAC Collected (add lines 26 and 27)	109		\$68,984

Depreciation Expense Summary

California Water
GAAP

Month: Dec/2017

Washington Water Service Company

Depreciation Summary	Ending Plant Balance	Depreciation Base	TTL Depr Rate	Calculated Expense	Depreciation Adjustment	Other Reserve Transaction	COR Activity	End Reserve
Depreciation Summary 2								
Depreciation Group								
Business Segment: Water - Regulated								
Functional Class: Intangibles								
501 Harbor								
101300-Intangibles								
500-101300	\$45,837.93	\$17,389.46	0.00000%	\$537.21	\$0.00	\$0.00	\$0.00	\$28,985.68
101300-Intangibles Total:								
	\$45,837.93	\$17,389.46		\$537.21	\$0.00	\$0.00	\$0.00	\$28,985.68
103010-Organization								
500-103010								
	\$0.00	\$0.00	0.00000%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
103010-Organization Total:								
	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
103020-Franchises and Consents								
500-103020								
	\$5,934.33	\$5,934.33	0.00000%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
03020-Franchises and Consents Total:								
	\$5,934.33	\$5,934.33		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
103030-Other Intangible Plant								
500-103030								
	\$1,817,692.36	\$429,006.65	0.00000%	\$14,336.86	\$0.00	\$0.00	\$0.00	\$1,221,253.33
103030-Other Intangible Plant Total:								
	\$1,817,692.36	\$429,006.65		\$14,336.86	\$0.00	\$0.00	\$0.00	\$1,221,253.33
501 Harbor								
	\$1,869,464.62	\$452,330.44		\$14,874.07	\$0.00	\$0.00	\$0.00	\$1,250,239.01
Intangibles Total:								
	\$1,869,464.62	\$452,330.44		\$14,874.07	\$0.00	\$0.00	\$0.00	\$1,250,239.01
Functional Class: Pumping Plant								
500 WWSCO Admin								
103211-Pavement-Pumping Plant								
500-103211								
	\$25,000.00	\$24,513.92	0.00000%	\$69.44	\$0.00	\$0.00	\$0.00	\$555.52
103211-Pavement-Pumping Plant Total:								
	\$25,000.00	\$24,513.92		\$69.44	\$0.00	\$0.00	\$0.00	\$555.52
103250-Other Pumping Plant								
500 - 103250								
	\$0.00	\$0.00	0.00000%	\$0.00	\$0.00	\$0.00	\$0.00	\$420.01
103250-Other Pumping Plant Total:								
	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$420.01
500 WWSCO Admin								
	\$25,000.00	\$24,513.92		\$69.44	\$0.00	\$0.00	\$0.00	\$975.53
501 Harbor								
103241-System Ctrl Computer Equip								
501-103241								
	\$10,534.06	\$10,307.63	0.00000%	\$43.99	\$0.00	\$0.00	\$0.00	\$270.42
241-System Ctrl Computer Equip Total:								
	\$10,534.06	\$10,307.63		\$43.99	\$0.00	\$0.00	\$0.00	\$270.42

KB

Depreciation Expense Summary

California Water
GAAP

Month: Dec/2017

Washington Water Service Company

Depreciation Summary Depreciation Summary 2 Depreciation Group	Ending Plant Balance	Depreciation Base	TTL Depr Rate	Calculated Expense	Depreciation Adjustment	Other Reserve Transaction	COR Activity	End Reserve
Business Segment: Water - Regulated								
Functional Class: Pumping Plant								
501 Harbor								
<u>103250-Other Pumping Plant</u>								
501-103250	\$8,332.01	\$7,668.05	0.00000%	\$34.85	\$0.00	\$0.00	\$0.00	\$278.80
103250-Other Pumping Plant Total:	\$8,332.01	\$7,668.05		\$34.85	\$0.00	\$0.00	\$0.00	\$278.80
501 Harbor Total:	\$18,866.07	\$17,975.68		\$78.84	\$0.00	\$0.00	\$0.00	\$549.22
Pumping Plant Total:	\$43,866.07	\$42,489.60		\$148.28	\$0.00	\$0.00	\$0.00	\$1,524.75

Functional Class: Transmission & Distribution Plant

501 Harbor								
<u>103110-Struct & Improve-Supply Plant</u>								
501-103110	\$15,467.03	\$15,166.31	0.00000%	\$42.96	\$0.00	\$0.00	\$0.00	\$343.68
10-Struct & Improve-Supply Plant Total:	\$15,467.03	\$15,166.31		\$42.96	\$0.00	\$0.00	\$0.00	\$343.68
<u>103150-Wells-Supply Plant</u>								
500-103150	\$2,210,075.19	\$979,819.89	0.00000%	\$5,317.32	\$0.00	\$0.00	\$0.00	\$1,235,572.62
500-103150CTRB	(\$510,485.30)	(\$137,501.29)	0.00000%	(\$656.95)	\$0.00	\$0.00	\$0.00	(\$373,640.96)
103150-Wells-Supply Plant Total:	\$1,699,589.89	\$842,318.60		\$4,660.37	\$0.00	\$0.00	\$0.00	\$861,931.66
<u>103210-Struct & Imp- Pumping Plant</u>								
500-103210	\$1,996,221.41	\$1,318,688.32	0.00000%	\$4,719.05	\$0.00	\$0.00	\$0.00	\$682,252.14
500-103210CTRB	(\$165,120.73)	(\$74,094.74)	0.00000%	(\$296.36)	\$0.00	\$0.00	\$0.00	(\$91,322.35)
10-Struct & Imp- Pumping Plant Total:	\$1,831,100.68	\$1,244,593.58		\$4,422.69	\$0.00	\$0.00	\$0.00	\$590,929.79

<u>103240-Pumping Equipment</u>								
500-103240	\$4,880,899.76	\$2,131,077.29	0.00000%	\$14,784.78	\$0.00	\$0.00	\$0.00	\$2,764,607.25
500-103240CTRB	(\$776,762.37)	(\$328,520.90)	0.00000%	(\$2,144.76)	\$0.00	\$0.00	\$0.00	(\$450,386.23)
103240-Pumping Equipment Total:	\$4,104,137.39	\$1,802,556.39		\$12,640.02	\$0.00	\$0.00	\$0.00	\$2,314,221.02
<u>103320-Water Treatment Equipment</u>								
500-103320	\$2,889,030.90	\$2,083,320.94	0.00000%	\$8,523.39	\$0.00	(\$206.18)	\$0.00	\$814,233.35
320-Water Treatment Equipment Total:	\$2,889,030.90	\$2,083,320.94		\$8,523.39	\$0.00	(\$206.18)	\$0.00	\$814,233.35
<u>103420-Reservoirs & Tanks</u>								
500-103420	\$4,186,312.12	\$1,890,203.02	0.00000%	\$9,438.06	\$0.00	(\$201.66)	\$0.00	\$2,305,505.29

Depreciation Expense Summary

California Water
GAAP

Month: Dec/2017

Washington Water Service Company

Depreciation Summary Depreciation Summary 2 Depreciation Group	Ending Plant Balance	Depreciation Base	TTL Depr Rate	Calculated Expense	Depreciation Adjustment	Other Reserve Transaction	COR Activity	End Reserve
Business Segment: Water - Regulated								
Functional Class: Transmission & Distribution Plant								
501 Harbor								
103420-Reservoirs & Tanks								
500-103420CTRB	(\$1,722,532.30)	(\$735,004.80)	0.00000%	(\$2,332.93)	\$0.00	\$0.00	\$0.00	(\$989,860.43)
103420-Reservoirs & Tanks Total:	\$2,463,779.82	\$1,155,198.22		\$7,105.13	\$0.00	(\$201.66)	\$0.00	\$1,315,644.86
103431-A.C.-Trans & Distrib Mains								
500-103431	\$8,554,768.91	\$5,034,530.62	0.00000%	\$14,321.51	\$0.00	\$0.00	\$0.00	\$4,366,554.84
500-103431CTRB	(\$8,682,629.13)	(\$5,258,325.99)	0.00000%	(\$14,553.38)	\$0.00	\$0.00	\$0.00	(\$3,438,856.52)
501-103431	\$6,491,939.30	\$5,143,019.46	0.00000%	\$10,843.93	\$0.00	\$0.00	\$0.00	\$525,768.73
103431-A.C.-Trans & Distrib Mains Total:	\$6,364,079.08	\$4,919,224.09		\$10,612.06	\$0.00	\$0.00	\$0.00	\$1,455,467.05
103433-Steel-Trans & Distrib Mains								
501-103433	\$437.00	\$434.45	0.00000%	\$0.73	\$0.00	\$0.00	\$0.00	\$3.28
3433-Steel-Trans & Distrib Mains Total:	\$437.00	\$434.45		\$0.73	\$0.00	\$0.00	\$0.00	\$3.28
103434-All Other-Trans & Dist Mains								
501-103434	\$4,536.94	\$4,510.49	0.00000%	\$7.55	\$0.00	\$0.00	\$0.00	\$34.00
434-All Other-Trans & Dist Mains Total:	\$4,536.94	\$4,510.49		\$7.55	\$0.00	\$0.00	\$0.00	\$34.00
103436-Plastic Pipe-T & D Mains								
500-103436	\$67,376.96	\$62,835.22	0.00000%	\$106.93	\$0.00	\$16.66	\$0.00	\$665.33
500-103436CTRB	(\$4,000.00)	\$0.00	0.00000%	\$0.00	\$0.00	(\$16.66)	\$0.00	(\$16.66)
501-103436	\$312,398.31	\$307,745.03	0.00000%	\$546.00	\$0.00	\$0.00	\$0.00	\$5,199.28
501-103436CTRB	(\$13,657.22)	(\$13,124.04)	0.00000%	(\$41.10)	\$0.00	\$0.00	\$0.00	(\$574.28)
103436-Plastic Pipe-T & D Mains Total:	\$362,118.05	\$357,456.21		\$611.83	\$0.00	\$0.00	\$0.00	\$5,273.67
103450-Services-Trans & Distr Mains								
500-103450	\$1,523,796.35	\$309,548.54	0.00000%	\$3,376.76	\$0.00	\$0.00	\$0.00	\$1,217,617.07
500-103450CTRB	(\$1,742,637.21)	(\$218,413.26)	0.00000%	(\$4,367.49)	\$0.00	\$0.00	\$0.00	(\$1,528,591.44)
50-Services-Trans & Distr Mains Total:	(\$218,840.86)	\$91,135.28		(\$990.73)	\$0.00	\$0.00	\$0.00	(\$310,974.37)
103460-Meters & Meter Boxes								
500-103460	\$4,854,924.73	\$3,317,405.31	0.00000%	\$19,070.42	\$0.00	(\$177,316.69)	\$0.00	\$1,366,762.96
500-103460CTRB	(\$1,420,338.61)	(\$915,788.77)	0.00000%	(\$4,346.03)	\$0.00	\$0.00	\$0.00	(\$508,895.87)
103460-Meters & Meter Boxes Total:	\$3,434,586.12	\$2,401,616.54		\$14,724.39	\$0.00	(\$177,316.69)	\$0.00	\$857,867.09

Depreciation Expense Summary

California Water
GAAP

Month: Dec/2017

Washington Water Service Company

Depreciation Summary	Ending Plant Balance	Depreciation Base	TTL Depr Rate	Calculated Expense	Depreciation Adjustment	Other Reserve Transaction	COR Activity	End Reserve
Depreciation Summary 2								
Depreciation Group								
Business Segment: Water - Regulated								
Functional Class: Transmission & Distribution Plant								
501 Harbor								
103480-Hydrants-T & D Mains								
500-103480	\$726,835.78	\$340,099.58	0.00000%	\$1,623.55	\$0.00	\$0.00	\$0.00	\$380,627.82
500-103480CTRB	(\$63,488.11)	(\$60,310.99)	0.00000%	(\$132.26)	\$0.00	\$0.00	\$0.00	(\$3,309.38)
501-103480	\$0.00	\$0.00	0.00000%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
103480-Hydrants-T & D Mains Total:								
	\$663,347.67	\$279,788.59		\$1,491.29	\$0.00	\$0.00	\$0.00	\$377,318.44
103710-Struct & Improve Genl Plant								
500-103710	\$450,852.34	\$143,645.72	0.00000%	\$902.03	\$0.00	\$0.00	\$0.00	\$308,108.65
3710-Struct & Improve Genl Plant Total:								
	\$450,852.34	\$143,645.72		\$902.03	\$0.00	\$0.00	\$0.00	\$308,108.65
103720-Office Furn & Equip-Gen Plant								
500-103720	\$644,909.47	\$147,555.02	0.00000%	\$3,036.33	\$0.00	(\$2,123.58)	\$0.00	\$496,047.63
20-Office Furn & Equip-Gen Plant Total:								
	\$644,909.47	\$147,555.02		\$3,036.33	\$0.00	(\$2,123.58)	\$0.00	\$496,047.63
103730-Transportn Equip-Gen Plant								
500-103730	\$2,627,350.92	\$1,127,168.49	0.00000%	\$20,347.04	\$0.00	\$0.00	\$0.00	\$1,283,779.89
730-Transportn Equip-Gen Plant Total:								
	\$2,627,350.92	\$1,127,168.49		\$20,347.04	\$0.00	\$0.00	\$0.00	\$1,283,779.89
103760-Communication Equip-Gen Plant								
500-103760	\$265,590.39	\$130,601.00	0.00000%	\$1,772.80	\$0.00	\$0.00	\$0.00	\$130,687.05
500-103760CTRB	(\$1,119.23)	(\$536.08)	0.00000%	(\$9.40)	\$0.00	\$0.00	\$0.00	(\$592.55)
-Communication Equip-Gen Plant Total:								
	\$264,471.16	\$130,064.92		\$1,763.40	\$0.00	\$0.00	\$0.00	\$130,094.50
103770-Pwr Operated Equip-Gen Plant								
500-103770	\$3,123,100.16	\$1,891,027.90	0.00000%	\$15,084.35	\$0.00	\$0.00	\$0.00	\$1,241,997.41
500-103770CTRB	(\$818,684.94)	(\$353,713.55)	0.00000%	(\$2,287.56)	\$0.00	\$0.00	\$0.00	(\$467,258.95)
0-Pwr Operated Equip-Gen Plant Total:								
	\$2,304,415.22	\$1,537,314.35		\$12,796.79	\$0.00	\$0.00	\$0.00	\$774,738.46
103780-Tools, Shop & Garage Equip								
500-103780	\$760,890.99	\$303,899.36	0.00000%	\$3,139.67	\$0.00	\$0.00	\$0.00	\$445,247.03
780-Tools, Shop & Garage Equip Total:								
	\$760,890.99	\$303,899.36		\$3,139.67	\$0.00	\$0.00	\$0.00	\$445,247.03
103790-Other General Plant								
500-103790	\$742,593.93	\$425,473.26	0.00000%	\$1,647.50	\$0.00	\$0.00	\$0.00	\$318,768.17
103790-Other General Plant Total:								
	\$742,593.93	\$425,473.26		\$1,647.50	\$0.00	\$0.00	\$0.00	\$318,768.17

Depr - 1032A

05/15/2018

Note: This report is filtered.

Depreciation Expense Summary

California Water
GAAP

Month: Dec/2017

Washington Water Service Company

Depreciation Summary	Ending Plant Balance	Depreciation Base	TTL Depr Rate	Calculated Expense	Depreciation Adjustment	Other Reserve Transaction	COR Activity	End Reserve
Business Segment: Water - Regulated								
Functional Class: Transmission & Distribution Plant								
<u>501 Harbor</u>								
105000 - Plant Acq Adjustment	\$404,385.61	\$227,420.94	0.00000%	\$966.07	\$0.00	\$0.00	\$0.00	\$177,930.74
500-105000	\$404,385.61	\$227,420.94		\$966.07	\$0.00	\$0.00	\$0.00	\$177,930.74
105000 - Plant Acq Adjustment Total:	\$31,813,239.35	\$19,239,861.75		\$108,450.51	\$0.00	(\$179,848.11)	\$0.00	\$12,217,008.59
501 Harbor Total:								
<u>502 Harbor2</u>								
103110-Struct & Improve-Supply Plant	\$1,097.21	\$1,097.21	0.00000%	\$3.05	\$0.00	\$0.00	\$0.00	\$3.05
502-103110	\$1,097.21	\$1,097.21		\$3.05	\$0.00	\$0.00	\$0.00	\$3.05
10-Struct & Improve-Supply Plant Total:	\$3,398.95	\$3,379.13	0.00000%	\$5.66	\$0.00	\$0.00	\$0.00	\$25.48
103434-All Other-Trans & Dist Mains	\$3,398.95	\$3,379.13		\$5.66	\$0.00	\$0.00	\$0.00	\$25.48
502 Harbor2 Total:	\$4,496.16	\$4,476.34		\$8.71	\$0.00	\$0.00	\$0.00	\$28.53
ransmission & Distribution Plant Total:	\$31,817,735.51	\$19,244,338.09		\$108,459.22	\$0.00	(\$179,848.11)	\$0.00	\$12,217,037.12
Functional Class: General Plant								
<u>500 WWSCO Admin</u>								
103721-Office-Elec. Equip/Computers	\$37,594.20	\$36,400.22	0.00000%	\$447.55	\$0.00	\$0.00	\$0.00	\$1,771.37
500-103721	\$37,594.20	\$36,400.22		\$447.55	\$0.00	\$0.00	\$0.00	\$1,771.37
?1-Office-Elec. Equip/Computers Total:	\$37,594.20	\$36,400.22		\$447.55	\$0.00	\$0.00	\$0.00	\$1,771.37
500 WWSCO Admin Total:	\$37,594.20	\$36,400.22		\$447.55	\$0.00	\$0.00	\$0.00	\$1,771.37
<u>501 Harbor</u>								
103721-Office-Elec. Equip/Computers	\$1,817.50	\$1,536.18	0.00000%	\$21.64	\$0.00	\$0.00	\$0.00	\$173.12
501-103721	\$1,817.50	\$1,536.18		\$21.64	\$0.00	\$0.00	\$0.00	\$173.12
?1-Office-Elec. Equip/Computers Total:	\$1,817.50	\$1,536.18		\$21.64	\$0.00	\$0.00	\$0.00	\$173.12
501 Harbor Total:	\$39,411.70	\$37,936.40		\$469.19	\$0.00	\$0.00	\$0.00	\$1,944.49
General Plant Total:	\$33,770,477.90	\$19,777,094.53		\$123,950.76	\$0.00	(\$179,848.11)	\$0.00	\$13,470,745.37
Water - Regulated Total:	\$33,770,477.90	\$19,777,094.53		\$123,950.76	\$0.00	(\$179,848.11)	\$0.00	\$13,470,745.37
Company/Set of Books Total:	\$33,770,477.90	\$19,777,094.53		\$123,950.76	\$0.00	(\$179,848.11)	\$0.00	\$13,470,745.37