

**PROPERTY STATEMENT—INTERCOUNTY FLUMES,
CANALS, DITCHES, AQUEDUCTS****2020****DECLARATION OF COSTS AND OTHER RELATED PROPERTY INFORMATION
AS OF 12:01 A.M., JANUARY 1, 2020**

This statement must be completed, signed, and filed with the State-Assessed Properties Division, Board of Equalization, P.O. Box 942879, MIC:61, Sacramento, California 94279-0061, by March 2, 2020. Omit cents; round to the nearest dollar.

NAME, STREET, CITY, STATE and ZIP CODE

OFFICIAL REQUEST

This request is made in accordance with section 826 of the Revenue and Taxation Code. This property statement must be completed according to the instructions and filed with the Board of Equalization (BOE) on or before March 2, 2020. If you do not file this statement, you may be subject to the penalty provided in section 830 of the Revenue and Taxation Code. Attached schedules are considered to be part of the statement. THIS STATEMENT IS SUBJECT TO AUDIT.

SBE Number

 **MAKE NECESSARY CORRECTIONS TO ADDRESS LABEL**
 Indicate if above is a change of name and/or address.

THIS STATEMENT SHALL CONSIST OF:	DATE SUBMITTED	DATE TO BE SUBMITTED	N/A
(1) Dollar-Age Detail Report:			
A. Fixed Equipment—BOE-533-PF _____			
B. Continuous Pipeline—BOE-533-PP _____			
(2) Statement of Land Changes—BOE-551 _____			
(3) Schedule of Intangible Information—BOE-529-I _____			
(4) BOE-517-PW Schedules:			
A. Comparative Balance Sheet _____			
B. Total Plant and Equipment _____			
C. Real Property Rentals _____			
F. Sources and Uses of Water _____			
H. Construction Work in Progress _____			
(5) Schedule of Leased Equipment: _____			
	600-A		
	600-B		
(6) Other information as requested: _____			
A. Annual Report to Federal Agencies _____			
B. Annual Report to State Agencies _____			
C. Form 10K _____			
D. Supplemental Information _____			

NAME AND ADDRESS OF PERSON TO WHOM CORRESPONDENCE REGARDING AUDIT SHOULD BE ADDRESSED:

NAME

MAILING ADDRESS (street, city, state, and ZIP code)

TELEPHONE NUMBER

EMAIL ADDRESS

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LOCATION OF ACCOUNTING RECORDS:

ADDRESS (street, city, state, ZIP code)

NAME OF AUTHORIZED REPRESENTATIVE (if applicable) (BOE-892, Statement of Authorization, must be filed annually)

ADDRESS (street, city, state, ZIP code)

DAYTIME TELEPHONE NUMBER

EMAIL ADDRESS

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CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that I have examined this Property Statement, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete and covers all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named in the statement at 12:01 a.m. on January 1, 2020. If prepared by a person other than the taxpayer, this declaration is based on all information of which preparer has knowledge.

FULL LEGAL NAME IF INCORPORATED

FOR OFFICIAL USE ONLY

SIGNATURE OF OWNER, PARTNER, OFFICER, OR AUTHORIZED AGENT

DATE

2020

PRINTED NAME OF SIGNATORY

TITLE

SIGNATURE AND ADDRESS OF PREPARER OTHER THAN TAXPAYER

DATE

2020

**INFORMATION PROVIDED ON A PROPERTY STATEMENT MAY BE SHARED WITH OTHER STATE BOARD OF EQUALIZATION DEPARTMENTS,
THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION, AND THE OFFICE OF TAX APPEALS**

SPECIAL INSTRUCTIONS PERTAINING TO STATE ASSESSEES OF INTERCOUNTY FLUMES, CANALS, DITCHES, AQUEDUCTS

Under the provisions of section 826 and 830 of the Revenue and Taxation Code and section 901, Title 18, California Code of Regulations, the BOE requests that you file a property statement with the BOE between January 1, 2020, and 5:00 p.m. on March 2, 2020. The property statement shall be completed in accordance with instructions included with the property statement and in publication 67-PL, *Instructions for Reporting State-Assessed Property*, for lien date 2020. Reporting instructions are available on the Internet at www.boe.ca.gov/proptaxes/psrfcont.htm.

All parts of the property statement must be filed by March 2. Extensions of time for filing the property statement or any of its parts may be granted only on a showing of good cause under a written request made prior to March 2. If you do not file timely, it may result in an added penalty of ten percent of the assessed value as required by section 830 of the Revenue and Taxation Code.

A positive response is required for all parts of the property statement. If a requested item does not apply, please so state. If you do not respond to all parts of the property statement, you may be subject to the penalties of section 830 of the Revenue and Taxation Code.

Item 3 requirements and Statement of Land Changes need not be returned if there is nothing to report. However, a positive response under the "N/A" column on page S1F is required for those forms not returned.

THE PROPERTY STATEMENT INCLUDES:

1. A copy of your annual report(s) to federal regulatory agencies, if required.
2. A copy of your annual report(s) to California regulatory agencies, if required.
3. A copy of your Form 10K filed with the Securities and Exchange Commission, if required.
4. A copy of your 2019 annual report to stockholders.
5. BOE-551, *Statements of Land Changes*, and *Land Identification Maps* will be filed for all land and easements which convey surface use and which are used by intercounty operations by March 2. General instructions will be found in *Instructions for Reporting State-Assessed Property*, under the heading *Statement of Land Changes*.
6. BOE-517-PW Schedule C (RENTALS) should include 2019 payments to local California governments for the use of public property. Please indicate those payments which are on the basis of agreements entered into prior to December 1955 and which have not been subsequently extended or renewed.
7. A statement of changes in revenue and/or costs for the future that are certain, such as rate increases ordered by federal and/or California regulatory agencies.

Report book cost (100 percent of actual cost). Include excise, sales and use taxes, freight-in, installation charges, finance charges during construction, and all other relevant costs required to place the property in service. **Do not** reduce costs for depreciation (which must be reported separately). Report separately the details of any write-downs of cost, extraordinary damage or obsolescence, or any other information that may help the BOE in estimating fair market value.

For purposes of these instructions, flumes, canals, ditches, and aqueducts shall include the facilities and appurtenances that are essential to the intercounty transportation or transmission systems, but shall exclude the contents of such flumes, canals, ditches, and aqueducts.

DOLLAR-AGE DETAIL REPORT: Fixed Equipment—(BOE-533-PF)

Items shall be identified by location, description (i.e., account number and account name), acquisition date and acquisition cost. No more than one location per page.

DOLLAR-AGE DETAIL REPORT: Continuous Pipeline—(BOE-533-PP)

Flumes, canals, ditches or aqueducts shall be identified by location, description (i.e., account number and name), acquisition date and acquisition cost. No more than one flume, canal, ditch or aqueduct per page.

Each flume, canal, ditch, aqueduct shall be identified by name with lengths shown to the nearest hundredth of a mile for each county. No more than one flume, canal, ditch or aqueduct per page.

Note: All replacement cost studies, obsolescence requests, and other voluntary information that assesses believe affects the value of their property must be filed with the property statement or by a date granted by a formal extension. If such information is not filed by that date, staff is not required to consider it in determining its unitary value recommendation.

SCHEDULE A—COMPARATIVE BALANCE SHEET

2020

COMPANY NAME _____	SBE NUMBER _____
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BALANCE AT BEGINNING OF 2019	ASSETS	BALANCE AT END OF 2019
\$	Plant and equipment _____	\$
	Miscellaneous physical property _____	
	Depreciation Reserve _____	
	Plant and equipment _____	()
	Licensed vehicles _____	()
	Non-operative property _____	()
	Material and supplies _____	
	Inventory held for sale or lease in ordinary course of business _____	
	Cash and working funds _____	
	Temporary cash investments and special deposits _____	
	Notes receivable _____	
	Accounts receivable _____	
	Interest, dividends, and rents receivable _____	
	Prepayments _____	
	Investments in securities _____	
	Other investments _____	
	Sinking and other funds _____	
	Other assets _____	
	All other deferred debits (<i>describe</i>) _____	
\$	TOTAL ASSETS	\$

LIABILITIES		
\$	Accounts payable _____	\$
	Loan and notes payable _____	
	Customer deposits and advances _____	
	Interest and dividends payable _____	
	Taxes accrued _____	
	Deferred income taxes _____	
	Funded debt _____ a	
	Equipment obligations _____ a	
	Capital lease obligations _____ a	
	Premium (discount) on long-term debt _____	
	Other liabilities _____	
	All other deferred credits (<i>describe</i>) _____	
\$	TOTAL LIABILITIES	\$

SHAREHOLDER EQUITY		
\$	Capital stock _____	\$
	Premium and assessments on capital stock _____	()
	Discount on capital stock _____	()
	Treasury stock _____	
	Retained earnings _____	
\$	TOTAL SHAREHOLDER EQUITY	\$
\$	TOTAL LIABILITIES AND SHAREHOLDER EQUITY	\$

Note: ^a Indicate portion of long-term debt due within one year in box.

**SCHEDULE B—TOTAL CALIFORNIA PLANT
AND EQUIPMENT**

2020

COMPANY NAME _____ SBE NUMBER _____

LINE ITEM NO.	ACCOUNT NAME	A BALANCE AT BEGINNING OF 2019 ⁽¹⁾	B ADDITIONS	C RETIREMENTS	D BALANCE AT END OF 2019 ⁽¹⁾ (A + B - C)	CALIFORNIA COUNTY ASSESSED BALANCE	STATE ASSESSED BALANCE
CALIFORNIA TAXABLE PROPERTY							
1	Land _____						
2	Rights of way _____						
3	_____						
4	Reservoirs _____						
5	Water rights _____						
6	Wells _____						
7	_____						
8	Aqueducts _____						
9	Canals _____						
10	Catch basins _____						
11	Ditches _____						
12	Flumes _____						
13	Interceptor lines _____						
14	Laterals _____						
15	Levees _____						
16	Pipelines _____						
17	Sloughs _____						
18	Tunnels _____						
19	_____						
20	Booster stations _____						
21	Division boxes _____						
22	Measuring stations _____						
23	Motors _____						
24	Pumping equipment _____						
25	Water meters _____						
26	_____						
27	Buildings _____						
28	Structures _____						
29	_____						
30	Communication systems (not in licensed vehicles) _____						
31	Machine tools & machinery _____						
32	Office furniture & equipment _____						
33	Vehicles & other work equipment (not licensed vehicles) _____						
34	_____						
35	Other property (not materials & supplies) (list) _____						
36	_____						
37	_____						
38	_____						
39	_____						
40	_____						
41	_____						
42	_____						
43	_____						
44	Construction work in progress (CWIP) _____						
45	Total California Taxable Property (lines 1 thru 44)						
CALIFORNIA NONTAXABLE PROPERTY							
46	Communication systems in licensed vehicles _____						
47	Licensed vehicles _____						
48	_____						
49	Construction work in progress _____						
50	Other nontaxable _____						
51	Total California Nontaxable Property (lines 46 thru 50)						
CALIFORNIA SUMMARY OF ACCOUNTS PROPERTY							
52	California Summary of Accounts Total (lines 45 + 51)						
CALIFORNIA ACCRUED DEPRECIATION							
53	Applicable to California Taxable Property (line 45) _____						
54	Applicable to California Nontaxable Property (line 51) _____						
55	Total California Accrued Depreciation (lines 53 + 54)						

(1) Total must reconcile to Schedule A.

2020

**SCHEDULE B2—RECONCILE SCHEDULE B (STATE-ASSESSED PLANT AND EQUIPMENT)
TO
DOLLAR-AGE DETAIL REPORTS AND SCHEDULE H (CONSTRUCTION WORK IN PROGRESS)
STATE-ASSESSED TAXABLE PROPERTY TOTALS ONLY**

COMPANY NAME			SBE NUMBER	
LINE ITEM NO.	SCHEDULE LINE NO.	SCHEDULE B—STATE-ASSESSED PLANT AND EQUIPMENT	ORIGINAL COST	ORIGINAL COST
1	State-Assessed Column	Total Plant and Equipment for State-Assessed Portion on Schedule B (Note 1)		
	Schedule B Line 7 thru 43			
DOLLAR-AGE DETAIL REPORTS AND SCHEDULE H			ORIGINAL COST	
2	BOE-533-PF	Total of Dollar-Age Detail Report—Fixed Equipment (Note 2)		
3	BOE-533-PP	Total of Dollar-Age Detail Report—Continuous Pipeline (Note 2)		
4	Schedule H	Total State-Assessed Taxable New and Replacement CWIP (line 13C)		
5		Total Dollar-Age Detail Reports and Schedule H (<i>add lines 2 and 3 and subtract line 4</i>)		
6		Difference (<i>subtract line 5 from line 1</i>); line 6 should equal zero		

Note 1: Exclude CWIP (Schedule B, line 44) from this total.

Note 2: Include CWIP (Schedule H, line 13C) in Dollar-Age Detail Reports—Fixed Equipment and Continuous Pipeline.

SCHEDULE C—REAL PROPERTY RENTALS

(attach additional schedules if needed)

LINE ITEM NO.	LAND—PARTIAL RIGHTS (for example, right-of-ways, franchise fees, easements, etc.) LESSOR—DESCRIPTION	A CALIFORNIA RENTAL AMOUNT	B COMMENTS
1	Total Payments to Private Parties		
2	Total Payments to Public Agencies		
3	Total Land—Partial Rights Rental (<i>add lines 1 and 2</i>)		
LINE ITEM NO.	LAND—FULL RIGHTS, LAND, STRUCTURES & OTHER REAL PROPERTY (for example, flumes, canals, ditches, offices, stations, etc.) LESSOR—DESCRIPTION	A CALIFORNIA RENTAL AMOUNT	B COMMENTS
4	Total Payments to Private Parties		
5	Total Payments to Public Agencies		
6	Total Land—Full Rights, etc. (<i>add lines 4 and 5</i>)		

2020

SCHEDULE F—SOURCES AND USES OF WATER

COMPANY NAME	SBE NUMBER
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1. Source(s) of Water:
 - A. _____
 - B. _____
 - C. _____
 - D. _____

2. Use(s) of Water:
 - A. _____
 - B. _____
 - C. _____
 - D. _____

3. Comments:

**SCHEDULE H—CONSTRUCTION WORK IN PROGRESS (CWIP)
STATE-ASSESSED ONLY**

COMPANY NAME	SBE NUMBER
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LINE ITEM NO.	A COUNTY NUMBER Fixed (1-58) Pipe (60)	B DESCRIPTION Fixed Property Location Code Continuous Pipeline Number	C NEW TAXABLE CWIP	D REPLACEMENT TAXABLE CWIP	NOTES: 1. Attach additional schedules if necessary. 2. Complete all columns for all sections.
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13		CALIFORNIA STATE-ASSESSED TOTAL TAXABLE <i>(add lines 1 thru 12)</i>			E TOTAL CALIFORNIA C + D = E (1) SEE NOTE

(1) Line 13E must reconcile to Schedule B, line 44D, State-Assessed column.