

**GUYANAGA WATER COMPANY (and REVENUE)**  
**COMPARATIVE STATEMENT OF OPERATING EXPENSES FOR THE FISCAL YEARS**  
**1914-15 and 1915-16**

	<u>1914-15</u>	<u>1915-16</u>
<b><u>PUMPING EXPENSES</u></b>		
Superintendence	\$ 900.00	-----
Labor	2,856.05	197.40
Fuel for steam	747.83	-----
Power purchased	13,037.14	1,130.91
Lubricants	40.56	-----
Purification Supplies and Expenses	116.78	1,541.93
Misc. Supplies & Expenses	540.05	1,188.25
Repairs to Pumping Equipment	405.26	215.40
Repairs to Station App. Equipmt.	100.50	-----
Repairs to Pumping Sta. Bldgs., etc.	52.74	-----
<b>TOTAL PUMPING EXPENSES . . . . .</b>	<b>21,587.53</b>	<b>4,021.39</b>
<b><u>DISTRIBUTION EXPENSES</u></b>		
Patrolling Storage Facilities	\$2,751.25	-----
Meter & Fittings Dept. Supplies & Expenses	488.35	703.51
Repairs to Transmission Mains	3,895.49	6,535.01
Repairs to Extraordinary Mains	-----	30,711.42
Repairs to Reservoirs, Tanks, etc.	1,245.16	3,539.85
Repairs to Distribution Mains	6,925.64	7,017.23
Repairs to Services	298.53	1,575.36
Repairs to Distribution Bldgs., etc.	66.11	-----
Repairs to Misc. Equipment	354.02	-----
<b>TOTAL DISTRIBUTION EXPENSES . . . . .</b>	<b>16,020.56</b>	<b>52,082.39</b>
<b><u>COMMERCIAL EXPENSES</u></b>		
Cell., Reading Meters, etc.	1,098.70	324.10
Promotion of Business, Salaries & Expenses	1,650.20	-----
<b>TOTAL COMMERCIAL EXPENSES . . . . .</b>	<b>2,748.90</b>	<b>324.10</b>
<b><u>GENERAL EXPENSES</u></b>		
Salaries of General Officers	6,100.00	10,017.05
Salaries of Clerks	2,209.50	2,577.05
Misc. Off. Supplies & Expenses	2,232.10	2,614.94
Law Expenses-General	1,193.07	1,287.60
Railroad Commission Expenses	19,165.47	5,733.02
Other General Expenses	1,050.13	1,771.77
Insurance	1,557.01	600.79
Repairs to General Structures	273.86	509.91
"    "    Equipment	1,409.16	1,639.94
Taxes	1,945.78	3,325.46
<b>TOTAL GENERAL EXPENSES . . . . .</b>	<b>39,166.08</b>	<b>29,425.61</b>
<b><u>DEPRECIATION</u></b>	<b>-----</b>	<b>41,104.00</b>
<b>TOTAL OPERATING EXPENSES . . . . .</b>	<b>\$69,542.07</b>	<b>\$126,957.99</b>

**SUYANAGA WATER COMPANY (and REVENUE)**  
**COMPARATIVE STATEMENT OF OPERATING EXPENSES FOR THE FISCAL YEARS**  
**1914-15 and 1915-16**

	1914-15	1915-16
<b>PUMPING EXPENSES</b>		
Supplies	\$ 900.00	\$ 197.40
Labor	2,856.05	1,150.91
Fuel for Steam	747.53	1,541.95
Power purchased	13,037.14	1,158.25
Lubricants	40.56	215.40
Purification Supplies and Expenses	116.78	
Misc. Supplies & Expenses	540.05	
Repairs to Pumping Equipment	405.26	
Repairs to Station App. Equipmt.	100.59	
Repairs to Pumping Machinery, etc.	52.74	
<b>TOTAL PUMPING EXPENSES . . . . .</b>	<b>21,587.55</b>	<b>4,021.89</b>
<b>DISTRIBUTION EXPENSES</b>		
Inspecting Storage Facilities	\$2,751.26	
Meter & Fittings Dept. Supplies & Expenses	488.35	703.51
Repairs to Transmission Mains	3,895.49	6,535.01
Repairs to Extraordinary Mains		30,711.42
Repairs to Reservoirs, Tanks, etc.	1,345.16	3,539.85
Repairs to Distribution Mains	6,925.64	7,017.25
Repairs to Services	298.53	1,575.56
Repairs to Distribution Mlgs., etc.	66.11	
Repairs to Misc. Equipment	254.02	
<b>TOTAL DISTRIBUTION EXPENSES . . . . .</b>	<b>16,020.56</b>	<b>52,082.58</b>
<b>COMMERCIAL EXPENSES</b>		
Coll. Reading Meters, etc.	1,098.70	324.10
Promotion of Business, Salaries & Expenses	1,650.20	
<b>TOTAL COMMERCIAL EXPENSES . . . . .</b>	<b>2,748.90</b>	<b>324.10</b>
<b>GENERAL EXPENSES</b>		
Salaries of General Officers	8,100.00	10,017.05
Salaries of Clerks	2,299.50	2,577.05
Misc. Off. Supplies & Expenses	2,332.10	2,614.94
Law Expenses-General	1,193.07	1,287.60
Railroad Commission Expenses	19,165.47	5,735.02
Other General Expenses	1,090.13	1,771.77
Insurance	1,557.01	500.79
Repairs to General Structures	273.36	509.91
"    "    Equipment	1,409.16	1,639.94
Taxes	1,945.78	2,325.46
<b>TOTAL GENERAL EXPENSES . . . . .</b>	<b>59,186.08</b>	<b>29,425.61</b>
<b>DEPRECIATION</b>	<b>41,104.00</b>	<b>41,104.00</b>
<b>TOTAL OPERATING EXPENSES . . . . .</b>	<b>126,957.19</b>	<b>126,957.19</b>

Revenue

	1914-15	1915-16
Commercial Earnings	19,073.09	21,752.32
Irrigation	20,592.48	25,908.65
Sales to City of San Diego	34,884.64	51,054.14
Miscellaneous	<u>808.95</u>	<u>1,066.20</u>
Total Sales	75,159.14	99,781.31

RECAPITULATION

Revenue	75,159.14	99,781.31
Expenses	<u>69,842.07</u>	<u>126,957.98</u>
	6,317.07	** 27,176.67

\*\* Deficit



**GUYANACA WATER COMPANY**

**Estimate of cost and depreciation of Physical Structures,**

**By Commission Engineers Modification to Date.**

	Reproduction Cost	Annual Depreciation By Line	Accrued Depreciation	Cost Less Dep.
Appraisal in Testimony in years depreciation	\$1882552	\$46614	\$593920	\$668618
Additional Capital (Books)	<u>11884</u>	<u>545</u>	<u>90</u>	<u>11194</u>
<b>TOTAL</b>	<b>1263616</b>	<b>45079</b>	<b>660781</b>	<b>602835</b>
<b><u>Flood Destruction</u></b>				
Pump Plant #4	565	28	56	509
" " Sand Creek	3825	230	460	3365
" " Chocolate	7847	396	792	7055
Diverting Dam Sundry	750	10	200	550
South Fork Diversion	600	20	500	100
" " Steel Flume	120	4	12	108
Sand Creek Syphon	450	9	27	423
Chocolate "	500	17	33	467
2500 Ft Main Flume	<u>8750</u>	<u>500</u>	<u>6375</u>	<u>2375</u>
<b>TOTAL DESTROYED</b>	<b>22807</b>	<b>1214</b>	<b>8455</b>	<b>14352</b>
<b><u>Flood Repair-Replacement and Addition</u></b>				
Retrieving and Storing Equip.	2000			2000
Diverting Dam Sundry	750	10		750
South Fork Diversion	500	10		500
" " Intake	150	10		150
Sand Creek Syphon	800	16		800
Chocolate "	500	17		500
2500 Ft. Main Flume	8750	500		8750
Telephone Line-Betterment	<u>1000</u>	<u>50</u>		<u>1000</u>
<b>TOTAL ADDED</b>	<b>\$14450</b>	<b>\$615</b>		<b>\$14450</b>
<b>Net Change</b>	<b>9857</b>	<b>601</b>		<b>98</b>
<b>RESULTING TOTAL</b>	<b>\$1255259</b>	<b>\$4478</b>	<b>\$552326</b>	<b>\$602933</b>

CHICAGO WATER SUPPLY

Statement of Eliminations from Company to Obtain  
Net Current Maintenance and Operation Cost.

	1914	1915	1916
<u>Estimated Replacement</u>			
Repairs Trans. Mains			4000
Materials			500
Labor	8000		100
General 10%			100
Repair Reservoirs			800
Materials	100		800
Labor	100		100
General 10%	80		100
Repair Dist. Mains			1000
Materials	400		800
Labor	1000		200
General 10%	140		150
Repair Services and Mater.			
Materials		400	
Labor		400	
General 10%		70	
General on Admitted Capital			
5%	8721	1794	555
General Officers Salaries		2206	
<u>Extraordinary</u>			
Railroad Comm. Exp. (Allowed at \$2500)	6250	15313	1163
Flood Repair			
Replacement			13000
Repair			1771
City Fyft. Connection			308
Capital			1000
Temporary			
General on Flood Expenses			1536
5%			
Total	<u>61000</u>	<u>70008</u>	<u>65913</u>
Amounts Recorded	<u>61171</u>	<u>69951</u>	<u>61847</u>
Current Charge	42088	23868	28724

**SUZUKAKA WATER COMPANY**

**COMPARISON ESTIMATES AND RECORDS  
MAINTENANCE AND OPERATIONS**

**1926**

<b>Accounts</b>	<b>Estimate Company's Engineers</b>	<b>Estimate of Commission's Engineers</b>	<b>Company Books</b>	<b>Eliminating Replacements etc.</b>
Purification-----	75	75	872	872
Tubul & Repair Storage	2,420	1,928	2,159	2,159
Water and Service-----	1,000	500	2,102	2,502
Repairs to Flume Line--	15,500	9,115	7,757	7,757
Repairs to Dist. Mains--	4,500	4,500	5,048	5,048
Salaries Officers, etc.	12,120	8,000	15,557	9,557
Misc. Supplies-----	2,500	1,993	2,417	2,417
Legal Expenses-----	1,500	500	156	156
Damages-----	50	50	--	--
Insurance-----	2,900	723	652	652
General Structures-----	350	350	443	443
General Equipment-----	1,020	1,760	1,918	1,918
Taxes-----	2,450	2,450	2,601	2,601
General Engineering--	1,000	1,200	1,635	1,635
Pumping Cost-----	10,580	10,580	1,256	1,256
<b>Usual Expenses-----</b>	<b>64,025</b>	<b>44,273</b>	<b>42,158</b>	<b>37,868</b>
<b>Extraordinary-----</b>	<b>500</b>	<b>500</b>		
<b>Commission Expense-----</b>	<b>2,500</b>	<b>2,500</b>	<b>17,815</b>	<b>2,500</b>
	<b>3,000</b>	<b>3,000</b>	<b>17,815</b>	<b>2,500</b>
<b>GRAND TOTAL-----</b>	<b>67,025</b>	<b>46,273</b>	<b>59,973</b>	<b>39,868</b>

Exhibit 467 proposes \$2,500 amortization of Commission Expense, added to other actual cost is \$44,453 - \$1,000 less than provided by J. Armstrong, Commission Engineer.

UYAMAGA WATER COMPANY

Flood Damage of 1918 and Expenditures.

REPAIRS, REPLACEMENT ETC.

Company's account to June 30 \$20711

Reductions:

Equipment camp tools etc., total \$728 Est. 2/3 Value	\$198	
Pump valves etc., Total \$405 Est. 1/2	<u>508</u>	<u>706</u>

Net Expenditure chargeable to Flood \$29925

Estimated Further Expense-False 86220

Reductions:

Overestimate Diverting Dam	\$1000	
South Fork Flume Repairs	400	
Probable permanent eliminations		
Pump Plant #4	600	
" " Sand Creek	8350	
" " Chocolate	6095	
Telephone Line Repairs	<u>500</u>	<u>11945</u>

Probable Further Expense \$14375

Total Cost, tentatively accepted \$44298

General 5% 2215

Expenditure considered Replacement and Addition 14450

Net Cost of repair and Temporary Investment \$32063

Additional Property Destroyed 14352

TOTAL FLOOD DAMAGE \$46415



GUAYAMA WATER COMPANY  
FIXABLE AVERAGE ANNUAL EXPENSE  
FOR MAINTENANCE & OPERATION.

<b>B 2-6-7</b>		<b><u>Pumping Expense</u></b>		
		El Monte Plant one year in two	\$2500	
		La. Mesa Plant #1 one year in four	1400	
		Crescent and Miles Plants	870	\$4770
<b>B 8-17</b>	<b><u>Fertilization Expense</u></b>			750
	<b>Total Pumping Cost</b>			<b>\$5520</b>
	<b><u>Distribution Expense</u></b>			
<b>B 19</b>	<b>Patrolling Storage Facilities</b>			1520
<b>B 20</b>	<b>Meter Repair &amp; Supplies</b>			800
<b>B 23</b>	<b>Transmission Mains-Repair-etc</b>			
	Foreman	1200		
	Patrolmen	2520		
	Repair & Cleaning	3200		
	Roads, etc.	600		
	Repair Lining	+ 1000		6320
<b>B 24</b>	<b>Repairs to Reservoirs, etc.</b>			900 +
<b>B 25</b>	<b>Distribution Mains</b>			5000
<b>B 27</b>	<b>Services</b>			700
<b>B 29-30</b>	<b>Repairs Buildings &amp; Equipment</b>			200
	<b>Total Distribution Cost</b>			<b>16940</b>
<b>B 31-32</b>	<b><u>Commercial Expense</u></b>			<b>500</b>
	<b><u>General Expense</u></b>			
<b>B 33</b>	<b>Salaries General Officers</b>			
	Manager (or Directors Fee & Exp.)	2000		
	Assistant Manager	2400		
	Superintendent	2100		6500
<b>B 34</b>	<b>General Office Clerks</b>			2600
<b>B 35</b>	<b>Office Supplies &amp; Expense</b>			2500
<b>B 36</b>	<b>Law Expense</b>			1000
<b>B 37</b>	<b>Railroad Commission Expense</b>			
	1912 to Completion of present proceedings			
	Estimated Total \$45,000			
	Chargeable to General Value			
	Further development \$10,000			
	Involved in Sales \$25,000			
	<b>Average Recoverance</b>			2000
<b>B 42</b>	<b>Insurance</b>			800
<b>B 43</b>	<b>Repair General Structures</b>			350
<b>B 44</b>	<b>Up Keep General Equipment</b>			1750
	<b>General Engineering</b>			1200
				<b>11870</b>

*Secretary  
 W. A. Corporation*

1650

*Depreciation \$2241 @ 4%  
 sinking fund bond 19737 @ 5%  
 17685 @ 4%*

Brought Forward		\$28360
<u>Total General</u>	\$18720	
Deduct for overhead Replacements etc. Net General Cost	<u>2500</u>	\$16220

Extraordinary Flood Expense

Total Estimate \$56,415  
 Minimum probable period  
 between such disaster 20 years

Allowance say

2500

2 50

TAXES

2600

TOTAL M. & O. EXPENSE

\$44670

Exhibit C.  
on Supplemental Training

**CUYAMACA WATER COMPANY**

Statement of Operating Expenses and Revenue for years 1914, 1915 and first six months of 1916.

**EXPENSES**

1914

1915

Jan. 1 to June 30  
1916

**Pumping Expenses**

Superintendence	1,355.00		-----	-----
Labor	3,259.55		293.90	116.90
Fuel for Steam	723.23		24.40	-----
Power purchased	5,770.49		607.56	818.90
Lubricants	42.06		4.90	-----
Purification Supplies and Expenses	58.91		272.20	1,186.51
Miscellaneous " " "	372.76		461.98	793.47
Repairs to Pumping Equipment	1,613.81		241.93	180.26
Repairs to Pumping Station Equip.	103.93		20.88	-----
Repairs to Surface source of supply	163.22		-----	-----
Repairs to Pumping Buildings etc.	107.21		-----	-----
			-----	-----
<b>Total Pumping Expense</b>	<b>13,570.17</b>		<b>1,927.75</b>	<b>3,096.04</b>

**Distribution Expenses**

Patrolling Storage Facilities	5,230.24		436.55	-----
Meter and Fittings Dept. Exp. & Sup.	312.76		692.91	289.42
Repairs to Transmission Mains	174.25		7,736.54	4,683.96
Repairs to Reservoirs etc.	638.72		1,701.95	2,658.51
Repairs to Distribution Mains	6,893.46		5,049.01	5,353.62
Repairs to Services	659.16		1,408.71	465.48
Repairs to Distribution Buildings etc.	51.24		18.37	-----
Repairs to Miscellaneous Equipment	340.86		81.31	-----
			-----	-----
<b>Total Distribution Expenses</b>	<b>14,300.69</b>		<b>17,125.35</b>	<b>13,450.99</b>

**Commercial Expenses**

Collections, Reading Meters etc.	1,958.23		441.15	120.50
Promotion of Business-Salaries & Exp	2,433.87	4,392.10	35.00	479.15
			-----	120.50
<b>Forward to page 2</b>	<b>32,262.96</b>		<b>19,532.25</b>	<b>16,667.53</b>

1914

1915

1916

Brought Forward

32,262.96

19,532.25

16,667.53

General Expenses

Salaries of General Officers	8,400.00
" " " Clerks	1,896.65
Office supplies and expenses	2,498.55
Law Expenses-General	2,151.57
Railroad Commission Expenses	8,958.16
Injuries and Damages	57.50
Other General Expenses	544.96
Insurance	1,453.78
Repairs to Gen. Structures	9.15
" " " Equipment	1,417.72
Taxes	<u>1,520.40</u>

10,393.55
2,485.25
2,417.22
156.25
17,813.32
-----
1,634.95
651.59
448.30
1,817.63
<u>2,600.99</u>

4,623.50
1,421.30
1,271.94
1,287.68
2,412.67
-----
909.49
321.64
127.32
684.16
<u>1,408.25</u>

Total General Expenses

28,908.44

40,419.05

14,467.95

DEPRECIATION

41,104.00

41,104.00

Extraordinary Expenses (Flood Damage) -----20,711.42

Total Extraordinary Repairs

30,711.42

TOTAL OPERATING EXPENSES

61,171.40101,055.3061,846.90EVENUE

Commercial Earnings (Metered)	20,178.17
Earnings from Irrigation	15,475.08
Sales to City of San Diego	16,046.24
Miscellaneous Earnings	<u>599.70</u>

20,323.09
25,178.78
34,884.64
<u>1,369.47</u>

10,154.44
12,739.52
51,054.14
<u>381.46</u>

Total Revenue

52,299.19

81,755.98

74,329.56

R E C A P I T U L A T I O N

Jan. 1 to June 30

	1914	1915	1916
Revenue	52,299.19	81,755.98	74,329.56
Expenses from operation	<u>61,171.40</u>	<u>101,055.30</u>	<u>61,846.90</u>
Loss or gain from operation	8,872.21	19,299.32	12,482.66

R. R. Commission Exhibit A on Sup. Hearing

**Ed Fletcher Papers**

**1870-1955**

**MSS.81**

**Box: 58 Folder: 4**

**Business Records - Water Companies -  
Cuyamaca Water Company - State Railroad  
Commission - Exhibits: Fiscal comparatives**



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