

Rec'd  
4/5/04

J 4

Received _____
Examined _____

CLASS D  
WATER UTILITIES

U# \_\_\_\_\_

2003  
ANNUAL REPORT  
OF

Beasore Meadows Water Company

(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

P O BOX 2245

Oakhurst, CA 93644

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 2003

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2004  
(FILE TWO COPIES IF THREE RECEIVED)

Received \_\_\_\_\_

Examined \_\_\_\_\_

CLASS D  
WATER UTILITIES

U# \_\_\_\_\_

2003  
ANNUAL REPORT  
OF

**Beasore Meadows Water Company**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

**PO Box 2245 Oakhurst, CA 93644**  
(OFFICIAL MAILING ADDRESS)

ZIP

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 2003

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2004  
(FILE TWO COPIES IF THREE RECEIVED)

## INSTRUCTIONS

1. One completed copy of this report (two copies if three received) must be filed NOT LATER THAN MARCH 31, following the year covered by the report, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION  
WATER DIVISION  
505 VAN NESS AVENUE, ROOM 3105  
SAN FRANCISCO, CALIFORNIA 94102-3298**

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Oath, on the last page, must be signed by an officer, partner or owner.
4. The report must be prepared in ink or by the use of a typewriter. Computer generated report forms may be substituted.
5. The report must be filled in, and every question answered. LEAVE NO SCHEDULE BLANK. Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. The totals of the details in the latter must agree with the balances of the accounts to which they refer.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report.
9. This report must cover a calendar year, from January 1 through December 31. Fiscal year reports will not be accepted.

Account Number	Operating Revenue	
470	Metered	
460	Unmetered	\$ 8,730.61
465	Irrigation	
462-480	Private Fire Protection	
	<b>Total Revenue</b>	<b>\$ 8,730.61</b>
	<b>Operating Expenses</b>	
610	Purchased Water	
615	Purchased Power	
	Pump Taxes	
	Purchased Chemicals	
618	Other Vol. Related exp.	
630	Employee Labor	
640	Materials	\$ 608.77
650	Contract Work	\$ 1,275.00
	Water Testing	
660	Transportation Expense	\$ 165.96
664	Other Plant Maintenance	
670	Office Salaries	
671	Management Salaries	\$ 3,000.00
674	Employee Pensions and Benefits	
676	Uncollectables	
678	Office Service and Rentals	\$ 685.73
681	Office Supplies and Expense	\$ 137.85
682	Professional Services	\$ 225.00
684	Insurance	\$ 2,055.30
688	Regulatory Expense	\$ 942.50
689	General Expense	
	<b>Subtotal</b>	<b>\$ 9,096.11</b>
403	Depreciation Expense	\$ 577.00
	Ad Valorem Taxes	\$ 150.33
	Payroll taxes	
408	Taxes other than Income	\$ 363.71
409	State Income Tax	
410	Federal Income Tax	
	<b>Total Deductions</b>	<b>\$ 1,091.04</b>
	<b>Net Revenue</b>	<b>\$ (1,456.54)</b>
	<b>Rate Base</b>	
	Average Plant	\$ 30,898.00
	Average Depreciation Reserve	\$ 18,567.50
	Net Plant	\$ 12,330.50
	Less: Advances	
	Less: Contributions	
	Plus: Construction Work In Progress	
	Plus: Working Cash	
	Plus: Material & Supplies	\$ 100.00
	<b>Rate Base</b>	<b>\$ 12,430.50</b>
	<b>ROR=Net Rev/Rate Base</b>	<b>-11.72%</b>

# CLASS D WATER UTILITIES

(HAVING LESS THAN 500 SERVICE CONNECTIONS)

## Beasore Meadows Water Company

(Name under which corporation, partnership or individual is doing business)

Post Office Box 2245, Oakhurst, CA 93644

(Official mailing address)

Beasore Subdivision, Basslake, CA, Madera County

(Service area-town and county)

### GENERAL INFORMATION

RETURN ORIGINAL  
TO COMMISSION  
NO PHOTOCOPIES

- 1 If a corporation show:  
(A) Date of organization \_\_\_\_\_ incorporated in the State of \_\_\_\_\_  
(B) Names, titles and addresses of principal officers:
- 2 If unincorporated give the name and address of owner or of each partner:  
Sheila Kliever, PO Box 2245, Oakhurst, CA 93644
- 3 Name and telephone number of:  
(A) One person listed above to receive correspondence: Sheila Kliever, Phone 559-693-4950  
(B) Person responsible for operations and services:  
Sheila Kliever, 559-683-4950
- 4 Were any contracts or agreements in effect with any organization or person covering service, supervision and/or management of your business affairs during the year? (Yes or No)  
If so, what was the nature and the amount of each payment made under the agreement, to whom were payments made, and to what account was each payment charged?
- 5 State the names of associated companies or persons which, directly or indirectly, or through one or more intermediaries, control, or are controlled by, or are under common control with respondent:

### PUBLIC HEALTH STATUS

- 6 Has state or local health department inspection been made during the year?
- 7 Are routine laboratory tests of water being made?
- 8 Has state health department water supply permit been obtained? (Indicate date)
- 9 If no permit has been obtained, state whether application has been made and when.
- 10 Show expiration date if state permit is temporary.

Yes	No	Latest Date
X		
X		
X		

SPECIAL INSTRUCTIONS (over)

## SPECIAL INSTRUCTIONS

- 1 Beginning of year balances must agree with end of year balances shown in report for previous year. Attach a supplementary statement to explain any differences.
- 2 Attach a supplementary statement to explain adjustments in Schedule B - Water Plant in Service.
- 3 Complete all schedules, using the words "None" or "Not applicable" if appropriate.
- 4 Report must be prepared legibly in ink or by typewriter.

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES  
2002

NAME OF UTILITY Beasore Meadows Water Company

PHONE 559-683-4950

PERSON RESPONSIBLE FOR THIS REPORT Sheila Kliewer

(Prepared from Information in the 2002 Annual Report)

	1/1/03	12/31/03	Average
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant			\$ -
2 Land and Land Rights			\$ -
3 Depreciable Plant	\$ 30,898	\$ 30,898	\$ 30,898
4 Gross Plant in Service	\$ 30,898	\$ 30,898	\$ 30,898
5 Less: Accumulated Depreciation	\$ 18,279	\$ 18,856	\$ 18,568
6 Net Water Plant in Service	\$ 12,619	\$ 12,042	\$ 12,331
7 Water Plant Held for Future Use			\$ -
8 Construction Work in Progress			\$ -
9 Materials and Supplies		\$ 200	\$ 100
10 Less: Advances for Construction			\$ -
11 Less: Contribution in Aid of Construction			\$ -
12 Less: Accumulated Deferred Income and Investment Tax Credits			\$ -
13 Net Plant Investment	\$ 12,619	\$ 12,242	\$ 12,431
<b>CAPITALIZATION</b>			
14 Common Stock			\$ -
15 Proprietary Capital (Individual or Partnership)			\$ -
16 Paid-in Capital			\$ -
17 Retained Earnings			\$ -
18 Common Stock and Equity (Lines 14 through 17)			\$ -
19 Preferred Stock			\$ -
20 Long-Term Debt	\$ 36,615	\$ 36,615	\$ 36,615
21 Notes Payable			\$ -
22 Total Capitalization (Lines 18 through 21)	\$ 36,615	\$ 36,615	\$ 36,615

(Revised 2/01)

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES  
2002  
(continued)

NAME OF UTILITY Beasore Meadows Water Co.      PHONE 559-683-4950

		Annual Amount
23	Unmetered Water Revenue	\$ 8,730.61
24	Fire Protection Revenue	_____
25	Irrigation Revenue	_____
26	Metered Water Revenue	_____
27	Total Operating Revenue	\$ 8,730.61
28	<u>Operating Expenses</u>	\$ 9,096.11
29	Depreciation Expense (Composite Rate _____)	\$ 577.00
30	Amortization and Property Losses	_____
31	Property Taxes	\$ 150.33
32	Taxes Other Than Income Taxes	\$ 363.71
33	Total Operating Revenue Deduction Before Taxes	\$ 10,187.15
34	California Corp. Franchise Tax	_____
35	Federal Corporate Income Tax	_____
36	Total Operating Revenue Deduction After Taxes	_____
37	Net Operating Income (Loss) - California Water Operations	\$ (1,456.54)
38	Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	_____
39	Income Available for Fixed Charges	_____
40	Interest Expense	_____
41	Net Income (Loss) Before Dividends	_____
42	Preferred Stock Dividends	_____
43	Net Income (Loss) Available for Common Stock	\$ (1,456.54)

**OTHER DATA**

44	Refunds of Advances for Construction	_____
45	Total Payroll Charged to Operating Expenses	_____
46	Purchased Water	_____
47	Power	_____

		Jan. 1	Dec. 31	Annual Average
	<u>Active Service Connections</u> (Exc. Fire Protect.) _____			
48	Metered Service Connections	65	65	65
49	Flat Rate Service Connections	65	65	65
50	Total Active Service Connections	65	65	65



**CLASS B, C AND D WATER COMPANIES  
SAFE DRINKING WATER BOND ACT DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) loan outstanding during the 12 month reporting period. (Use one sheet for each loan)

1. Current Fiscal Agent:

Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Phone Number: \_\_\_\_\_  
Date Hired: \_\_\_\_\_

2. Former Fiscal Agent:

Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Phone Number: \_\_\_\_\_  
Date Hired: \_\_\_\_\_

3. Total surcharge collected from customers during the 12 month reporting period:

\$ \_\_\_\_\_

4. Summary of the trust bank account activities showing:

Balance at beginning of year	\$ _____
Deposits during the year	_____
Withdrawals made for loan payments	_____
Other withdrawals from this account	_____
Balance at end of year	_____

5. Account information:

Bank Name: \_\_\_\_\_  
Account Number: \_\_\_\_\_  
Date Opened: \_\_\_\_\_

6. Plant amounts included in Schedule A, Account No. 101—Water Plant In Service which were funded using SDWBA funds:

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
5		DEPRECIABLE PLANT					
6	304	Structures					
7	307	Wells					
8	317	Other water source plant					
9	311	Pumping equipment					
10	320	Water treatment plant					
11	330	Reservoirs, tanks and sandpiles					
12	331	Water mains					
13	333	Services and meter installations					
14	334	Meters					
15	335	Hydrants					
16	339	Other equipment					
17	340	Office furniture and equipment					
18	341	Transportation equipment					
19		Total depreciable plant					
20		Total water plant in service					

**SCHEDULE A - BALANCE SHEET (DECEMBER 31, 2002)**

Line	Acct.	Assets	Balance	Acct.	Equity and Liabilities	Balance
1	101	Water plant in service	\$ 30,898	201	Common Stock (Corporations only)	
2	103	Water plant held for future use		211	Other paid-in capital (Corporations only)	
3	104	Water plant purchased or sold		215	Retained earnings	
4	105	Water plant construction work in progress		218	Proprietary capital	\$ 15,987
5	108	Accumulated depreciation of water plant	\$ 18,856	224	Long term debt	\$ 36,615
6	114	Water plant acquisition adjustments	\$ 14,611		Current Liabilities	
7	124	Other investments		252	Advances for construction	
8	131	Cash	\$ 676	253	Other deferred credits	\$ 46,375
9	141	Accounts receivable - customers	\$ 1,409	255	Accumulated deferred investment tax credits	
10	142	Receivables from associated companies		282	Accumulated deferred income taxes - Acrs	
11	151	Materials and supplies	\$ 200		depreciation	
12	174	Other current assets		283	Accumulated deferred income taxes - other	
13	180	Deferred charges		271	Contributions in aid of construction	
14				272	Accumulated amortization of contributions	
15		<b>Total Assets</b>	<b>\$ 66,651</b>		<b>Total Equity and Liabilities</b>	<b>\$ 98,977</b>

**SCHEDULE B - WATER PLANT IN SERVICE**

Line	Acct	Title of Account	Balance Beg of Year	Plt Additions During year	Plt Retirements During year	Other Debits or (Credits)	Balance End of year
16	301	Intangible plant					\$ -
17	303	Land					\$ -
18	304	Structures					\$ -
19	307	Wells					\$ -
20	317	Other water source plant (Spring)	\$ 6,766				\$ 6,766
21	311	Pumping equipment					\$ -
22	320	Water treatment plant					\$ -
23	330	Reservoirs tanks and sandpipes	\$ 7,850				\$ 7,850
24	331	Water mains	\$ 14,120				\$ 14,120
25	333	Services and meter installations	\$ 2,162				\$ 2,162
26	334	Meters					\$ -
27	335	Hydrants					\$ -
28	339	Other equipment					\$ -
29	340	Office furniture and equipment					\$ -
30	341	Transportation equipment					\$ -
31		<b>Total water plant in service</b>	<b>\$ 30,898</b>				<b>\$ 30,898</b>

\* Debt or credit entries should be explained by footnotes or supplementary schedules

**SCHEDULE C - RESERVE FOR DEPRECIATION OF UTILITY PLANT**

Line	Item	Account 106 Water Plant	Account 106.1 SDWBA Loans	
32	Balance in reserves at beginning of year	\$ 18,279		A. Method used to compute depreciation
33	Add: Credits to reserves during year			expense (Acct. 403) and rate.
34	(a) Charged to Account No. 403	\$ 577		
35	(b) Charged to Account No. 272			
36	(c) Charged to clearing accounts			B. Amount of depreciation expense claimed
37	(d) Salvage recovered			or to be claimed on utility property in
38	(e) All other credits			your federal income tax return for the year
39	Total credits			covered by this report \$
40	Deduct: Debits to reserves during year			
41	(a) Book cost of property retired			
42	(b) Cost of removal			C. State method used to compute tax
43	(c) All other debits			depreciation.
44	Total debits			
45	Balance in reserve at end of year	\$ 18,856		
46	(1) Explanation of all other credits (See attached spreadsheet for recalculation of the reserve going back to 1998)			
47	(2) Explanation of all other debits			

**SCHEDULE D - CAPITAL STOCK OUTSTANDING (DECEMBER 31, 2002)**

Line				
1	Common - (Shares	\$	par)	List persons owning more than 5% of outstanding stock and number of shares owned by each:
2	Preferred - (Shares	\$	par)	
3	Dividends - Common	Rate - \$		
4	- Preferred	Rate - \$		

**SCHEDULE E - LONG TERM DEBT**

	Class	Date of Issue	Date of Maturity	Principal Amount Authorized	Outstanding Per Balance Sheet	Rate of Interest	Interest Accrued During Year	Interest Paid During Year
5								
6								
7								
8	Totals							

**SCHEDULE F - INCOME STATEMENT**

9	Operating revenues	xxxxxxxxxxx
10	460 Unmetered water revenue	\$ 8,730.61
11	462 Fire protection revenue	
12	465 Irrigation revenue	
13	470 Metered water revenue	
14	480 Other water revenue	
15	Total Operating Revenue	\$ 8,730.61
16	Operating revenue deductions	xxxxxxxxxxx
17	Operating expenses	xxxxxxxxxxx
18	610 Purchased water	
19	615 Power	
20	618 Other volume related expenses	
21	630 Employee labor	
22	640 Materials	\$ 608.77
23	650 Contract work	\$ 1,275.00
24	660 Transportation expenses	\$ 165.96
25	664 Other plant maintenance expense	
26	670 Office salaries	
27	671 Management salaries	\$ 3,000.00
28	674 Employee pensions and benefits	
29	676 Uncollectible accounts expense	
30	678 Office services and rentals	\$ 685.73
31	681 Office supplies and expense	\$ 137.85
32	682 Professional services	\$ 225.00
33	684 Insurance	\$ 2,055.30
34	688 Regulatory commission expense	\$ 942.50
35	689 General expenses (Co. Health Dpt.)	
36	Total Operating Expenses	\$ 9,096.11
37	403 Depreciation expense	\$ 577.00
38	407 SDWBA loan amortization expense	
39	408 Taxes other than income taxes	\$ 514.04
40	409 State corporate income tax expense	
41	410 Federal corporate income tax expense	
42	Total Operating Revenue Deductions	\$ 1,091.04
43	Utility Operating Income	\$ 10,187.15
44	421 Non-utility income	
45	426 Miscellaneous non-utility expense	
46	427 Interest expense	
47	Net Income	\$ (1,456.54)

**SCHEDULE G - SOURCES OF SUPPLY AND WATER DEVELOPED WELLS**

Location	No.	Diam. Inch	Depth to water feet	Pumping capacity (g.p.m.)	Annual quantities pumped
Spring					

**OTHER**

Streams or springs location of diversion point	Flow in		(Unit)		Annual quantities diverted (Unit)
	Priority right	Claim	Capacity	Diversions	
Purchased water (unit)					
Supplier:					Annual quantity

**SCHEDULE H - OPTIONAL WATER DELIVERED TO METERED CUSTOMERS**

(If figures are available) (specify unit)

Classification of service	Max. mo. Mo. of	Min. mo. Mo. of	Total for year
Residential & business			
Industrial			
Public authorities			
Irrigation			
Other (specify)			
Total			

**SCHEDULE I - EMPLOYEES AND THEIR COMPENSATION**

Line	Acct	Account	Number at end of year	Salaries Charged to Expense	Salaries Charged to Plant Accounts	Total Salaries and Wages Paid
48	630	Employee Labor				
49	670	Office salaries				
50	671	Management salaries, Including postage, supplies etc.	1	1		\$ 3,000
51		Total				\$ 3,000

**SCHEDULE J - ADVANCES FOR CONSTRUCTION**

Balance beginning of year	
Additions during year	
Subtotal - Beginning balance plus additions during year	
Refunds	
Transfers to Acct. 271 - Contributions in Aid of Construction	
Balance end of year	

**SCHEDULE K - TOTAL METERS  
AND SERVICES (active and inactive)**

Size	Meters	Services
5/8 x 3/4-in		
3/4-in		
1-in		
-in		
-in		
Total		

**SCHEDULE L - METER-TESTING DATA**

Number of meters tested during year	
1	Used, before repair...
2	Used, after repair .....
3	Fast, requiring refund ..
Numbers of meters in service requiring test per General Order No. 103 .....	

**SCHEDULE M - SERVICE CONNECTIONS AT END OF YEAR**

Classification	Active			Inactive			Total connections	
	Metered	Flat	Total	Metered	Flat	Total	Metered	Flat
Residences		65	65		10	10		75
								0
Industrial								0
Other (specify)								0
Subtotal								0
Fire protection (Hydrants)		3	3					3
Total		68	68		10	10		78

NOTE: Total connections (metered plus flat) should agree with total services in Schedule K.

**SCHEDULE N - STORAGE FACILITIES**

**SCHEDULE O - FOOTAGES OF PIPE (EXCLUDING SERVICE PIPES)**

Description	No.	Combined capacity in gallons	Description	Footages of pipe				Totals
				2" and under	2 1/4 to 3 1/4	4"	Other sizes (specify)	
Concrete	1	42,240	Cast Iron					
Earth			Welded steel					
Wood			Standard screw					
Steel			Cement-asbestos					
Other			Plastic					
			Other (specify)					
Total	1	42,240	Total					

**DECLARATION**

(BEFORE SIGNING PLEASE CHECK TO SEE THAT ALL SCHEDULES HAVE BEEN COMPLETED)

I, the undersigned (officer, partner or owner) **Sheila Kklewer** (Name of utility), **Beashore Meadows Water Company** under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period

From and including **January 1, 2003**, to and including **December 31, 2003**

Signed: Sheila Kklewer

Title Successor Trustee

Date