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Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# _____

2001
ANNUAL REPORT
OF

ERSKINE CREEK WATER COMPANY., INC.

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

P. O. BOX 656

LAKE ISABELLA, CALIFORNIA 93240

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2001

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2002
(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.

INSTRUCTIONS

FOR PREPARATION OF

SELECTED FINANCIAL DATA SHEET

FOR CLASS A, B, C AND D, WATER UTILITIES

To prepare the attached data sheets, refer to the Balance Sheet, Income Statement and supporting detail schedules in the annual report for the required data.

Please follow the instruction below:

1. Common plant allocated to water should be indicated with water plant figures in Net Plant Investment.
2. The capitalization section for those reporting on both California Only and Total System Forms should be identical and completed with Total Company Data. Be sure that Advances for Construction include California water data only.
3. Complete the operation section with California water revenues and expenses, but if necessary, remove interdepartmental revenues and expenses.
4. All other utility and nonutility revenues and expenses are netted on Line No. 38.

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES
2001

NAME OF UTILITY ERSKINE CREEK WATER CO., INC. PHONE (760)379-8309

PERSON RESPONSIBLE FOR THIS REPORT Gilbert Ansolabehere, CPA
(Prepared from Information in the 2001 Annual Report)

	1/1/ <u>01</u>	12/31/ <u>01</u>	Average
BALANCE SHEET DATA			
1 Intangible Plant	<u> </u>	<u> </u>	<u> </u>
2 Land and Land Rights	<u>9085</u>	<u>9085</u>	<u>9085</u>
3 Depreciable Plant			
4 Gross Plant in Service	<u>858181</u>	<u>858181</u>	<u>858181</u>
5 Less: Accumulated Depreciation	<u>341635</u>	<u>351344</u>	<u>346489</u>
6 Net Water Plant in Service	<u>516546</u>	<u>506837</u>	<u>511692</u>
7 Water Plant Held for Future Use			
8 Construction Work in Progress			
9 Materials and Supplies	<u>1550</u>	<u>1550</u>	<u>1550</u>
10 Less: Advances for Construction	<u>(169256)</u>	<u>(169256)</u>	<u>(169256)</u>
11 Less: Contribution in Aid of Construction	<u>(30458)</u>	<u>(29426)</u>	<u>(29942)</u>
12 Less: Accumulated Deferred Income and Investment Tax Credits	<u>()</u>	<u>()</u>	<u>()</u>
13 Net Plant Investment	<u>327467</u>	<u>318790</u>	<u>323129</u>
CAPITALIZATION			
14 Common Stock	<u>26700</u>	<u>26700</u>	<u>26700</u>
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	<u>164427</u>	<u>164427</u>	<u>164427</u>
17 Retained Earnings	<u>58917</u>	<u>30559</u>	<u>44738</u>
18 Common Stock and Equity (Lines 14 through 17)			
19 Preferred Stock			
20 Long-Term Debt			
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	<u>250044</u>	<u>221686</u>	<u>235865</u>

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES
2001

NAME OF UTILITY ERSKINE CREEK WATER CO PHONE (760) 379-8309

INCOME STATEMENT	Annual Amount
23 Unmetered Water Revenue	<u>875</u>
24 Fire Protection Revenue	<u>343104</u>
25 Irrigation Revenue	<u>343979</u>
26 Metered Water Revenue	<u>339562</u>
27 Total Operating Revenue	<u>8677</u>
28 <u>Operating Expenses</u>	<u>10463</u>
29 Depreciation Expense (Composite Rate _____)	<u>10158</u>
30 Amortization and Property Losses	<u>368860</u>
31 Property Taxes	<u> </u>
32 Taxes Other Than Income Taxes	<u> </u>
33 Total Operating Revenue Deduction Before Taxes	<u> </u>
34 California Corp. Franchise Tax	<u> </u>
35 Federal Corporate Income Tax	<u> </u>
36 Total Operating Revenue Deduction After Taxes	<u> </u>
37 Net Operating Income (Loss) - California Water Operations	<u>(24881)</u>
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	<u>3463</u>
39 Income Available for Fixed Charges	<u> </u>
40 Interest Expense	<u>6940</u>
41 Net Income (Loss) Before Dividends	<u>(28358)</u>
42 Preferred Stock Dividends	<u> </u>
43 Net Income (Loss) Available for Common Stock	<u>(28358)</u>
 OTHER DATA	
44 Refunds of Advances for Construction	<u> </u>
45 Total Payroll Charged to Operating Expenses	<u>120360</u>
46 Purchased Water	<u> </u>
47 Power	<u>35814</u>

<u>Active Service Connections</u>	(Exc. Fire Protect.) _____	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		<u>1178</u>	<u>1187</u>	<u>1183</u>
49 Flat Rate Service Connections		<u> </u>	<u> </u>	<u> </u>
50 Total Active Service Connections		<u>1178</u>	<u>1187</u>	<u>1183</u>

**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: _____

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

6. Plant amounts included in Schedule A-1a, 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 sandpipes					
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					

GENERAL INFORMATION

- 1 Name under which utility is doing business: Erskine Creek Water Co., Inc.
- 2 Official mailing address: P. O. Box 656
Lake Isabella, CA ZIP 93240
- 3 Name and title of person to whom correspondence should be addressed:
Nick Silicz, President Telephone: (760) 379-8309
- 4 Address where accounting records are maintained: Gilbert F. Ansolabehere, CPA
2001 22nd Street, Suite 100, Bakersfield, CA 93301
- a 5 Service Area: (Refer to district reports if applicable.) Community of Lake Isabella
and Vicinity, Kern County
- 6 Service Manager (if located in or near Service Area): (Refer to district reports if applicable.)
Name:
Address: Telephone:

7 **OWNERSHIP.** Check and fill in appropriate line:

- | | |
|-------------------------------------|---|
| <input type="checkbox"/> | Individual (name of owner) _____ |
| <input type="checkbox"/> | Partnership (name of partner) _____ |
| <input type="checkbox"/> | Partnership (name of partner) _____ |
| <input type="checkbox"/> | Partnership (name of partner) _____ |
| <input checked="" type="checkbox"/> | Corporation (corporate name) <u>Erskine Creek Water Co., Inc.</u> |
| | Organized under laws of (state) <u>California</u> |

Principal Officers:

(Name) <u>Nick Silicz</u>	(Title) <u>President</u>
(Name) <u>Jackie Silicz</u>	(Title) <u>Secretary/Treasurer</u>
(Name) _____	(Title) _____
(Name) _____	(Title) _____

8 Names of associated companies:

9 Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:

_____	Date: _____
_____	Date: _____
_____	Date: _____
_____	Date: _____

10 Use the space below for supplementary information or explanations concerning this report:

**SCHEDULE A
COMPARATIVE BALANCE SHEETS
Assets and other Debits**

Line No.	Acct. No.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		UTILITY PLANT			
2	101	Water plant in service	4	867266	867266
3	103	Water plant held for future use	5		
4	104	Water plant purchased or sold			
5	105	Water plant construction work in progress			
6		Total utility plant		867266	867266
7	106	Accumulated depreciation of water plant	6	351344	341635
8	114	Water plant acquisition adjustments			
9		Total amortization and adjustments			
10		Net utility plant		515922	525631
11		INVESTMENTS			
12	121	Non-utility property and other assets	5		
13	122	Accumulated depreciation of non-utility property	6		
14		Net non-utility property			
15	123	Investments in associated companies			
16	124	Other investments			
17		Total investments			
18		CURRENT AND ACCRUED ASSETS			
19	131	Cash		7318	7681
20	132	Special accounts			
21	141	Accounts receivable - customers		28223	33118
22	142	Receivables from associated companies			
23	143	Accumulated provision for uncollectible accounts			
24	151	Materials and supplies		1550	1550
25	174	Other current assets	7	745	800
26		Total current and accrued assets		37836	43149
27	180	Deferred charges	8		
28		Total assets and deferred charges		553758	568780

**SCHEDULE A
COMPARATIVE BALANCE SHEETS
Liabilities and Other Credits**

Line No.	Acct. No.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		CORPORATE CAPITAL AND SURPLUS			
2	201	Common stock	9	26700	26700
3	204	Preferred stock	9		
4	211	Other paid-in capital	9	164427	164427
5	215	Retained earnings	10	30559	58917
6		Total corporate capital and retained earnings		221686	250044
7		PROPRIETARY CAPITAL			
8	218	Proprietary capital	10		
9	218.1	Proprietary drawings			
10		Total proprietary capital			
11		LONG TERM DEBT			
12	224	Long term debt	11		
13	225	Advances from associated companies	12		
14		CURRENT AND ACCRUED LIABILITIES			
15	231	Accounts payable		28548	
16	232	Short term notes payable		92104	104964
17	233	Customer deposits		10569	9525
18	235	Payables to associated companies	12		
19	236	Accrued taxes		2169	4533
20	237	Accrued interest			
21	241	Other current liabilities	13		
22		Total current and accrued liabilities		133390	119022
23		DEFERRED CREDITS			
24	252	Advances for construction	13	169256	169256
25	253	Other credits	8		
26	255	Accumulated deferred investment tax credits	13		
27	282	Accumulated deferred income taxes - ACRS depreciation	13		
28	283	Accumulated deferred income taxes - other	13		
29		Total deferred credits		169256	169256
30		CONTRIBUTIONS IN AID OF CONSTRUCTION			
31	271	Contributions in aid of construction	14	29426	30458
32	272	Accumulated amortization of contributions			
33		Net contributions in aid of construction		29426	30458
34		Total liabilities and other credits		553758	568780

**SCHEDULE A-1
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plt Additions During year (c)	Plt Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water plant in service					
2	103	Water plant held for future use					
3	104	Water plant purchased or sold					
4	105	Construction work in progress - water plant			XXXXXXXXXXXX		
5	114	Water plant acquisition adjustments			XXXXXXXXXXXX		
6		Total utility plant					

* Debit or credit entries should be explained by footnotes or supplementary schedules

**SCHEDULE A-1a
Account No. 101 - Water Plant in Service**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plt Additions During year (c)	Plt 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	9085				9085
4		Total non-depreciable plant	9085				9085
5		DEPRECIABLE PLANT					
6	304	Structures	4675				4675
7	307	Wells	95667				95667
8	317	Other water source plant	51718				51718
9	311	Pumping equipment	301				301
10	320	Water treatment plant	26770				26770
11	330	Reservoirs, tanks and sandpipes	508308				508308
12	331	Water mains	63721				63721
13	333	Services and meter installations	59937				59937
14	334	Meters	8290				8290
15	335	Hydrants	3662				3662
16	339	Other equipment	12193				12193
17	340	Office furniture and equipment					
18	341	Transportation equipment	22939				22939
19		Total depreciable plant	858181				858181
20		Total water plant in service	867266				867266

* Debit or credit entries should be explained by footnotes or supplementary schedules

SCHEDULE A-1b
Account No. 103 - Water Plant Held for Future Use

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property will be placed in Service (c)	Balance End of Year (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10	Total			

SCHEDULE A-2
Account No. 121 - Non-utility Property and Other Assets

Line No.	Name and Description of Property (a)	Book Value End of Year (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	

SCHEDULE A-3
Account Nos. 108 and 122 - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 106 Water Plant (b)	Account 106.1 SDWBA Loans (c)	Account 122 Non-utility Property (d)
1	Balance in reserves at beginning of year	341635		
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	8677		
4	(b) Charged to Account No 272			
5	(c) Charged to clearing accounts			
6	(d) Salvage recovered			
7	(e) All other credits (Footnote 2)	1032		
8	Total Credits	9709		
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired			
11	(b) Cost of removal			
12	(c) All other debits (Footnote 3)			
13	Total debits			
14	Balance in reserve at end of year	351344		
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE			%
16				
17	(2) EXPLANATION OF ALL OTHER CREDITS:			
18	Credit to acct. # 271			
19				
20				
21				
22				
23	(3) EXPLANATION OF ALL OTHER DEBITS:			
24				
25				
26				
27				
28				
29	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION			
30	(a) Straight line	()		
31	(b) Liberalized	()		
32	(1) Sum of the years digits	()		
33	(2) Double declining balance	()		
34	(3) Other	()		
35	(c) Both straight line and liberalized	()		

SCHEDULE A-3a
Account No. 108 - Analysis of Entries in Depreciation Reserve

Line No.	Acct No.	Depreciable Plant (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserve During Year Excl. Cost of Removal (d)	Salvage and Cost of Removal Net (Dr.) or (Cr.) (e)	Balance End of Year (f)
1	304	Structures					
2	307	Wells					
3	317	Other water source plant					
4	311	Pumping equipment					
5	320	Water treatment plant					
6	330	Reservoirs, tanks and sandpipes					
7	331	Water mains					
8	333	Services and meter installations					
9	334	Meters					
10	335	Hydrants					
11	339	Other equipment					
12	340	Office furniture and equipment					
13	341	Transportation equipment					
14		Total					

SCHEDULE A-4
Account No. 174 - Other Current Assets

Line No.	Item (a)	Amount (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		

SCHEDULE A-5
Accounts Nos. 180 and 253 - Unamortized debt discount and expense and unamortized premium on debt

- 1 Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium on Debt, particulars of discount and expense or premium applicable to each class and series of long-term debt.
- 2 Show premium amounts in red or by enclosure in parentheses.
- 3 In column (b) show the principal amount of bonds or other long-term debt originally issued.
- 4 In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
- 5 Furnish particulars regarding the treatment of unamortized debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year.
- 6 Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.
- also, date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Designation of long-term debt (a)	Principal amount of securities to which discount and expense, or premium minus expense, relates (b)	Total discount and expense or net premium (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
				From -- (d)	To -- (e)				
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
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22									
23									
24									
25									
26									
27									
28									

SCHEDULE A-6
Account Nos. 201 and 204 - Capital Stock

Line No.	Class of Stock (a)	Date of Issue (b)	Number of Shares Authorized by Articles of Incorporation (c)	Par or Stated Value (d)	Number of Shares Outstanding (e)	Amount Outstanding End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common	1953	500	100	267	26700		None
2								
3								
4								
5								
6							Total	

SCHEDULE A-7
Record of Stockholders at End of Year

Line No.	COMMON STOCK	Number of Shares (b)	PREFERRED STOCK	Number of Shares (d)
	Name (a)		Name (c)	
1	Nicholas Silicz	267		
2				
3				
4				
5				
6				
7	Total number of shares	267	Total number of shares	

SCHEDULE A-8
Account No. 211 - Other Paid in Capital (Corporations only)

Line No.	Type of Paid in Capital (a)	Balance End of Year (b)
1	Contributed capital	164427
2		
3		
4	Total	164427

SCHEDULE A-9
Account No. 215 - Retained Earnings
(Corporations Only)

Line No	Item (a)	Amount (b)
1	Balance beginning of year	58917
2	CREDITS	
3	Net income	
4	Prior period adjustments	
5	Other credits (detail)	
6	Total credits	
7		
8	DEBITS	
9	Net losses	28358
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total debits	28358
15	Balance end of year	30559

SCHEDULE A-10
Account No. 218 - Proprietary Capital
(Sole Proprietor or Partnership)

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	CREDITS	
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total credits	
7	DEBITS	
8	Net losses	
9	Withdrawals during year	
10	Other debits (detail)	
11	Total debits	
12	Balance end of year	

SCHEDULE A-11
Account No. 224 - Long Term Debt

Line No.	Class (a)	Name of Issue (b)	Date of Issue (c)	Date of Maturity (d)	Principal Amount Authorized (e)	Outstanding Per Balance Sheet (f)	Rate of Interest (g)	Interest Accrued During Year (h)	Sinking Fund (i)	Interest Paid During Year (j)
1										
2										
3										
4										
5										
6										

SCHEDULE A-12
Account No. 225 - Advances from Associated Companies

Line No.	Nature of Obligation (a)	Amount of Obligation (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1					
2					
3					
4	Totals				

Schedule A-13
Account No. 235 - Payables to Associated Companies

Line No.	Nature of Obligation (a)	Balance End of Year (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1					
2					
3					
4	Totals				

SCHEDULE A-14
Account No. 241 - Other Current Liabilities

Line No.	Description (a)	Balance End of Year (b)
1		
2		
3		
4		
5	als	

SCHEDULE A-15
Account No. 252 - Advances for Construction

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	xxxxxxxxxxxxxxxx	169256
2	Additions during year	xxxxxxxxxxxxxxxx	
3	Subtotal - Beginning balance plus additons during year	xxxxxxxxxxxxxxxx	
4	Charges during year:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
5	Refunds	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
6	Percentage of revenue basis		xxxxxxxxxxxxxxxx
7	Proportionate cost basis		xxxxxxxxxxxxxxxx
8	Present worth basis		xxxxxxxxxxxxxxxx
9	Total refunds		xxxxxxxxxxxxxxxx
10	Transfers to Acct. 271, Contributions in aid of Construction	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
11	Due to expiration of contracts		xxxxxxxxxxxxxxxx
12	Due to present worth discount		xxxxxxxxxxxxxxxx
13	Total transfers to Acct. 271		xxxxxxxxxxxxxxxx
14	Securities Exchanged for Contracts (Enter detail below)		xxxxxxxxxxxxxxxx
15	Subtotal - charges during year		
16	Balance end of year	xxxxxxxxxxxxxxxx	169256

SCHEDULE A-16
Account Nos. 255, 282, and 283 - Deferred Taxes

Line No.	Item (a)	Account 255 Investment Tax Credit (b)	Account 282 Income Tax - ACRS Depreciation (c)	Account 283 - Other (d)
1				
2				
3				
4				
5	Totals			

SCHEDULE A-17
Account No. 271 - Contributions In Aid of Construction
Instructions for Preparation of Schedule of Contributions in Aid of Construction

- 1 The credit balance in the account other than that portion of the balance relating to nondepreciable property (column d), to property retired prior to January 1, 1955 (column e), shall be written off through charges to this account and credits to Account No. 106. Accumulated depreciation of water plant, over a period equal to the estimated service life of the property involved. Upon retirement of depreciable property for which a depreciation reserve has been created through charges to this account, the cost thereof shall be credited to the appropriate plant account and concurrently charged to Account No. 106. If the property is retired prior to the service life originally estimated, the balance in this account with respect to the retired property shall be transferred to the depreciation reserve account.
- 2 That portion of the balance applicable to nondepreciable property shall remain unchanged until the property is sold or otherwise retired. Upon retirement, the cost of such nondepreciable property acquired by donation or through use of donated funds shall be credited to the appropriate plant account and charged to this account to clear the credit balance carried herein.
- 3 That portion of the balance representing donations on property retired prior to January 1, 1955 (column e), and the amount of depreciation accrued to January 1, 1955, on property in service (column f), shall not be transferred from this account or otherwise disposed of without first receiving written authorization from the Commission.

Line No.	Item (a)	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 ²	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 ³
			Depreciable (c)	Non-Depreciable (d)		
1	Balance beginning of year	30458	30458			
2	Add: Credits to account during year					
3	Contributions received during year					
4	Other credits*					
5	Total credits					
6	Deduct: Debits to Account during year					
7	Depreciation charges for year	1032	1032			
8	Nondepreciable donated property retired					
9	Other debits*					
10	Total debits	1032	1032			
11	Balance end of year	29426	29426			

* Indicate nature of these items and show the accounts affected by the contra entries

SCHEDULE B-1
Account No. 400 - Operating Revenues

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
1		WATER SERVICE REVENUES			
2	460	Unmetered water revenue			
3		460.1 Single - family residential			
4		460.2 Commercial and multi-residential			
5		460.3 Large water users			
6		460.5 Safe Drinking Water Bond Surcharge			
7		460.9 Other unmetered revenue			
8		Sub-total			
9	462	Fire protection revenue			
10		462.1 Public fire protection			
11		462.2 Private fire protection	875	1256	(381)
12		Sub-total	875	1256	(381)
13	465	Irrigation revenue			
14	470	Metered water revenue			
15		470.1 Single-family residential	210792	221226	(10434)
16		470.2 Commercial and multi-residential	36200	39724	(3524)
17		470.3 Large water users	77083	91900	(14817)
18		470.5 Safe Drinking Water Bond Surcharge			
19		470.9 Other metered revenue water sold	19029	20436	(1407)
20		Sub-total	343104	373286	(30182)
21		Total water service revenues	343979	374542	(30563)
22	480	Other water revenue			
23		Total operating revenues	343979	374542	(30563)

SCHEDULE B-2
Account No. 401 - Operating Expenses

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
1		PLANT OPERATION AND MAINTENANCE EXPENSES			
2		VOLUME RELATED EXPENSES			
3	610	Purchased water			
4	615	Power	35814	32267	3547
5	616	Other volume related expenses	965	3453	(2488)
6		Total volume related expenses	36779	35720	1059
7		NON-VOLUME RELATED EXPENSES			
8	630	Employee labor	49790	64243	(14453)
9	640	Materials	19792	14109	5683
10	650	Contract work	31875	8355	23520
11	660	Transportation expenses	36625	40768	(4143)
12	664	Other plant maintenance expenses	313	528	(215)
13		Total non-volume related expenses	138395	128003	10392
14		Total plant operation and maintenance exp.	175174	163723	11451
15		ADMINISTRATIVE AND GENERAL EXPENSES			
16	670	Office salaries	29598	26845	2753
17	671	Management salaries	40972	40972	
18	674	Employee pensions and benefits	15319	23314	(7995)
19	676	Uncollectible accounts expense			
20	678	Office services and rentals	19532	9762	9770
21	681	Office supplies and expenses	17367	29492	(12125)
22	682	Professional services	5375	3568	1807
23	684	Insurance	13786	8035	5751
24	688	Regulatory commission expense	10731	9650	1081
25	689	General expenses	11708	19840	(8132)
26		Total administrative and general expenses	164388	171478	(7090)
27	800	Expenses capitalized			
28		Net administrative and general expense	164388	171478	(7090)
29		Total operating expenses	339562	335201	4361

SCHEDULE B-3
Account No. 408, 409, 410 - Taxes Charged During the Year

Line No.	Type of Tax (a)	Total Taxes Charged During Year (b)	Distribution of Taxes Charged	
			Water (c)	Nonutility (d)
1	Taxes on real and personal property	10463	10463	
2	State corporate franchise tax			
3	State unemployment insurance tax	762	762	
4	Other state and local taxes	20	20	
5	Federal unemployment insurance tax	321	321	
6	Federal insurance contributions act	9055	9055	
7	Other federal taxes			
8	Federal income taxes			
9				
10				
11	Totals	20621	20621	

SCHEDULE B-4
Reconciliation of Reported Net Income for Federal Income Taxes

- 1 Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.
- 2 If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.
- 3 Show taxable year if other than calendar year from _____ to _____.

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 4	190
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4	Penalties	70
5	Contributions	320
6		
7	Depreciation Accelerated	(8830)
8		
9		
10	Federal tax net income	(8250)
11	Computation of tax:	0
12		
13		
14		
15		
16		
17		

SCHEDULE B-5
Account No. 421 and 426 - Income from Nonutility Operations

Line No.	Description (a)	Revenues Acct. 421 (b)	Expenses Acct. 426 (c)
1	Late Charges	5946	
2	Excess costs to relocate KVHS water line		3477
3			
4			
5	Total	5946	3477

SCHEDULE B-6
Account No. 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Nick Silicz note	6940
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	6940

SCHEDULE C-1
Compensation of Individual Proprietor, Partners and Employees Included in Expenses

Line No.	Acct. No.	Account (a)	Number at End of Year (b)	Salaries Charged to Expense (c)	Salaries Charged to Plant Accounts (d)	Total Salaries and Wages Paid (e)
1	630	Employee Labor	2	49790		49790
2	670	Office salaries	1	29598		29598
3	671	Management salaries	1	40972		40972
4						
5						
6		Total	4	120360		120360

SCHEDULE C-2
Loans to Directors, Officers, or Shareholders

Line No.	Name (a)	Title (b)	Amount (c)	Interest Rate (d)	Maturity Date (e)	Security Given (f)	Date of Shareholder Authorization (g)	Other Information (h)
1								
2								
3								
4								
5								
6								
7	Total							

SCHEDULE C-3
Engineering and Management Fees and Expenses, Etc., During Year

Line No.	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership, or person covering supervision and/or management of any department of the respondent's affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.	
1	1. Did the respondent have a contract or other agreement with any organization or person covering supervision	
2	and/or management of its own affairs during the year? Answer: (Yes or No)	
3	(If the answer is in the affirmative, make appropriate replies to the following questions)*	
4	2. Name of each organization or person that was a party to such a contract or agreement.	
5		
6	3. Date of original contract or agreement.	
7	4. Date of each supplement or agreement.	
8	5. Amount of compensation paid during the year for supervision or management \$	
9	6. To whom paid	
10	7. Nature of payment (salary, travelling expenses, etc.).	
11	8. Amounts paid for each class of service.	
12		
13	9. Basis for determination of such amounts	
14		
15	10. Distribution of payments: Amount	
16	(a) Charged to operating expenses	\$
17	(b) Charged to capital amounts	\$
18	(c) Charged to other account	\$
19	Total	\$
20	11. Distribution of charges to operating expenses by primary accounts	
21	Number and Title of Account	Amount
22		\$
23		\$
24		\$
25	Total	\$
26	12. What relationship, if any, exists between respondent and supervisory and/or managing concerns?	
27		
* File with this report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished, in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.		

**SCHEDULE D-1
Sources of Supply and Water Developed**

STREAMS					FLOW IN (Unit) 2			Annual Quantities Diverted(Unit) 2	Remarks
Line No.	Diverted Into *	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1									
2									
3									
4									
5									
WELLS						Pumping Capacity GPM . (Unit) 2	Annual Quantities Pumped MG .(Unit) 2	Remarks	
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	1 Depth to Water				
6	#1	Hwy 178	1	16"	20	1500			
7	#2	Hwy 178	2	16"	20	500			
8	#3	Hwy 178	3	12"	14	1150			
9								227237522	YTD
10									PROD.
TUNNELS AND SPRINGS				FLOW IN (Unit) 2			Annual Quantities Pumped(Unit) 2	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum				
11									
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from								
17	Annual Quantities purchased (Unit chosen) 1								
18									
19									
* State ditch pipeline reservoir, etc., with name, if any. 1 Average depth to water surface below ground surface 2 The quantity unit in established use for experiencing water stored and used in large amounts is the acre foot, which equals 43,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second. In gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.									

**SCHEDULE D-2
Description of Storage Facilities**

Line No	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal Steel	3	189000	(1)25000 (1)50000 (1)114000
12	Concrete			
13	Totals	3	189000	

SCHEDULE D-3
Description of Transmission and Distribution Facilities

A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES

Capacities in Cubic Feet Per Second or Miner's Inches (state which) _____

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Totals								

A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Concluded

Capacities in Cubic Feet Per Second or Miner's Inches (state which) _____

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								
7	Flume								
8	Lines conduit								
9									
10	Totals								

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron									
12	Cast iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos					5950	12225		13825	1500
19	Welded steel		250			1825	20400	4825	9020	
20	Wood									
21	Other (specify)									
22	Totals		250			7775	32625	4825	22845	1500

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Concluded

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)	Total All Sizes
23	Cast Iron								
24	Cast iron (cement lined)								
25	Concrete								
26	Copper								
27	Riveted steel								
28	Standard screw								
29	Screw or welded casing								
30	Cement - asbestos								33500
31	Welded steel								36320
32	Wood								
33	Other (specify) PVC	3700							3700
34	Totals	3700							73520

**SCHEDULE D-4
Number of Active Service Connections**

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Single family residential	1024	1031		
Commercial and Multi-residential	71	73		
Large water users Industrial	2	2		
Public authorities Schools	2	2		
Irrigation Landscape Parks	6	6		
Other (specify) Water Sold	1	1		
Subtotal	1106	1115		
Private fire connections	5	5		
Public fire hydrants	67	67		
Total	1178	1187		

**SCHEDULE D-5
Number of Meters and Services on
Pipe Systems at End of Year**

Size	Meters	Services
5/8 x 3/4 - in	1031	xxxxxxxxxxxx
3/4 - in	13	
1 - in	25	
1 1/2 - in	31	
2 - in	12	
4 - in	1	
6 - in	2	
- in		
Other		
Total	1115	

**SCHEDULE D-6
Meter Testing Data**

A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received	25
2. Used, before repair	10
3. Used, after repair	0
4. Found fast, requiring billing adjustment	0
B. Number of Meters in Service Since Last Test	
1. Ten years or less	
2. More than 10, but less than 15 years	
3. More than 15 years	

**SCHEDULE D-7
Water delivered to Metered Customers by Months and Years In CCF (Unit Chosen):**

Classification of Service	During Current Year							Subtotal	
	January	February	March	April	May	June	July		
Single-family residential		46651		977893		1307494		2332038	
Commercial and Multi-residential		100358		419837		1061261		1581456	
Large water users Industrial		2840		13002		5748		21590	
Public authorities Schools		745050		784487		1784746		3314283	
Irrigation Landscape Parks		322600		110350		887980		1320930	
Other (specify) Water Sold		391070		691460		713410		1795940	
Total		1608569		2997029		5760639		10366237	
Classification of Service	During Current Year						Subtotal	Total	Total Prior Ye:
	August	September	October	November	December	Subtotal			
Single-family residential	2691393		3497831		3935228	10124452	12456490	17592545	
Commercial and Multi-residential	996719		815686		606211	2418616	4000072	3861775	
Large water users Industrial	4390		3487		0	7877	29467	74900	
Public authorities Schools	1931067		1904303		91116	3926486	7240769	6456669	
Irrigation Landscape Parks	962760		632660		643640	2239060	3559990	2199700	
Other (specify) Water Sold	583680		292110		420830	1296620	3092560	3329470	
Total	7170009		7146077		5697025	20013111	30379348	33515059	

Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total acres irrigated 0

Total population served 2500

