

Received _____
Examined _____

CLASS B and C
WATER UTILITIES

RECEIVED
JUN 8 2009
UTILITY AUDIT, FINANCE AND
COMPLIANCE BRANCH
DIVISION OF WATER AND AUDITS

U# _____

2008
ANNUAL REPORT
OF

ERSKINE CREEK WATER COMPANY

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

Post Office Box 656, Lake Isabella, CA 93240

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2008

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2009
(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
ATTN: KAYODE KAJOPAIYE
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298**

kok@cpuc.ca.gov

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 calander 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.

GENERAL INFORMATION

- 1 Name under which utility is doing business:
Erskine Creek Water Company, Inc.
- 2 Official mailing address:
Post Office Box 656, Lake Isabella, CA ZIP 93240
- 3 Name and title of person to whom correspondence should be addressed:
Nicholas Silicz, President Telephone: 760 379-8309
- 4 Address where accounting records are maintained:
2001 22nd Street, Suite 100, Bakersfield, CA 93301
- 5 Service Area: (Refer to district reports if applicable.)
Community of Lake Isabella and vicinity in 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:
- | | |
|----------|---|
| | Individual (name of owner) _____ |
| | Partnership (name of partner) _____ |
| | Partnership (name of partner) _____ |
| | Partnership (name of partner) _____ |
| X | Corporation (corporate name) Erskine Creek Water Company, Inc. |
- Organized under laws of (state) _____

Principal Officers:

(Name)	Nicholas Silicz	(Title)	President
(Name)	Jackie Silicz	(Title)	Secretary/Treasurer
(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:

11 List Name, Grade, and License Number of all Licensed Operators:

NAME OF UTILITY Erskine Creek Water Company, Inc.

PHONE 760 379-8309

PERSON RESPONSIBLE FOR THIS REPORT Gilbert Ansolabehere, CPA
 (Prepared from information in the 2008 Annual Report)

	1/1/2008	12/31/2008	Average
BALANCE SHEET DATA			
1 Intangible Plant			
2 Land and Land Rights	9,085	9,085	9,085
3 Depreciable Plant	930,621	932,074	931,348
4 Gross Plant in Service	939,706	941,159	940,433
5 Less: Accumulated Depreciation	375,533	398,361	386,947
6 Net Water Plant in Service	564,173	542,798	553,486
7 Water Plant Held for Future Use			
8 Construction Work in Progress			
9 Materials and Supplies	4,554	4,554	4,554
10 Less: Advances for Construction	()	()	()
11 Less: Contribution in Aid of Construction	(52,255)	(56,738)	(54,497)
12 Less: Accumulated Deferred Income and Investment Tax Credits	()	()	()
13 Net Plant Investment	516,472	490,614	503,543
CAPITALIZATION			
14 Common Stock	26,700	26,700	26,700
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	164,427	164,427	164,427
17 Retained Earnings	176,758	244,850	210,804
18 Common Stock and Equity (Lines 14 through 17)	367,885	435,977	401,931
19 Preferred Stock			
20 Long-Term Debt			
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	367,885	435,977	401,931

		Annual Amount
INCOME STATEMENT		
23	Unmetered Water Revenue	<u>1,792</u>
24	Fire Protection Revenue	<u>535,293</u>
25	Irrigation Revenue	<u>537,085</u>
26	Metered Water Revenue	<u>410,314</u>
27	Total Operating Revenue	<u>22,828</u>
28	<u>Operating Expenses</u>	<u>978</u>
29	Depreciation Expense (Composite Rate _____)	<u>15,171</u>
30	Amortization and Property Losses	<u>458,021</u>
31	Property Taxes	<u>800</u>
32	Taxes Other Than Income Taxes	<u>458,821</u>
33	Total Operating Revenue Deduction Before Taxes	<u>78,264</u>
34	California Corp. Franchise Tax	<u>6,209</u>
35	Federal Corporate Income Tax	<u>84,473</u>
36	Total Operating Revenue Deduction After Taxes	<u>16,381</u>
37	Net Operating Income (Loss) - California Water Operations	<u>68,092</u>
38	Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	<u>84,473</u>
39	Income Available for Fixed Charges	<u>16,381</u>
40	Interest Expense	<u>68,092</u>
41	Net Income (Loss) Before Dividends	<u>68,092</u>
42	Preferred Stock Dividends	<u>68,092</u>
43	Net Income (Loss) Available for Common Stock	<u>68,092</u>
OTHER DATA		
44	Refunds of Advances for Construction	<u>156,988</u>
45	Total Payroll Charged to Operating Expenses	<u>46,466</u>
46	Purchased Water	<u>46,466</u>
47	Power	<u>46,466</u>

<u>Active Service Connections</u>		(Exc. Fire Protect.) _____	Jan. 1	Dec. 31	Annual Average
48	Metered Service Connections		<u>1,284</u>	<u>1,278</u>	<u>1,281</u>
49	Flat Rate Service Connections				
50	Total Active Service Connections		<u>1,284</u>	<u>1,278</u>	<u>1,281</u>

Excess Capacity and Non-Tariffed Services

NOTE: In D.00-07-018, D.03-04-028, and D.04-12-023, the CPUC set forth rules and requirements regarding water utilities provision of non-tariffed services using excess capacity. These decisions require water utilities to: 1) file an advice letter requesting Commission approval of that service; 2) provide information regarding non-tariffed goods/services in each companies Annual Report to the Commission.

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 200 :

Row Number	Description of Non-Tariffed Good/Service	Active or Passive	Total Revenue derived from Non-Tariffed Good/Service (by account)	Revenue Account Number	Total Expenses Incurred to provide Non-Tariffed Good/Service (by account)	Expense Account Number	Advice Letter and/or Resolution Number approving Non-Tariffed Good/Service	Total Income Tax Liability Incurred because of non-tariffed Good/Service (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets used in the provision of a Non-Tariffed Good/Service (by account)	Regulated Asset Account Number
Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											

**CLASS A, B, C AND D WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent:

Name: _____
 Address: _____
 Phone Number: _____
 Account Number: _____
 Date Hired: _____

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

\$ _____	Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
	3/4 inch	_____	_____
	1 inch	_____	_____
	1 1/2 inch	_____	_____
	2 inch	_____	_____
	3 inch	_____	_____
	4 inch	_____	_____
	6 inch	_____	_____
	Flat Rate	_____	_____
	Total	_____	_____

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Deposits during the year	_____
Interest earned for calendar year	_____
Withdrawals from this account	_____
Balance at end of year	_____

4. Reason or Purpose of Withdrawal from this bank account:

**CLASS A, B, C AND D WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (cont.)**

5. Plant amounts included in Schedule A-1a, Account No. 101--Water Plant in Service which were funded using SDWBA or SRF 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					

SCHEDULE A
COMPARATIVE BALANCE SHEETS
Assets and other Debits

Line No.	Acct. No.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		UTILITY PLANT			
2	101	Water plant in service	A-1	941,159	939,706
3	103	Water plant held for future use	A-1 & A-1b		
4	104	Water plant purchased or sold	A-1		
5	105	Water plant construction work in progress	A-1		
6		Total utility plant		949,159	939,706
7	106	Accumulated depreciation of water plant	A-3	398,361	375,533
8	114	Water plant acquisition adjustments	A-1		
9		Total amortization and adjustments		398,361	375,533
10		Net utility plant		550,798	564,173
11		INVESTMENTS			
12	121	Non-utility property and other assets			
13	122	Accumulated depreciation of non-utility property	A-3		
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		88,028	32,813
20	132	Special accounts			
21	141	Accounts receivable - customers		86,991	61,360
22	142	Receivables from associated companies			
23	143	Accumulated provision for uncollectible accounts			
24	151	Materials and supplies		4,554	4,554
25	174	Other current assets		800	800
26		Total current and accrued assets		180,373	99,527
27	180	Deferred charges	A-5		
28		Total assets and deferred charges		\$ 723,171	663,700

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

Line No.	Acct. No.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		CORPORATE CAPITAL AND SURPLUS			
2	201	Common stock	A-6	26,700	26,700
3	204	Preferred stock	A-6		
4	211	Other paid-in capital	A-8	164,427	164,427
5	215	Retained earnings	A-9	244,850	176,758
6		Total corporate capital and retained earnings		435,977	367,885
7		PROPRIETARY CAPITAL			
8	218	Proprietary capital	A-10		
9	218.1	Proprietary drawings			
10		Total proprietary capital			
11		LONG TERM DEBT			
12	224	Long term debt	A-11		
13	225	Advances from associated companies	A-12		
14		CURRENT AND ACCRUED LIABILITIES			
15	231	Accounts payable		35,720	26,907
16	232	Short term notes payable		185,360	204,651
17	233	Customer deposits		4,335	8,281
18	235	Payables to associated companies	A-13		
19	236	Accrued taxes		5,041	3,721
20	237	Accrued interest			
21	241	Other current liabilities	A-14		
22		Total current and accrued liabilities		230,456	243,560
23		DEFERRED CREDITS			
24	252	Advances for construction	A-15		
25	253	Other credits			
26	255	Accumulated deferred investment tax credits	A-16		
27	282	Accumulated deferred income taxes - ACRS depreciation	A-16		
28	283	Accumulated deferred income taxes - other	A-16		
29		Total deferred credits			
30		CONTRIBUTIONS IN AID OF CONSTRUCTION			
31	271	Contributions in aid of construction	A-17	56,738	52,255
32	272	Accumulated amortization of contributions			
33		Net contributions in aid of construction		56,738	52,255
34		Total liabilities and other credits		723,171	663,700

**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	939,706	1,453			941,159	
2	103	Water plant held for future use						
3	104	Water plant purchased or sold						
4	105	Construction work in progress - water plant				XXXXXXXXXXXXX		
5	114	Water plant acquisition adjustments				XXXXXXXXXXXXX		
6		Total utility plant		939,706	1,453			

* 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	9,085				
3	303	Land					9,085
4		Total non-depreciable plant		9,085			
5		DEPRECIABLE PLANT					
6	304	Structures	4,675				4,675
7	307	Wells	104,784				104,784
8	317	Other water source plant					
9	311	Pumping equipment	107,218				107,218
10	320	Water treatment plant	301				301
11	330	Reservoirs, tanks and sandpipes	26,770				26,770
12	331	Water mains	480,265				480,265
13	333	Services and meter installations	63,864				63,864
14	334	Meters	59,937				59,937
15	335	Hydrants	4,153				4,153
16	339	Other equipment	3,662				3,662
17	340	Office furniture and equipment	14,146	1,453			15,599
18	341	Transportation equipment	60,846				60,846
19		Total depreciabel plant	930,621	1,453			932,074
20		Total water plant in service	939,706	1,453			941,159

* 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	None			
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	None	
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	375,533		
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	21,311		
4	(b) Charged to Account No 272	1,517		
5	(c) Charged to clearing accounts			
6	(d) Salvage recovered			
7	(e) All other credits (Footnote 2)			
8	Total Credits	22,828		
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	398,361		
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE			%
16				
17	(2) EXPLANATION OF ALL OTHER CREDITS:			
18				
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		XX	

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	3,222	81			3,303
2	307	Wells	35,822	2,383			38,205
3	317	Other water source plant					
4	311	Pumping equipment	47,385	3,255			50,640
5	320	Water treatment plant	145	8			153
6	330	Reservoirs, tanks and sandpipes	11,408	297			11,705
7	331	Water mains	130,251	6,863			137,114
8	333	Services and meter installations	62,780	196			62,976
9	334	Meters	53,888	666			54,554
10	335	Hydrants	3,540	86			3,626
11	339	Other equipment	3,533	36			3,569
12	340	Office furniture and equipment	13,035	264			13,299
13	341	Transportation equipment	10,524	8,693			19,217
14		Total	375,533	22,828			398,361

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

Line No.	Item (a)	Amount (b)
1	Prepaid taxes	800
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 debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year,

also, date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

6 Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.

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	None								
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
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19									
20									
21									
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	267		
2								
3								
4								
5								
6							Total	

SCHEDULE A-7
Record of Stockholders at End of Year

Line No.	COMMON STOCK		PREFERRED STOCK	
	Name (a)	Number of Shares (b)	Name (c)	Number of Shares (d)
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
1	Contributed capital	164,427
2		
3		
4	Total	164,427

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	176,758
2	CREDITS	
3	Net income	68,092
4	Prior period adjustments	
5	Other credits (detail)	
6	Total credits	244,850
7		
8	DEBITS	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total debits	
15	Balance end of year	244,850

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	None									
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	None				
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	None				
2					
3					
4	Totals				

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

Line No.	Description (a)	Balance End of Year (b)
1	None	
2		
3		
4		
5	Totals	

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	xxxxxxxxxxxxxxxx	
2	Additions during year	xxxxxxxxxxxxxxxx	
3	Subtotal - Beginning balance plus additions 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	

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	None			
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 (e)	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 (f)
			Depreciable (c)	Non-Depreciable (d)		
1	Balance beginning of year	52,255	52,255			
2	Add: Credits to account during year					
3	Contributions received during year	6,000	6,000			
4	Other credits*					
5	Total credits	58,255	58,255			
6	Deduct: Debits to Account during year					
7	Depreciation charges for year	1,517	1,517			
8	Nondepreciable donated property retired					
9	Other debits*					
10	Total debits	1,517	1,517			
11	Balance end of year	56,738	56,738			

* 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	1,792	1,819	(27)
12		Sub-total	1,792	1,819	(27)
13	465	Irrigation revenue			
14	470	Metered water revenue			
15		470.1 Single-family residential	359,972	345,155	14,817
16		470.2 Commercial and multi-residential	59,183	56,764	2,419
17		470.3 Large water users	88,290	92,764	(4,474)
18		470.5 Safe Drinking Water Bond Surcharge			
19		470.9 Other metered revenue	27,848	27,531	317
20		Sub-total	535,293	522,214	13,079
21		Total water service revenues	537,085	524,033	13,052
22	480	Other water revenue			
23		Total operating revenues	537,085	524,033	13,052

SCHEDULE B-2
Account No. 401 - Operating Expenses

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceeding 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	46,466	55,163	(8,697)
5	616	Other volume related expenses	7,091	6,548	543
6		Total volume related expenses	53,557	61,711	(8,154)
7		NON-VOLUME RELATED EXPENSES			
8	630	Employee labor	46,060	62,395	(16,335)
9	640	Materials	28,608	24,917	3,691
10	650	Contract work	26,293	15,022	11,271
11	660	Transportation expenses	22,480	30,831	(8,351)
12	664	Other plant maintenance expenses			
13		Total non-volume related expenses	123,441	133,165	(9,724)
14		Total plant operation and maintenance exp.	176,998	194,876	(17,878)
15		ADMINISTRATIVE AND GENERAL EXPENSES			
16	670	Office salaries	59,514	55,847	3,667
17	671	Management salaries	51,414	50,519	895
18	674	Employee pensions and benefits	36,688	17,480	19,208
19	676	Uncollectible accounts expense	7,858	4,059	3,799
20	678	Office services and rentals	11,578	18,642	(7,064)
21	681	Office supplies and expenses	33,979	21,408	12,571
22	682	Professional services	3,040	4,630	(1,590)
23	684	Insurance	18,516	22,472	(3,956)
24	688	Regulatory commission expense	5,510	6,565	(1,055)
25	689	General expenses	5,219	6,695	(1,476)
26		Total administrative and general expenses	233,316	208,317	24,999
27	800	Expenses capitalized			
28		Net administrative and general expense	233,316	208,317	24,999
29		Total operating expenses	410,314	403,193	7,121

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	9,708		
2	State corporate franchise tax	800		
3	State unemployment insurance tax	1,042		
4	Other state and local taxes	1,772		
5	Federal unemployment insurance tax	347		
6	Federal insurance contributions act	12,010		
7	Other federal taxes			
8	Federal income taxes			
9				
10				
11	Totals	25,679		

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	68,092
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4	Contributions	1,558
5	Penalties	10
6	Additional depreciation	(28,961)
7	Net operating loss deduction	(40,699)
8		
9		
10	Federal tax net income	-
11	Computation of tax:	-
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	7,767	
2	Interest income	10	
3	Charitable contributions		1,558
4	Penalties		10
5	Total	7,777	1,568

SCHEDULE B-6
Account No. 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	San Joaquin Bank	1,914
2	Nicholas Silicz	14,467
3		
4		
5		
6		
7		
8		
9		
10	Total	16,381

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	46,060		
2	670	Office salaries	1	59,514		
3	671	Management salaries	1	51,414		
4						
5						
6		Total	4	156,988		

**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	None							
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) 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, traveling 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 (Unit) 2	Annual Quantities Pumped (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	282,038		
7	2	HWY 178	2	16"	20'	500	39,060		
8	3	HWY 178	3	12"	14'	1150	10,051		
9									
10							331,149		
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									
<p>* 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.</p>									

**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	2	164,000	1@ 50,000 & 1@ 114,000
12	Concrete			
13	Totals	2	164,000	1@50000 & 1@ 114,000

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					5,950	12,225		13,825	1,500
19	Welded steel			250		1,825	18,500	4,625	9,020	
20	Wood									
21	Other (specify)									260
22	Totals			250		7,775	30,725	4,625	22,845	1,760

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									33,500
31	Welded steel									34,220
32	Wood									
33	Other (specify) PVC	3,900	5,562							9,722
34	Totals	3,900	5,562							77,442

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

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior	Current	Prior	Current
	Year	Year	Year	Year
Single family residential	1,123	1,115		
Commercial and Multi-residential	75	76		
Large water users	2	2		
Public authorities	2	3		
Industrial	2	2		
Irrigation	6	6		
Other (specify) Water sold	1	1		
Subtotal	1,211	1,205		
Private fire connections	6	6		
Public fire hydrants	67	67		
Total	1,284	1,278		

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

Size	Meters	Services
5/8 x 3/4 - in	1,116	xxxxxxxxxxxx
3/4 - in	13	
1 - in	24	
1.5 - in	33	
2 - in	16	
4 - in	2	
6 - in	1	
- in		
Other		
Total	1,205	

**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	
4. Found fast, requiring billing adjustment	
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		25,382		25,382		25,382		76,146	
Commercial and Multi-residential		4,736		4,736		4,736		14,208	
Large water users - industrial		218		218		218		654	
Public authorities - schools		9,636		9,636		9,636		28,908	
Irrigation - parks & landscape		2,777		2,777		2,777		8,331	
Other (specify) - water sold		4,441		4,441		4,441		13,323	
Total		47,190		47,190		47,190		141,570	
Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Single-family residential	25,382		25,382		25,382	76,146	152,292	165,096	
Commercial and Multi-residential	4,736		4,736		4,736	14,208	28,416	28,254	
Large water users	218		218		218	654	1,308	1,734	
Public authorities	9,636		9,636		9,636	28,908	57,816	64,644	
Irrigation	2,777		2,777		2,777	8,331	16,662	18,840	
Other (specify)	4,441		4,441		4,441	13,323	26,646	27,414	
Total	47,190		47,190		47,190	141,570	283,140	305,982	

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

Total acres irrigated ___ None

Total population served _____ 2,500

FACILITIES FEES DATA

Class B: Please provide the following information relating to Facilities Fees for districts or subsidiaries serving 2,000 or fewer customers for the calendar year (per D.91-04-068).

Class C: Please provide the following information relating to Facilities Fees collected for the calendar year, pursuant to Resolution No. W-4110.

1. Trust Account Information:

Bank Name: _____
 Address: _____
 Account Number: _____
 Date Opened: _____

2. Facilities Fees collected for new connections during the calendar year:

A. Commercial

NAME	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

B. Residential

NAME	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Deposits during the year	_____
Interest earned for calendar year	_____
Withdrawals from this account	_____
Balance at end of year	_____

4. Reason or Purpose of Withdrawal from this bank account:

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