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Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# _____

2000
ANNUAL REPORT
OF

FRUITRIDGE VISTA WATER COMPANY (U 136 W)

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

P. O. BOX 15170, SACRAMENTO, CA 95851

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2000

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2001
(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.

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES
20__00

NAME OF UTILITY FRUITRIDGE VISTA WATER COMPANY

PHONE 916/443-2607

PERSON RESPONSIBLE FOR THIS REPORT Robert C. Cook, Jr.

(Prepared from Information in the 20__ Annual Report)

	1/1/00	12/31/00	Average
BALANCE SHEET DATA			
1 Intangible Plant	751	751	751
2 Land and Land Rights	6,345	6,345	6,345
3 Depreciable Plant	3,750,159	3,808,145	3,779,152
4 Gross Plant in Service	3,757,255	3,815,241	3,786,248
5 Less: Accumulated Depreciation	1,999,907	2,102,878	2,051,392
6 Net Water Plant in Service	1,757,348	1,712,363	1,734,856
7 Water Plant Held for Future Use			
8 Construction Work in Progress	1,006,982	2,045,828	1,526,405
9 Materials and Supplies	14,729	18,338	16,533
10 Less: Advances for Construction	(267,286)	(498,810)	(233,048)
11 Less: Contribution in Aid of Construction	(380,111)	(417,073)	(398,592)
12 Less: Accumulated Deferred Income and Investment Tax Credits	(179,032)	(87,477)	(183,255)
13 Net Plant Investment	1,952,630	2,979,169	2,462,899
CAPITALIZATION			
14 Common Stock			
15 Proprietary Capital (Individual or Partnership)	1,411,522	1,326,635	1,369,079
16 Paid-in Capital			
17 Retained Earnings			
18 Common Stock and Equity (Lines 14 through 17)	1,411,522	1,326,635	1,369,079
19 Preferred Stock			
20 Long-Term Debt			
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	1,411,522	1,326,635	1,369,079

(Revised 2/01)

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES
2000

NAME OF UTILITY FRUITRIDGE VISTA WATER CO PHONE 916/443-2607

	Annual Amount
INCOME STATEMENT	
23 Unmetered Water Revenue	562,049
24 Fire Protection Revenue	6,048
25 Irrigation Revenue	12,040
26 Metered Water Revenue	473,939
27 Total Operating Revenue	1,054,076
28 <u>Operating Expenses</u>	1,007,431
29 Depreciation Expense (Composite Rate _____)	85,742
30 Amortization and Property Losses	
31 Property Taxes	25,680
32 Taxes Other Than Income Taxes	32,388
33 Total Operating Revenue Deduction Before Taxes	1,151,241
34 California Corp. Franchise Tax	
35 Federal Corporate Income Tax	(9,415)
36 Total Operating Revenue Deduction After Taxes	1,141,826
37 Net Operating Income (Loss) - California Water Operations	(87,750)
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	3,110
39 Income Available for Fixed Charges	
40 Interest Expense	247
41 Net Income (Loss) Before Dividends	
42 Preferred Stock Dividends	
43 Net Income (Loss) Available for Common Stock	(84,887)

OTHER DATA

44 Refunds of Advances for Construction	12,325
45 Total Payroll Charged to Operating Expenses	504,691
46 Purchased Water	
47 Power	133,015

<u>Active Service Connections</u>	(Exc. Fire Protect.) _____	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		588	625	607
49 Flat Rate Service Connections		4,217	4,156	4,186
50 Total Active Service Connections		4,805	4,781	4,793

**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-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: Fruitridge Vista Water Company (U 136)
- 2 Official mailing address: P. O. Box 15170
Sacramento, CA ZIP 95851
- 3 Name and title of person to whom correspondence should be addressed:
Robert C. Cook, Jr., General Manager Telephone: 916/443-2607
- 4 Address where accounting records are maintained:
1108 2nd Street, Sacramento, CA 95814
- 5 Service Area: (Refer to district reports if applicable.) Adjacent to the South City
boundary of the City of Sacramento
- 6 Service Manager (if located in or near Service Area): (Refer to district reports if applicable.)
Name: Stephen W. Cook
Address: 6449 Franklin Boulevard Telephone: 916/421-3971
Sacramento, CA 95823

- 7 OWNERSHIP. Check and fill in appropriate line:
- | | |
|-------------------------------------|---|
| <input checked="" type="checkbox"/> | Individual (name of owner) <u>D. J. Nelson, Trust</u> |
| <input type="checkbox"/> | Partnership (name of partner) _____ |
| <input type="checkbox"/> | Partnership (name of partner) _____ |
| <input type="checkbox"/> | Partnership (name of partner) _____ |
| <input type="checkbox"/> | Corporation (corporate name) _____ |
- Organized under laws of (state) _____

Principal Officers:

(Name)	<u>N/A</u>	(Title)
(Name)		(Title)
(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:

<u>NONE</u>	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	3,808,145	3,750,159
3	103	Water plant held for future use	5		
4	104	Water plant purchased or sold			
5	105	Water plant construction work in progress		2,045,829	1,006,982
6		Total utility plant		5,853,974	4,757,141
7	106	Accumulated depreciation of water plant	6	2,102,878	1,999,907
8	114	Water plant acquisition adjustments		110,312	110,312
9		Total amortization and adjustments		3,861,408	2,867,546
10		Net utility plant			
11		INVESTMENTS			
12	121	Non-utility property and other assets	5		5,830
13	122	Accumulated depreciation of non-utility property	6		
14		Net non-utility property			5,830
15	123	Investments in associated companies			
16	124	Other investments			
17		Total investments			5,830
18		CURRENT AND ACCRUED ASSETS			
19	131	Cash		45,326	17,021
20	132	Special accounts		27,331	626,865
21	141	Accounts receivable - customers		74,822	81,583
22	142	Receivables from associated companies			
23	143	Accumulated provision for uncollectible accounts			
24	151	Materials and supplies		18,338	14,729
25	174	Other current assets	7	234,078	229,765
26		Total current and accrued assets		399,895	969,963
27	180	Deferred charges		90,910	48,476
28		Total assets and deferred charges		4,352,213	3,891,815

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		
3	204	Preferred stock	9		
4	211	Other paid-in capital	9		
5	215	Retained earnings	10		
6		Total corporate capital and retained earnings			
7		PROPRIETARY CAPITAL			
8	218	Proprietary capital	10	1,326,635	1,411,522
9	218.1	Proprietary drawings			
10		Total proprietary capital		1,326,635	1,411,522
11		LONG TERM DEBT			
12	224	Long term debt	11		
13	225	Advances from associated companies	12		
	220	Inst. Contract Payable		20,497	30,416
14		CURRENT AND ACCRUED LIABILITIES			
15	231	Accounts payable		71,685	79,333
16	232	Short term notes payable			
17	233	Customer deposits		2,214	365
18	235	Payables to associated companies	12		
19	236	Accrued taxes		24,332	6,997
20	237	Accrued interest			
21	241	Other current liabilities	13	30,828	36,753
22		Total current and accrued liabilities		129,059	123,448
23		DEFERRED CREDITS			
24	252	Advances for construction	13	198,810	267,286
25	253	Other credits	8	2,072,662	1,500,000
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	187,477	179,032
29		Total deferred credits		2,458,949	1,946,318
30		CONTRIBUTIONS IN AID OF CONSTRUCTION			
31	271	Contributions in aid of construction	14	736,877	680,851
32	272	Accumulated amortization of contributions		319,804	300,740
33		Net contributions in aid of construction		417,073	380,111
34		Total liabilities and other credits		4,352,213	3,891,815

**SCHEDULE A-1
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Pit Additions During year (c)	Pit Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water plant in service	3,750,159	57,986			3808,145
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	3,750,159	57,986			3808,145

* 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)	Pit Additions During year (c)	Pit Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible plant	751				751
3	303	Land	6,345				6,345
4		Total non-depreciable plant	7,096				7,096
5		DEPRECIABLE PLANT					
6	304	Structures	49,896				49,896
7	307	Wells	173,799	5,889			179,688
8	317	Other water source plant					
9	311	Pumping equipment	344,965				344,965
10	320	Water treatment plant	112,789	549			113,338
11	330	Reservoirs, tanks and sandpipes	26,882				26,882
12	331	Water mains	1,887,427	15,231			1,902,658
13	333	Services and meter installations	375,485	18,153			393,638
14	334	Meters	219,312	8,110			227,422
15	335	Hydrants	152,222				152,222
16	339	Other equipment	111,098	4,918			116,016
17	340	Office furniture and equipment	94,738	5,136			99,874
18	341	Transportation equipment	194,450				194,450
19		Total depreciable plant					
20		Total water plant in service	3,750,159	57,986			3808,145

* 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	N			
3	O			
4	N			
5	E			
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	N	
3	O	
4	N	
5	E	
6		
7		
8		
9		
10	Total	

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

Line No.	Item (a)	Account 108 Water Plant (b)	Account 106.1 SDWBA Loans (c)	Account 122 Non-utility Property (d)
1	Balance in reserves at beginning of year	N/A		
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)			
4	(b) Charged to Account No 272			
5	(c) Charged to clearing accounts			
6	(d) Salvage recovered			
7	(e) All other credits (Footnote 2)			
8	Total Credits			
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			
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			

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	N/A				
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	Prepaid Insurance	464
2	Prepaid Taxes	5,160
3	Interest Receivable	84,442
4	Notes Receivable	112,005
5	Income Tax Receivable	32,006
6		
7		
8		
9		
10		234,077

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.

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						1,500,000	1,500,000	2,072,662	2,072,662
2									
3									
4									
5									
6									
7									
8									
9									
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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	N/A							
2								
3								
4								
5								
6							Total	

SCHEDULE A-7
Record of Stockholders at End of Year

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

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year N/A	
2	CREDITS	
3	Net income	
4	Prior period adjustments	
5	Other credits (detail)	
6	Total credits	
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	

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	1,411,522
2	CREDITS	
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total credits	
7	DEBITS	
8	Net losses	84,887
9	Withdrawals during year	
10	Other debits (detail)	
11	Total debits	
12	Balance end of year	1,326,635

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	N				
2	O				
3	N				
4	E	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	N				
2	O				
3	N				
4	E	Totals			

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

Line No.	Description (a)	Balance End of Year (b)
1	PUC Surcharge	3,418
2	Accrued Sick & Vac Pay	10,654
3	MACRS FASB 109	551
4	FAS B 109	16,205
5	Totals	30,828

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	XXXXXXXXXXXXXXXXXX	267,286
2	Additions during year	XXXXXXXXXXXXXXXXXX	
3	Subtotal - Beginning balance plus additons during year	XXXXXXXXXXXXXXXXXX	
4	Charges during year:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
5	Refunds	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
6	Percentage of revenue basis	7,086	XXXXXXXXXXXXXXXXXX
7	Proportionate cost basis	5,239	XXXXXXXXXXXXXXXXXX
8	Present worth basis		XXXXXXXXXXXXXXXXXX
9	Total refunds	12,325	XXXXXXXXXXXXXXXXXX
10	Transfers to Acct. 271, Contributions in aid of Construction	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
11	Due to expiration of contracts	56,151	XXXXXXXXXXXXXXXXXX
12	Due to present worth discount		XXXXXXXXXXXXXXXXXX
13	Total transfers to Acct. 271		XXXXXXXXXXXXXXXXXX
14	Securities Exchanged for Contracts (Enter detail below)		XXXXXXXXXXXXXXXXXX
15	Subtotal - charges during year		
16	Balance end of year	XXXXXXXXXXXXXXXXXX	198,810

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	Income Tax			187,477
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 Service at Dec. 31, 1954 (f)
			Depreciable (c)	Non-Depreciable (d)		
1	Balance beginning of year	680,851				
2	Add: Credits to account during year	56,026				
3	Contributions received during year					
4	Other credits*					
5	Total credits					
6	Deduct: Debits to Account during year					
7	Depreciation charges for year					
8	Nondepreciable donated property retired					
9	Other debits*					
10	Total debits					
11	Balance end of year	726,877				

* 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 Preceeding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
1		WATER SERVICE REVENUES			
2	460	Unmetered water revenue	562,049	566,676	(4,627)
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	562,049	566,676	(4,627)
9	462	Fire protection revenue			
10		462.1 Public fire protection			
11		462.2 Private fire protection	6,048	6,634	(586)
12		Sub-total			
13	465	Irrigation revenue			
14	470	Metered water revenue	473,939	456,809	17,130
15		470.1 Single-family residential			
16		470.2 Commercial and multi-residential			
17		470.3 Large water users			
18		470.5 Safe Drinking Water Bond Surcharge			
19		470.9 Other metered revenue			
20		Sub-total	473,939	456,809	17,130
21		Total water service revenues	1,042,036	1,030,119	11,917
22	480	Other water revenue	12,040	3,117	8,923
23		Total operating revenues	1,054,076	1,033,236	20,840

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	133,015	124,784	8,231
5	616	Other volume related expenses	11,116	9,608	1,508
6		Total volume related expenses	144,131	134,392	9,739
7		NON-VOLUME RELATED EXPENSES			
8	630	Employee labor	164,851	155,858	8,993
9	640	Materials	29,844	52,328	(22,484)
10	650	Contract work	36,667	42,208	(5,541)
11	680	Transportation expenses	52,436	48,045	4,391
12	684	Other plant maintenance expenses	31,705	32,323	(618)
13		Total non-volume related expenses	315,503	330,762	(15,259)
14		Total plant operation and maintenance exp.	459,634	465,154	(5,520)
15		ADMINISTRATIVE AND GENERAL EXPENSES			
16	670	Office salaries	130,381	109,273	21,108
17	671	Management salaries	209,460	164,493	44,967
18	674	Employee pensions and benefits	72,288	57,965	14,323
19	676	Uncollectible accounts expense	735	798	(63)
20	678	Office services and rentals	41,768	41,106	662
21	681	Office supplies and expenses	43,730	45,174	(1,444)
22	682	Professional services	9,722	16,951	(7,229)
23	684	Insurance	29,008	24,504	4,504
24	688	Regulatory commission expense			
25	689	General expenses	16,777	19,914	(3,137)
26		Total administrative and general expenses	553,869	480,178	73,691
27	800	Expenses capitalized	(6,072)	(4,903)	(1,169)
28		Net administrative and general expense	547,797	475,275	72,522
29		Total operating expenses	1,007,431	940,429	67,002

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	25,680		
2	State corporate franchise tax			
3	State unemployment insurance tax	1,721		
4	Other state and local taxes			
5	Federal unemployment insurance tax	765		
6	Federal insurance contributions act	29,902		
7	Other federal taxes			
8	Federal income taxes	(9,415)		
9				
10				
11	Totals	48,653		

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	(84,887)
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4		
5		
6		
7		
8		
9		
10	Federal tax net income	
11	Computation of tax:	
12		
13		
14		
15		
16		
17		

As of 3/31/01 Federal & State Taxes had not been filed

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	Interest	2,945	
2			
3			
4			
5	Total	2,945	

SCHEDULE B-6
Account No. 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Interest	247
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	247

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	5	164,851	13,130	177,981
2	670	Office salaries	5	130,380		130,380
3	671	Management salaries	2	209,460		209,460
4						
5						
6		Total	12	504,691	13,130	517,821

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	N							
2	O							
3	N							
4	E							
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 and/or management of its own affairs during the year? Answer: (Yes or No)	
2	(If the answer is in the affirmative, make appropriate replies to the following questions)*	
3	2. Name of each organization or person that was a party to such a contract or agreement.	
4		
5	3. Date of original contract or agreement.	
6	4. Date of each supplement or agreement.	
7	5. Amount of compensation paid during the year for supervision or management \$	
8	6. To whom paid	
9	7. Nature of payment (salary, traveling expenses, etc.).	
10	8. Amounts paid for each class of service.	
11		
12	9. Basis for determination of such amounts	
13		
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	N							
2	O							
3	N							
4	E							
5								
WELLS					Pumping Capacity (Unit) 2	Annual Quantities Pumped (Unit) 2	Remarks	
Line No.	At Plant (Name or Number)	Location	Number	Dimensions				Depth to Water
6	Throughout		3	10"	60			
7	Distribution		3	12"	62			
8	System		9	14"	63			
9								
10								
TUNNELS AND SPRINGS				FLOW IN (Unit) 2		Annual Quantities Pumped (Unit) 2	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum			
11	N							
12	O							
13	N							
14	E							
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	14	65,000	Hydropneumatic Tanks
12	Concrete			
13	Totals			

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 N								
2	Flume O								
3	Lined conduit N								
4	E								
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 N								
7	Flume O								
8	Lines conduit N								
9	E								
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							54		
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos					475	15,789		69,757	49,554
19	Welded steel	122	3,918				23,943		76,257	14,208
20	Wood								1,908	10,509
21	Other (specify)		639			149	1,185			
22	Totals	122	4,557			624	40,917	54	147,922	74,271

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								54
24	Cast Iron (cement lined)								
25	Concrete								
26	Copper								
27	Riveted steel								
28	Standard screw								
29	Screw or welded casing								136,450
30	Cement - asbestos	875							118,448
31	Welded steel								
32	Wood								
33	Other (specify)	1,502							15,892
34	Totals	2,377							270,844

**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			4,092	4,130
Commercial and Multi-residential				
Large water users				
Public authorities			1	1
Irrigation				
Other (specify)				
Subtotal			4,093	4,131
Private fire connections			23	25
Public fire hydrants			317	317
Total	588	625	4,433	4,473

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

Size	Meters	Services
3/8 x 3/4 - in		XXXXXXXXXXXXXXXXXX
3/4 - in	4	
1 - in	277	
1 1/2 - in	153	
2 - in	151	
3 - in	26	
4 - in	10	
6 - in	4	
Other		
Total	625	

**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 . . .	_____
2. Used, before repair	_____
3. Used, after repair	4
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	363
2. More than 10, but less than 15 years	262
3. More than 15 years	_____

**SCHEDULE D-7
Water delivered to Metered Customers by Months and Years In (Unit Chosen)¹**

Classification of Service	During Current Year							Subtotal	
	January	February	March	April	May	June	July		
Single-family residential									
Commercial and Multi-residential									
Large water users									
Public authorities									
Irrigation									
Other (specify)									
Total		88,149		104,478		145,646		338,271	
Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Single-family residential									
Commercial and Multi-residential									
Large water users									
Public authorities									
Irrigation									
Other (specify)									
Total	184,663		126,226		87,062	397,951	736,222	740,853	

¹Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total acres irrigated _____

Total population served _____

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