

J
✓ J
✓ Need copy

Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# _____

2001
ANNUAL REPORT
OF

FRUITRIDGE VISTA WATER COMPANY

(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, 2001

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2002
(FILE TWO COPIES IF THREE RECEIVED)

PEASLEY, ALDINGER & O'BYMACHOW
AN ACCOUNTANCY CORPORATION

2120 MAIN STREET, SUITE 265
HUNTINGTON BEACH, CALIFORNIA 92648

MATT A. PEASLEY, CPA
CHRISTIAN L. ALDINGER, CPA
MARA ROSSI O'BYMACHOW, CPA

(714) 536-4418
FAX (714) 536-2039

ACCOUNTANT'S COMPILATION REPORT

April 29, 2002

Fruitridge Vista Water Company
1108 2nd St.
Sacramento, CA 95814

We have compiled the balance sheets of Fruitridge Vista Water Company as of December 31, 2001 and 2000, and the related income statement for the year ended December 31, 2001, included in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information included on pages 4 (Schedule A-1) through 14 (Schedule A-17), pages 16 (Schedule B-1) through 20 (Schedule C-2), and pages 1 through 4 of Selected Financial Data - Class A, B, C, and D Water Companies 2001, and Class B, C, and D Water Companies Safe Drinking Water Bond Act Data.

Our compilation was limited to presenting, in the form prescribed by the Public Utilities Commission of the State of California, information that is the representation of management. We have not audited or reviewed the accompanying financial statements, and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements (including related disclosures) are presented in accordance with the requirements of the Public Utilities Commission of the State of California, which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

The supplementary information contained on page 1 (General Information) and page 20 (Schedule C-3) through page 24 of the accompanying prescribed form has not been audited, reviewed, or compiled by us, and, accordingly, we assume no responsibility for that information.

PEASLEY, ALDINGER & O'BYMACHOW
AN ACCOUNTANCY CORPORATION



Matt A. Peasley
Certified Public Accountant

PEASLEY, ALDINGER & O'BYMACHOW
AN ACCOUNTANCY CORPORATION

2120 MAIN STREET, SUITE 265
HUNTINGTON BEACH, CALIFORNIA 92648

MATT A. PEASLEY, CPA
CHRISTIAN L. ALDINGER, CPA
MARA ROSSI O'BYMACHOW, CPA

(714) 536-4418
FAX (714) 536-2039

March 28, 2002

Ms. Sean Wilson
CALIFORNIA PUBLIC UTILITIES COMMISSION
Financial Report Section, Room 3251
505 Van Ness Avenue
San Francisco, CA 94102

Dear Ms. Wilson:

We have been engaged by **Fruitridge Vista Water Company** to prepare their 2001 Annual Report to the Public Utilities Commission, which requires the annual report to be filed by March 31, 2002. On their behalf, we are respectfully requesting an extension until April 30, 2002, to complete and submit the 2001 Annual Reports.

This letter is being faxed to your attention at (415) 703-4415, and the original is being sent via U.S. mail. We would appreciate if you could fax us your response at (714) 536-2039.

Sincerely,

PEASLEY, ALDINGER & O'BYMACHOW
AN ACCOUNTANCY CORPORATION



Julie A. Hammeras
Certified Public Accountant

Julie Hammeras

From: "Wilson, Sean" <smw@cpuc.ca.gov>
To: "Julie Hammeras" <julie.hammeras@paocpas.com>
Sent: Thursday, March 28, 2002 4:18 PM
Subject: RE: Annual report extension requests

Thank you for the extension requests. The dates you requested will be fine.

-----Original Message-----

From: Julie Hammeras [mailto:julie.hammeras@paocpas.com]
Sent: Thursday, March 28, 2002 3:51 PM
To: Sean Wilson
Subject: Annual report extension requests

Sean,

Here is the Word file with the extension requests for the annual reports. Since they aren't on letterhead you need to contact me the number is 714-536-4418 and fax number is 714-536-2039.

I was wondering, maybe I don't have the right fax number for you, and that's why you didn't get the letters. The number I have is 415-703-4415. Is that right?

Thank you.

Julie Hammeras
Peasley, Aldinger & O'Bymachow
julie@paocpas.com

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: **FRUITRIDGE VISTA WATER CO.**

PHONE: **916-443-2607**

PERSON RESPONSIBLE FOR THIS REPORT ROBERT COOK, JR.
(Prepared from Information in the 2001 Annual Report)

BALANCE SHEET DATA		Jan. 1, 2001	Dec. 31, 2001	Average
1	Intangible Plant	751	751	751
2	Land	6,345	42,919	24,632
3	Depreciable Plant	3,801,049	6,543,323	5,172,186
4	Gross Plant In Service	3,808,145	6,586,993	5,197,569
5	Less: Accum. Depreciation	(2,102,878)	(2,103,540)	(2,103,209)
6	Net Water Plant In Service	1,705,267	4,483,453	3,094,360
	Water Plant Held for Future Use	0	0	0
8	Construction Work In Progress	2,045,829	0	1,022,915
9	Materials and Supplies	18,338	16,586	17,462
10	Less: Advances for Construct.	(198,810)	(187,534)	(193,172)
11	Contrib. in Aid of Constr.	(417,073)	(3,226,145)	(1,821,609)
12	Accum. Deferred Inc. Tax Credits	(187,477)	(173,743)	(180,610)
13	Net Plant Investment	2,966,074	912,617	1,939,346

CAPITALIZATION

14	Common Stock	0	0	0
15	Proprietary Capital (Ind. or Part)	1,326,635	1,315,868	1,321,252
16	Paid-in Capital	0	0	0
17	Retained Earnings	0	0	0
18	Common Equity (14 through 17)	1,326,635	1,315,868	1,321,252
19	Preferred Stock	0	0	0
20	Long-Term Debt	0	0	0
21	Notes Payable	0	0	0
22	Total Capitalization (Lines 18 thru 21)	1,326,635	1,315,868	1,321,252

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

NAME OF UTILITY: FRUITRIDGE VISTA WATER CO.

PHONE: 916-443-2607

INCOME STATEMENT		Annual Amount
23	Unmetered Water Revenue	663,680
24	Fire Protection Revenue	7,165
25	Irrigation Revenue	0
26	Metered Water Revenue	586,165
27	Total Operating Revenue	<u>1,257,010</u>
28	Total Operating Expenses	<u>1,050,369</u>
29	Depreciation Expense (Composite Rate 3.45%)	139,150
30	Amortization and Property Losses	0
31	Property Taxes	38,542
32	Taxes Other Than Income Taxes	32,707
33	Total Operating Rev. Deductions Before Taxes	<u>1,260,768</u>
34	Calif. Corp. Franchise Tax	3,588
35	Fed. Corporate Income Tax	<u>11,095</u>
36	Total Operating Revenue Deduction After Taxes	<u>1,276,051</u>
37	Net Operating Income/(Loss)(Calif. Water Operations)	<u>(19,041)</u>
38	Other Oper. and Nonoper. Inc/Exp. - Net (Excl. Interest Exp.)	<u>6,928</u>
39	Income Available for Fixed Charges	<u>(12,113)</u>
40	Interest Expense	<u>(1,795)</u>
41	Net Income/(Loss) Before Dividends	<u>(13,908)</u>
42	Preferred Stock Dividends	<u>0</u>
43	Net Income (Loss) Available for Common Stock	<u><u>(13,908)</u></u>

OTHER DATA

44	Refunds of Advances for Construction	<u>7,970</u>
45	Total Payroll Charged to Operating Expenses	<u>466,125</u>
46	Purchased Water	<u>0</u>
47	Power	<u>179,167</u>

Active Serv. Connections(Excl. Fire Protect.)

	Jan. 1	Dec. 31	Annual Average
48	625	629	627
49	4,131	4,153	4,142
50	<u>4,756</u>	<u>4,782</u>	<u>4,769</u>

**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:

n/a

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					0
3	303	Land					0
4		Total non depreciable plant	0	0	0	0	0
5		DEPRECIABLE PLANT					0
6	304	Structures					0
7	307	Wells					0
8	317	Other water source plant					0
9	311	Pumping equipment					0
10	320	Water treatment plant					0
11	330	Reservoirs, tanks & sandpipes					0
12	331	Water mains					0
13	333	Services and meter install					0
14	334	Meters					0
15	335	Hydrants					0
16	339	Other equipment					0
17	340	Office furniture and equipment					0
18	341	Transportation equipment					0
19		Total depreciable plant	0	0	0	0	0
20		Total water plant in service	0	0	0	0	0

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 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 St. 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 Blvd. Sacramento, CA 95823 Telephone: (916)421-3971

7. OWNERSHIP. Check and fill in appropriate line:
 Individual (name of owner) D.J. Nelson, Trust
 Partnership (name of partner)
 Partnership (name of partner)
 Partnership (name of partner)
 Corporation (corporate name):
Organized under laws of (state) California Date:
Principal Officers:
(Name) N/A (Title)
(Name) (Title)
(Name) (Title)
(Name) (Title)

8. Names of associated companies:
none

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:
none Date:
Date:
Date:

10. Use the space below for supplementary information or explanations concerning this report:
none

**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	6,586,993	3,808,145
3	103	Water plant held for future use	5	0	
4	104	Water plant purchased or sold			
5	105	Water plant construction work in progress		0	2,045,829
6		Total utility plant		6,586,993	5,853,974
7	106	Accumulated depreciation of water plant	6	(2,103,540)	(2,102,878)
8	114	Water plant acquisition adjustments		110,312	110,312
9		Total amortization and adjustments		(1,993,228)	(1,992,566)
10		Net utility plant		4,593,765	3,861,408
11		INVESTMENTS			
12	121	Non-utility property and other assets	5	0	
13	122	Accumulated depreciation of non-utility property	6	0	
14		Net non-utility property		0	0
15	123	Investments in associated companies			
16	124	Other investments			
17		Total investments		0	0
18		CURRENT AND ACCRUED ASSETS			
19	131	Cash		71,097	45,326
20	132	Special accounts		0	27,331
21	141	Accounts receivable - customers		99,743	74,822
22	142	Receivables from associated companies			
23	143	Accumulated provision for uncollectible accounts		0	0
24	151	Materials and supplies		16,586	18,338
25	174	Other current assets	7	243,350	234,078
26		Total current and accrued assets		430,776	399,895
27	180	Deferred Charges		127,862	90,910
28		Total assets and deferred charges		5,152,403	4,352,213

**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 ©	Balance Beginning of Year (d)
1		CORPORATE CAPITAL AND SURPLUS			
2	201	Common stock	9	0	
3	204	Preferred stock	9	0	
4	211	Other paid-in capital	9	0	
5	215	Retained Earnings	10	0	
6		Total corporate capital and retained earnings		0	0
7		PROPRIETARY CAPITAL			
8	218	Proprietary Capital	10	1,315,868	1,326,635
9	218.1	Proprietary drawings	10		
10		Total Proprietary Capital		1,315,868	1,326,635
11		LONG-TERM DEBT			
12	224	Long term debt	11	0	0
13	225	Advances from associated companies	12	0	0
14		CURRENT AND ACCRUED LIABILITIES			
15	231	Accounts payable		81,988	71,685
16	232	Short term notes payable		0	20,497
17	233	Customer deposits		2,976	2,214
18	235	Payables to associated companies	12	0	0
19	236	Accrued taxes		84,758	24,332
20	237	Accrued interest		0	0
21	241	Other current liabilities	13	63,276	30,828
22		Total current and accrued liabilities		232,998	149,556
23		DEFERRED CREDITS			
24	252	Advances for construction	13	187,534	198,810
25	253	Other credits	8	16,115	2,072,662
26	255	Accumulated deferred investment tax credits	13	0	
27	282	Accumulated deferred income taxes-ACRS depreciation	13	30,478	
28	283	Accumulated deferred income taxes-other	13	143,265	187,477
29		Total deferred credits		377,392	2,458,949
30		CONTRIBUTIONS IN AID OF CONSTRUCTION			
31	271	Contributions in aid of construction	14	3,586,184	736,877
32	272	Accumulated amortization of contributions		(360,039)	(319,804)
33		Net contributions in aid of construction		3,226,145	417,073
34		Total liabilities and other credits		5,152,403	4,352,213

SCHEDULE A-1
Account No. 100-Utility Plant

Line	Acct	Account	Balance Beginning of Year	Plant Additions During Year	Plant Retirements During Year	Other Debits or (Credits)(1)	Balance End of Year
1	101	Water plant in service	3,808,145	2,922,828	178,723	34,743	6,586,993
2	103	Water plant held for future use					0
3	104	Water plant purchased or sold					0
4	105	Construction work in progress-water plant	2,045,829	(2,045,829)			0
5	114	Water plant acquisition adjustments					0
6		Total utility plant	5,853,974	876,999	178,723	34,743	6,586,993

(1) Automobile added in 2000, not included on last year's annual report

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

Line No.	Acct No.	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	751				751
3	303	Land	6,345	36,574			42,919
4		Total non-depreciable plant	7,096	36,574	0	0	43,670
5		DEPRECIABLE PLANT					
6	304	Structures	49,896	595,133			645,029
7	307	Wells	179,688	625,754			805,442
8	317	Other water source plant	0			5,436	5,436
9	311	Pumping equipment	344,965	491,358			836,323
10	320	Water treatment plant	113,338	51,617			164,955
11	330	Reservoirs, tanks and standpipes	26,882				26,882
12	331	Water mains	1,902,658	1,052,513	173,400		2,781,771
13	333	Services and meter installations	393,638	56,595	2,654		447,579
14	334	Meters	227,422	2,514			229,936
15	335	Hydrants	152,222	4,071	2,669		153,624
16	339	Other equipment	116,016	3,065		(5,436)	113,645
17	340	Office furniture and equipment	99,874				99,874
18	341	Transportation equipment (1)	194,450	3,634		34,743	232,827
19		Total depreciable plant	3,801,049	2,886,254	178,723	34,743	6,543,323
20		Total water plant in service	3,808,145	2,922,828	178,723	34,743	6,586,993

(1) Includes auto purchased in prior year not included on 2000 annual report

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

Line No.	Description and Location of Property	Date of Acquisition (b)	Approximate Date When Property Will be Placed in Service (d)	Balance End of Year (e)
1				
2	NONE			
3				
4				
5				
6				
7				
8				
9				
10	Total			0

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	NONE	
4		
5		
6		
7		
8		
9		
10	Total	0

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

Line No.	Item (a)	Account 108	Account 108.1	Account 122
		Water Plant (b)	SDWBA Loans (c)	Non-utility Property (d)
1	Balance in reserves at beginning of year	2,102,878		
2	Add: Credits to reserves during year			
3	(a) Charged to Account No.403(Footnote1)	139,150		
4	(b) Charged to Account No. 272	40,235		
5	(c) Charged to clearing accounts			
6	(d) Salvage recovered			
7	(e) All other credits(Footnote2)			
8	Total credits	179,385	0	0
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired	178,723		
11	(b) Cost of removal			
12	(b) All other debits(Footnote3)			
13	Total debits	178,723	0	0
14	Balance in reserve at end of year	2,103,540	0	0
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:			
16				3.45%
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	[x]		
31	(b) Liberalized	[]		
32	(1) Sum of year digits	[]		
33	(2) Double declining balance	[]		
34	(3) Other ACRS/MACRS	[x]		
35	(c) Both straight line and liberalized	[x]		

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

Line No.	Acct. No.	Depreciable Plant (a)	Balance Beginning of Year (b) (1)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserve During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1	304	Structures	27,276	7,088			34,364
2	307	Wells	97,932	15,860			113,792
3	317	Other Water Source Plant	0				0
4	311	Pumping equipment	196,644	20,259			216,903
5	320	Water treatment plant	64,631	4,912			69,543
6	330	Reservoirs, tanks and standpipes	16,162	1,425			17,587
7	331	Water mains	1,023,300	38,881	173,400		888,781
8	333	Services and meter installations	198,214	11,609	2,654		207,169
9	334	Meters	129,159	14,041			143,200
10	335	Hydrants	84,929	3,655	2,669		85,915
11	339	Other equipment	67,889	6,727			74,616
12	340	Office furniture and equipment	65,381	11,013			76,394
13	341	Transportation equipment	131,361	43,915			175,276
14		Total	2,102,878	179,385	178,723	0	2,103,540

(1) Prior year report did not separate out depreciation reserve balances. Numbers derived using General Rate Case workpapers in effect for 2001.

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

Line No.	Item (a)	Amount (b)
1	Prepaid Insurance	4,771
2	Miscellaneous receivables	3,405
3	Note receivable	112,005
4	Income tax receivable	32,006
5	Accrued interest receivable	91,163
6		
7		
8		
9		
10	Total	243,350

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 of 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, 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									
2	NONE								0
3									
4									
5									
6									
7							0	0	0
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									

SCHEDULE A-6
Accounts 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								
7	Totals		0		0	0		\$0.00

SCHEDULE A-7
Record of Stockholders at End of Year

Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1				
2	N/A		N/A	
3				
4				
5				
6				
7				
8	Total number of shares	0	Total number of shares	0

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

Line No.	Type of Paid in Capital (a)	Balance End of Yr (b)
1	N/A	
2		
3		
4	Total	0

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		
5	Total credits	0
7	DEBITS	
8	Net Losses	
9	Prior period adjustments	
10	Dividend appropriations-preferred stock	
11	Dividend appropriations-common stock	
12	Total debits	0
13	Balance end of year	0

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

Line No.	Account (a)	Amount (b)
		N/A
1	Balance beginning of year	1,326,635
2	CREDITS	
3	Net Income	(13,908)
4	Additional investments during year	
5	Other credits (detail) Prior year income adjustment	3,141
6	Total credits	(10,767)
7	DEBITS	(10,767)
8	Net Losses	
9	Withdrawals during year	
10	Other debits (detail)	
11	Total debits	0
12	Balance end of year	1,315,868

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

Line No.	Class (a)	Dates of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding Per Balance Sheet (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	N/A					0%	0	0
2								
3								
4								
5								
6	Totals				0		0	0

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

Line No.	Nature of Obligation (a)	Amount of Obligation (b)	Rate of Interest (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1	NONE				
2					
3					
4	Totals	0		0	0

SCHEDULE A-13
Account No. 235 –Payables to Associated Companies

Line No.	Nature of Obligation (a)	Amount of Obligation (b)	Rate of Interest (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1	NONE				
2					
3					
4	Totals	0		0	0

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

Line No.	Description (a)	Balance End of Year (b)
1	Installment contracts payable - Autos	31,850
2	Accrued PUC fee	6,409
3	Accrued salaries and benefits	11,964
4	Accrued DHS fees	3,760
5	Note payable	9,293
6		
7	Total	63,276

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

Line No.	NONE (a)	(b)	Amount (c)
1	Balance beginning of year	XXXXXXXXXXXX	198,810
2	Additions during year	XXXXXXXXXXXX	
3	Subtotal-Beginning balance plus additions during year	XXXXXXXXXXXX	198,810
4	Charges during year:	XXXXXXXXXXXX	XXXXXXX
5	Refunds	XXXXXXXXXXXX	XXXXXXX
6	Percentage of revenue basis	3,780	XXXXXXX
7	Proportionate cost basis	4,190	XXXXXXX
8	Present Worth Basis		XXXXXXX
9	Total refunds	7,970	XXXXXXX
10	Transfers to Acct. 271, CIAC	XXXXXXXXXXXX	XXXXXXX
11	Due to Expiration of Contracts	3,306	
12	Due to present worth discount	XXXXXXXXXXXX	
13	Total transfers to Acct. 271	3,306	
14	Securities Exchanged for Contracts (Enter detail below)		
15	Subtotal - Charges during the year	11,276	
16	Balance end of year		187,534

SCHEDULE A-15
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	Deferred Income taxes - depreciation		30,478	145,426
2	Deferred Income taxes - FAS 109	0		(5,475)
3	Deferred Income taxes - invol conv			3,314
4				
5	Totals	0	30,478	143,265

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 the account and credits to Account No. 108, Accumulated depreciation of water plant, over a period equal to the 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. 108. 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), 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	736,877	736,877			
2	Add: Credits to account during year					
3	Contributions received during year	2,849,307	2,849,307			
4	Other credits*					
5	Total credits	2,849,307	2,849,307			
6	Deduct: Debits to account during year					
7	Depreciation charges for year	0				
8	Nondepreciable donated property retired					
9	Other debits*	0	0			
10	Total debits	0	0			
11	Balance end of year	3,586,184	3,586,184	0	0	0

SCHEDULE B-1
Account No. 400-Operating Revenues

Line No.	Acct. No.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Changes During Year Show Decrease in (Brackets) (d)
1		WATER SERVICE REVENUES			
2	460	Unmetered water revenue	663,680	562,049	101,631
3		460.1 Single-family residential			0
4		460.2 Commercial and multi-residential			0
5		460.3 Large water users			0
6		460.5 Safe Drinking Water Bond Surcharge			0
7		460.9 Other unmetered revenue			0
8		Subtotal	663,680	562,049	101,631
9	462	Fire protection revenue			
10		462.1 Public fire protection			0
11		462.2 Private fire protection	7,165	6,048	1,117
12		Subtotal	7,165	6,048	1,117
13	465	Irrigation revenue			0
14	470	Metered water revenue	579,365	473,939	105,426
15		470.1 Single family residential			0
16		470.2 Commercial and multi-residential			0
17		470.3 Large water users			0
18		470.5 Safe Drinking Water Bond Surcharge			0
19		470.9 Other metered revenue			0
20		Subtotal	579,365	473,939	105,426
21		Total water service revenues	1,250,210	1,042,036	208,174
22	480	Other water revenue	6,800	12,040	(5,240)
23		Total operating revenue	1,257,010	1,054,076	202,934

SCHEDULE B-3
Account No. 408,409,410 --Taxes Charged During 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	38,542	38,542	
2	State corp. franchise tax	3,588	3,588	
3	State unemployment insurance tax	2,147	2,147	
4	Other state and local taxes	0	0	
5	Federal unemployment insurance tax	904	904	
6	Federal insurance contributions act	23,645	23,645	
7	Other federal taxes -Medicare	6,011	6,011	
8	Federal income tax	11,695	11,695	
9	Penalties	0	0	0
10				
11	Totals	86,532	86,532	0

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

- 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.
- 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.
- 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	(13,908)
2	Reconciling amounts (list first additional income and unallowable deductions, followed by	
3	additional deductions and non-taxable income):	
4	2001 Federal Tax	25,429
5	2001 State Tax	3,050
6	Deferred Tax adjustment	(13,196)
7	Other	(741)
8	Nondeductible meals & entertainment (50%)	3,581
9	2000 State Tax	(538)
10	Additional Federal Depreciation	70,077
11	2000 NOL Carryforward	(6,165)
12	Federal tax net income	67,589
13	Computation of tax: trust rate varies from 15% to 39.1%	25,429
14		

SCHEDULE B-5
Account 421 and 426 - Income from Nonutility Operations

Line No.	Description (a)	Revenue (b)	Expenses (c)	Net Income (d)
1	Interest Income	6,928		
2				
3				
4	Rental repairs		0	
5	Totals	6,928	0	6,928

SCHEDULE B-6
Account No. 427 – Interest Expense

Line No.	Description (a)	Amount (b)
1	Interest on installment contracts	1,795
2		
3		
4		
5		
6		
7		
8		
9	Totals	1,795

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 Chg to Exp (c)	Salaries Chg to Plant (d)	Total Salaries and Wages Pd (e)
1	630	Employee Labor	5	154,631	26,756	181,387
2	670	Office Salaries	5	116,972		116,972
3	671	Management Salaries	2	194,522		194,522
4						0
5						
6		Total	12	466,125	26,756	492,881

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

Line No.	Name (a)	Title (b)	Amount (c)	Interest Rate (d)	Maturity Date (f)	Security Given (g)	Date of Shareholder Authorization (h)	Other Information (i)
1								
2	NONE							
3								
4								
5								
6								
7	Total		0					

**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 accounts	
18	(c) Charged to other accounts	
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		

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/A							

WELLS								
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	† Depth to Water	Pumping Capacity (Unit) ²	Annual Quantities Pumped (Unit) ²	Remarks
6	Throughout		3	10"	60			
7	Distribution		3	12"	62			
8	System		9	14"	63			
9			2	14"	65			
10								

TUNNELS AND SPRINGS					FLOW IN _____ (Unit) ²		Quantities Used (Unit) ²	Remarks
Line no	Designation	Location	Number	Maximum	Minimum			
11								
12	N/A							
13								
14								
15								

Purchased Water for Resale

16	Purchased from	
17	Annual quantities purchased	(Unit chosen) ¹ cu. feet
18		

*State ditch, pipe line, reservoir, etc., with name, if any.

†Average depth to water surface below ground surface.

²The quantity unit in established use for expressing 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
20	A. Collecting Reservoirs			
21	Concrete			
22	Earth			
23	Wood			
24	B. Distribution reservoirs			
25	Concrete			
26	Earth			
27	Wood			
28	C. Tanks			
29	Wood			
30	Metal	14	65,000	Hydropneumatic Tanks
31	Concrete			
32	Totals	14	65,000	

SCHEDULE D-3
Description of Transmission and Distribution Facilities

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

1	
2	NONE
3	
4	
5	

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES (Concluded)

1	
2	NONE
3	
4	
5	

B. FOOTAGES OF PIPE BY INSIDE DIAMETER IN INCHES - NOT INCLUDING SERVICE PIPING ^(A)

Line No.		1	1.5	2	3	3.5	4	5	6	e
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	4,114
19	Welded steel		122	3,918			23,943		76,257	14,117
20	Wood									
21	Other PVC			639	149		1,185		1,908	1,111
22	Totals	0	122	4,557	624	0	40,917	54	147,922	4,114

B. FOOTAGES OF PIPE BY INSIDE DIAMETER IN INCHES - NOT INCLUDING SERVICE PIPING ^(A)

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Totals All Sizes
23	Cast Iron/Ductile Iron									54
24	Cast Iron (cement lined)									0
25	Concrete									0
26	Copper									0
27	Riveted steel									0
28	Standard screw									0
29	Screw or welded casing									0
30	Cement--asbestos	875								136,450
31	Welded steel									118,435
32	Galvanized									0
33	Other--PVC	1,502								15,905
34	Totals	2,377	0	0	0	0	0	0	0	270,844

SCHEDULE D-4
Number of Active Service Connections

Classification	Metered-Dec.31		Flat Rate-Dec.31	
	Prior Year	Current Year(a)	Prior Year	Current Year
Single family residential			4,130	4,152
Commercial				
Large water users				
Public authorities			1	1
Irrigation				
Other (specify)	625	629		
Sub-total	625	629	4,131	4,153
Private fire connections			25	25
Public fire hydrants			317	317
Total	625	629	4,473	4,495

SCHEDULE D-5
Number of Meters and Services on Pipe Systems
at End of Year (a)

Size	Meters	Services
5/8 x 3/4-in.		XXXXXXXXXX
3/4-in.	4	
1-in.	281	
1-1/2-in.	153	
2-in.	151	
3-in.	26	
4-in.	10	
6-in.	4	
8-in.		
10- & 12-in.		
Total	629	0

SCHEDULE D-6
Meter Testing Data

A. Number of Meters Tested During Year as Prescribed	
1. New, after being received	_____
2. Used, before repair	_____
3. Used, after repair	_____
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test.	
1. Ten years or less	404
2. More than 10, but less than 15 years	85
3. More than 15 years	140

SCHEDULE D-7
Water delivered to Metered Customers by Months and Years in Ccf (Unit Chosen)1 (a)

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June		
Single Family Residential							0	
Commercial							0	
Industrial							0	
Public Auth.							0	
Irrigation							0	
Other							0	
Total	0	89,604	0	94,930	0	152,786	337,320	

Classification of Service	During Current Year							Subtotals	Total	Total Prior Year
	July	August	September	October	November	December				
Single Family residential							0	0		
Commercial							0	0		
Industrial							0	0		
Public Auth.							0	0		
Irrigation							0	0		
Other							0	0		
Total	0	185,659	0	138,677	0	95,188	419,524	756,844	736,222	

1. 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 15,000+

