

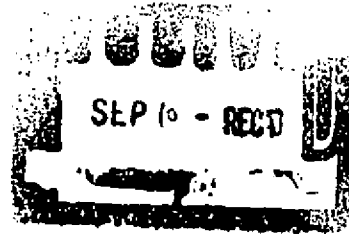
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Examined \_\_\_\_\_

CLASS B and C  
WATER UTILITIES

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



2002  
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, 2002

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2003  
(FILE TWO COPIES IF THREE RECEIVED)

# FRUITRIDGE VISTA WATER COMPANY

1108 2<sup>ND</sup> STREET • SACRAMENTO, CA 95814

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September 5, 2003

California Public Utilities Commission  
Telecommunication Division  
Financial Report Section, Room 3251  
505 Van Ness Avenue  
San Francisco, CA 94102-3298

Please accept the enclosed AMENDED annual Report for Fruitridge Vista Water Company, year ended December 31, 2002. This report replaces the one submitted on April 28, 2003. Subsequent to the previous filing, it was discovered that the incorrect depreciation rates were used to calculate depreciation and there was an error in the calculation of deferred tax and recalculation was necessary. All appropriate schedules have been revised in the enclosed report.

FRUITRIDGE VISTA WATER COMPANY



Robert Cook, Jr.  
General Manager

**PEASLEY, ALDINGER & O'BYMACHOW**  
AN ACCOUNTANCY CORPORATION

2120 MAIN STREET, SUITE 265  
HUNTINGTON BEACH, CALIFORNIA 92648

MATT A. PEASLEY, CPA  
CHRISTIAN L. ALDINGER, CPA

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

ACCOUNTANT'S COMPILATION REPORT

September 5, 2003

Fruitridge Vista Water Company  
1108 2<sup>nd</sup> St.  
Sacramento, CA 95814

We have compiled the balance sheets of Fruitridge Vista Water Company as of December 31, 2002 and 2001, and the related income statement for the year ended December 31, 2002, 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



Christian L. Aldinger  
Certified Public Accountant

## 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  
2002**

NAME OF UTILITY: **FRUITRIDGE VISTA WATER CO.**

PHONE: **916-443-2607**

PERSON RESPONSIBLE FOR THIS REPORT ROBERT COOK, JR.  
(Prepared from Information in the 2002 Annual Report)

**BALANCE SHEET DATA**

	Jan. 1, 2002	Dec. 31, 2002	Average
1 Intangible Plant	751	751	751
2 Land	42,919	42,919	42,919
3 Depreciable Plant	6,543,323	6,595,709	6,569,516
4 Gross Plant In Service	6,586,993	6,639,379	6,613,186
5 Less: Accum. Depreciation	(2,066,947)	(2,221,551)	(2,144,249)
6 Net Water Plant In Service	4,520,046	4,417,828	4,468,937
Water Plant Held for Future Use	0	0	0
8 Construction Work In Progress	0	0	0
9 Materials and Supplies	16,586	18,828	17,707
10 Less: Advances for Construct.	(187,534)	(177,975)	(182,755)
11 Contrib. in Aid of Constr.	(3,234,149)	(3,173,223)	(3,203,686)
12 Accum. Deferred Inc. Tax Credits	(182,033)	(181,454)	(181,744)
13 Net Plant Investment	932,916	904,004	918,459

**CAPITALIZATION**

14 Common Stock	0	0	0
15 Proprietary Capital (Ind. or Part)	1,336,167	1,324,858	1,330,513
16 Paid-in Capital	0	0	0
17 Retained Earnings	0	0	0
18 Common Equity (14 through 17)	1,336,167	1,324,858	1,330,513
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)	1,336,167	1,324,858	1,330,513

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

2002

NAME OF UTILITY: **FRUITRIDGE VISTA WATER CO.**

PHONE: **916-443-2607**

**INCOME STATEMENT**

Annual  
Amount

23	Unmetered Water Revenue	774,597
24	Fire Protection Revenue	8,196
25	Irrigation Revenue	0
26	Metered Water Revenue	590,896
27	Total Operating Revenue	<u>1,373,689</u>
28	Total Operating Expenses	<u>1,102,294</u>
29	Depreciation Expense (Composite Rate 2.59%)	116,629
30	Amortization and Property Losses	0
31	Property Taxes	(34,188)
32	Taxes Other Than Income Taxes	30,529
33	Total Operating Rev. Deductions Before Taxes	<u>1,215,264</u>
34	Calif. Corp. Franchise Tax	2,802
35	Fed. Corporate Income Tax	11,139
36	Total Operating Revenue Deduction After Taxes	<u>1,229,205</u>
37	Net Operating Income/(Loss)(Calif. Water Operations)	144,484
38	Other Oper. and Nonoper. Inc/Exp. - Net (Excl. Interest Exp.)	(154,448)
39	Income Available for Fixed Charges	<u>(9,964)</u>
40	Interest Expense	<u>(1,345)</u>
41	Net Income/(Loss) Before Dividends	<u>(11,309)</u>
42	Preferred Stock Dividends	0
43	Net Income (Loss) Available for Common Stock	<u><u>(11,309)</u></u>

**OTHER DATA**

44	Refunds of Advances for Construction	15,649
45	Total Payroll Charged to Operating Expenses	<u>444,641</u>
46	Purchased Water	0
47	Power	<u>166,950</u>

Active Serv. Connections(Excl. Fire Protect.)

	Jan. 1	Dec. 31	Annual Average
48	629	666	648
49	4,153	4,134	4,144
50	<u>4,782</u>	<u>4,800</u>	<u>4,791</u>

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

Please provide the following information related to each Safe Drinking Water Bond Act (SDWBA) loan outstanding during the 12 month reporting period.

1 Current Fiscal Agent:

Name:           n/a            
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 bank account activity showing:

Balance at beginning of year	\$ _____	0
Deposits during the year	_____	0
Withdrawals made for loan payments	_____	0
Other withdrawals from this account	_____	
Balance at end of year	_____	0

5 Account information:

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



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

6 Plant amounts included in Schedule A-1a, Account No. 101 -- Water Plant in Service  
which were funded using SDWBA funds:

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		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible Plant					0
3	303	Land					0
4		Total non depreciable plant	0	0	0	0	0
5		<b>DEPRECIABLE PLANT</b>					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		<b>UTILITY PLANT</b>			
2	101	Water plant in service	4	6,639,379	6,586,993
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	0
6		Total utility plant		6,639,379	6,586,993
7	106	Accumulated depreciation of water plant	6	(2,221,551)	(2,066,947)
8	114	Water plant acquisition adjustments		110,312	110,312
9		Total amortization and adjustments		(2,111,239)	(1,956,635)
10		Net utility plant		4,528,140	4,630,358
11		<b>INVESTMENTS</b>			
12	121	Non-utility property and other assets	5	1,659	
13	122	Accumulated depreciation of non-utility property	6	(166)	
14		Net non-utility property		1,493	0
15	123	Investments in associated companies			
16	124	Other investments			
17		Total investments		1,493	0
18		<b>CURRENT AND ACCRUED ASSETS</b>			
19	131	Cash		268,776	71,097
20	132	Special accounts		0	0
21	141	Accounts receivable - customers		94,918	99,743
22	142	Receivables from associated companies			
23	143	Accumulated provision for uncollectible accounts		0	0
24	151	Materials and supplies		18,828	16,586
25	174	Other current assets	7	27,047	243,350
26		Total current and accrued assets		409,569	430,776
27	180	Deferred Charges		59,571	127,862
28		Total assets and deferred charges		4,998,773	5,188,996

**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		<b>CORPORATE CAPITAL AND SURPLUS</b>			
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		<b>PROPRIETARY CAPITAL</b>			
8	218	Proprietary Capital	10	1,324,858	1,336,167
9	218.1	Proprietary drawings	10		
10		Total Proprietary Capital		1,324,858	1,336,167
11		<b>LONG-TERM DEBT</b>			
12	224	Long term debt	11	0	0
13	225	Advances from associated companies	12	0	0
14		<b>CURRENT AND ACCRUED LIABILITIES</b>			
15	231	Accounts payable		65,042	81,988
16	232	Short term notes payable		0	0
17	233	Customer deposits		2,376	2,976
18	235	Payables to associated companies	12	0	0
19	236	Accrued taxes		14,152	84,758
20	237	Accrued interest		0	0
21	241	Other current liabilities	13	44,219	63,276
22		Total current and accrued liabilities		125,789	232,998
23		<b>DEFERRED CREDITS</b>			
24	252	Advances for construction	13	177,975	187,534
25	253	Other credits	8	15,474	16,115
26	255	Accumulated deferred investment tax credits	13	0	
27	282	Accumulated deferred income taxes-ACRS depreciation	13	28,890	30,478
28	283	Accumulated deferred income taxes-other	13	152,564	151,555
29		Total deferred credits		374,903	385,682
30		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
31	271	Contributions in aid of construction	14	3,578,643	3,586,184
32	272	Accumulated amortization of contributions		(405,420)	(352,035)
33		Net contributions in aid of construction		3,173,223	3,234,149
34		Total liabilities and other credits		4,998,773	5,188,996

**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	6,586,993	72,619	20,233	0	6,639,379
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	0	0			0
5	114	Water plant acquisition adjustments					0
6		Total utility plant	6,586,993	72,619	20,233	0	6,639,379

(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		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible plant	751				751
3	303	Land	42,919	0			42,919
4		Total non-depreciable plant	43,670	0	0	0	43,670
5		<b>DEPRECIABLE PLANT</b>					
6	304	Structures	645,029	0			645,029
7	307	Wells	805,442	3,837			809,279
8	317	Other water source plant	5,436	6,811			12,247
9	311	Pumping equipment	836,323	8,811	5,600		839,534
10	320	Water treatment plant	164,955	0			164,955
11	330	Reservoirs, tanks and standpipes	26,882				26,882
12	331	Water mains	2,781,771	4,322	320		2,785,773
13	333	Services and meter installations	447,579	25,750	140		473,189
14	334	Meters	229,936	9,874			239,810
15	335	Hydrants	153,624	913	600		153,937
16	339	Other equipment	113,645	8,455			122,100
17	340	Office furniture and equipment	99,874	492			100,366
18	341	Transportation equipment	232,827	3,354	13,573		222,608
19		Total depreciable plant	6,543,323	72,619	20,233	0	6,595,709
20		Total water plant in service	6,586,993	72,619	20,233	0	6,639,379

**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	Computer equipment	1,659
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	1,659

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

Line No.	Item (a)	Account 108 Water Plant (b)	Account 108.1 SDWBA Loans (c)	Account 122 Non-utility Property (d)
1	Balance in reserves at beginning of year	2,066,947		0
2	Add: Credits to reserves during year			
3	(a) Charged to Account No.403(Footnote1)	116,629		
4	(b) Charged to Account No. 272	53,385		
5	(c) Charged to clearing accounts			
6	(d) Salvage recovered	4,823		
7	(e) All other credits(Footnote2)			166
8	Total credits	174,837	0	166
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired	20,233		
11	(b) Cost of removal			
12	(b) All other debits(Footnote3)			
13	Total debits	20,233	0	0
14	Balance in reserve at end of year	2,221,551	0	166
15	<b>(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:</b>			
16				2.59%
17	<b>(2) EXPLANATION OF ALL OTHER CREDITS:</b>			
18	Depreciation of nonutility property charged to non-utility expense (acct # 426)			
19				
20				
21				
22				
23	<b>(3) EXPLANATION OF ALL OTHER DEBITS</b>			
24				
25				
26				
27				
28				
29	<b>(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:</b>			
30	(a) Straight line	<input checked="" type="checkbox"/>		
31	(b) Liberalized	<input type="checkbox"/>		
32	(1) Sum of year digits	<input type="checkbox"/>		
33	(2) Double declining balance	<input type="checkbox"/>		
34	(3) Other ACRS/MACRS	<input checked="" type="checkbox"/>		
35	(c) Both straight line and liberalized	<input checked="" type="checkbox"/>		

**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	32,905	10,449			43,354
2	307	Wells	110,591	20,749			131,340
3	317	Other Water Source Plant	0	0			0
4	311	Pumping equipment	212,769	22,875	5,600	216	230,260
5	320	Water treatment plant	68,541	4,635			73,176
6	330	Reservoirs, tanks and standpipes	17,296	1,134			18,430
7	331	Water mains	880,817	36,746	320		917,243
8	333	Services and meter installations	204,813	10,128	140		214,801
9	334	Meters	140,341	11,485			151,826
10	335	Hydrants	85,166	2,922	600		87,488
11	339	Other equipment	73,248	5,634		37	78,919
12	340	Office furniture and equipment	74,147	8,803			82,950
13	341	Transportation equipment	166,313	34,454	13,573	4,570	191,764
14		<b>Total</b>	<b>2,066,947</b>	<b>170,014</b>	<b>20,233</b>	<b>4,823</b>	<b>2,221,551</b>

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

Line No.	Item (a)	Amount (b)
1	Prepaid Insurance	10,112
2	Miscellaneous receivables	3,405
3	Income tax receivable	13,530
4		
5		
6		
7		
8		
9		
10	Total	27,047



**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 Com-

mission'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
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**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	<b>CREDITS</b>	
3	Net Income	
4	Prior period adjustments	
5		
5	Total credits	0
7	<b>DEBITS</b>	
8	Net Losses	
9	Prior period adjustments	0
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	1,336,167
2	<b>CREDITS</b>	
3	Net Income	(11,309)
4	Additional investments during year	
5	Other credits (detail) Prior year income adjustment	
6	Total credits	(11,309)
7	<b>DEBITS</b>	(11,309)
8	Net Losses	
9	Withdrawals during year	
10	Other debits (detail)	
11	Total debits	0
12	Balance end of year	1,324,858

**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	18,311
2	Accrued DHS fees	5,760
3	Accrued salaries and benefits	8,725
4	Note payable	11,423
5		
6		
7	Total	44,219

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

Line No.	NONE (a)	(b)	Amount (c)
1	Balance beginning of year	XXXXXXXXXXXX	187,534
2	Additions during year (prior year adjustments)	XXXXXXXXXXXX	6,090
3	Subtotal-Beginning balance plus additions during year	XXXXXXXXXXXX	193,624
4	Charges during year:	XXXXXXXXXXXX	XXXXXXX
5	Refunds	XXXXXXXXXXXX	XXXXXXX
6	Percentage of revenue basis	13,052	XXXXXXX
7	Proportionate cost basis	2,597	XXXXXXX
8	Present Worth Basis		XXXXXXX
9	Total refunds	15,649	XXXXXXX
10	Transfers to Acct. 271, CIAC	XXXXXXXXXXXX	XXXXXXX
11	Due to Expiration of Contracts		
12	Due to present worth discount	XXXXXXXXXXXX	
13	Total transfers to Acct. 271	0	
14	Securities Exchanged for Contracts (Enter detail below)		
15	Subtotal - Charges during the year	15,649	
16	Balance end of year		177,975

**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		28,890	154,507
2	Deferred income taxes - FAS 109	0		(5,257)
3	Deferred income taxes - invol conv			3,314
4				
5	Totals	0	28,890	152,564

**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 on 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	3,586,184	3,586,184			
2	Add: Credits to account during year					
3	Contributions received during year	1,000	1,000			
4	Other credits*					
5	Total credits	1,000	1,000			
6	Deduct: Debits to account during year					
7	Depreciation charges for year	0				
8	Nondepreciable donated property retired					
9	Other debits*	8,541	8,541			
10	Total debits	8,541	8,541			
11	Balance end of year	3,578,643	3,578,643	0	0	0

\* Prior year adj





**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		<b>WATER SERVICE REVENUES</b>			
2	460	Unmetered water revenue	774,597	663,680	110,917
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	774,597	663,680	110,917
9	462	Fire protection revenue			
10		462.1 Public fire protection			0
11		462.2 Private fire protection	8,196	7,165	1,031
12		Subtotal	8,196	7,165	1,031
13	465	Irrigation revenue			0
14	470	Metered water revenue	584,359	579,365	4,994
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	584,359	579,365	4,994
21		Total water service revenues	1,367,152	1,250,210	116,942
22	480	Other water revenue	6,537	6,800	(263)
23		Total operating revenue	1,373,689	1,257,010	116,679



**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	(34,188)	(34,188)	
2	State corp. franchise tax	2,802	2,802	
3	State unemployment insurance tax	2,361	2,361	
4	Other state and local taxes (payroll tax to nonutility exp)	(3,269)	(3,269)	
5	Federal unemployment insurance tax	924	924	
6	Federal insurance contributions act	24,438	24,438	
7	Other federal taxes -Medicare	6,075	6,075	
8	Federal income tax	11,139	11,139	
9	Penalties	0	0	0
10				
11	Totals	10,282	10,282	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	(11,309)
2	Reconciling amounts (list first additional income and unallowable deductions, followed by	
3	additional deductions and non-taxable income):	
4	2002 Federal Tax	3,898
5	2002 State Tax	3,500
6	Deferred Tax adjustment	(7,681)
7	Other	20
8	Nondeductible meals & entertainment (50%)	1,250
9	State Tax deduction	(6,062)
10	Additional Federal Depreciation	46,024
11	Other	(141)
12	Federal tax net income	29,499
13	Computation of tax: trust rate varies from 15% to 38.1%	11,000
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	9,360		
2	MTBE litigation costs		77,038	
3	Loss on abandoned property acquisition		86,770	
4	Rental repairs		0	
5	Totals	9,360	163,808	(154,448)

**SCHEDULE B-6**  
**Account No. 427 - Interest Expense**

Line No.	Description (a)	Amount (b)
1	Interest on installment contracts	1,345
2		
3		
4		
5		
6		
7		
8		
9	Totals	1,345

**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	167,285	18,158	185,443
2	670	Office Salaries	4	94,295		94,295
3	671	Management Salaries	2	183,061		183,061
4						0
5						
6		Total	11	444,641	18,158	462,799

**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.) <b>NO</b>	
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) <sup>2</sup>				Annual Quantities Diverted  (Unit) <sup>2</sup>	Remarks
Line No.	Diverted Into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions		
				Claim	Capacity	Max	Min	
1	N/A							
<b>WELLS</b>								
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	1 Depth to Water	Pumping Capacity (Unit) <sup>2</sup>	Annual Quantities Pumped (Unit) <sup>2</sup>	Remarks
6	Throughout		3	10"	60			
7	Distribution		3	12"	62			
8	System		9	14"	63			
9			2	14"	65			
10								
<b>TUNNELS AND SPRINGS</b>								
Line No.	Designation	Location	Number	FLOW IN _____ (Unit) <sup>2</sup>		Quantities Used (Unit) <sup>2</sup>	Remarks	
				Maximum	Minimum			
11								
12	N/A							
13								
14								
15								
<b>Purchased Water for Resale</b>								
16	Purchased from _____							
17	Annual quantities purchased _____						(Unit chosen) <sup>1</sup>	cu. feet
18								

\*State ditch, pipe line, reservoir, etc., with name, if any.  
<sup>1</sup>Average depth to water surface below ground surface.  
<sup>2</sup>The 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 <sup>(A)</sup>**

Line No.		1	1.5	2	3	3.5	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		76,242	14,195
20	Wood									
21	Other PVC			639	149		1,185		1,923	10,522
22	Totals	0	122	4,557	624	0	40,917	54	147,922	74,271

**B. FOOTAGES OF PIPE BY INSIDE DIAMETER IN INCHES - NOT INCLUDING SERVICE PIPING <sup>(A)</sup>**

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									118,420
32	Galvanized									0
33	Other--PVC	1,502								15,920
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			4,152	4,133
Commercial				
Large water users				
Public authorities			1	1
Irrigation				
Other (specify)	629	666		
Sub-total	629	666	4,153	4,134
Private fire connections			25	25
Public fire hydrants			317	317
Total	629	666	4,495	4,476

**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.		XXXXXXXX
3/4-in.	4	
1-in.	315	
1-1/2-in.	154	
2-in.	153	
3-in.	26	
4-in.	10	
6-in.	4	
8-in.		
10- & 12-in.		
Total	666	0

**SCHEDULE D-6**

Meter Testing Data

<b>A. Number of Meters Tested During Year as Prescribed</b>	
1. New, after being received . . . . .	_____
2. Used, before repair . . . . .	_____
3. Used, after repair . . . . .	_____
4. Found fast, requiring billing adjustment .	_____
<b>B. Number of Meters in Service Since Last Test.</b>	
1. Ten years or less . . . . .	353
2. More than 10, but less than 15 years . . . .	64
3. More than 15 years . . . . .	249

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

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	Subtotal	
Single Family Residential								0
Commercial								0
Industrial								0
Public Auth.								0
Irrigation								0
Other								0
Total	0	75,109	0	80,031	0	126,146	281,286	281,286

Classification of Service	During Current Year							Subtotals	Total	Total Prior Year
	July	August	September	October	November	December	Subtotals			
Single Family residential							0	0	0	
Commercial							0	0	0	
Industrial							0	0	0	
Public Auth.							0	0	0	
Irrigation							0	0	0	
Other							0	0	0	
Total	0	175,206	0	146,442	0	90,053	411,701	692,987	756,844	

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+-





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