



## **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**  
**2000**

NAME OF UTILITY FULTON WATER COMPANY

PHONE (530) 583-3644

PERSON RESPONSIBLE FOR THIS REPORT John A. Fulton

(Prepared from Information in the 2000 Annual Report)

	<u>1/1/00</u>	<u>12/31/00</u>	<u>Average</u>
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant			
2 Land and Land Rights	<u>22598</u>	<u>22598</u>	<u>22598</u>
3 Depreciable Plant	<u>1659790</u>	<u>1698179</u>	<u>1678985</u>
4 Gross Plant in Service	<u>1682388</u>	<u>1720777</u>	<u>1701583</u>
5 Less: Accumulated Depreciation	<u>392653</u>	<u>454652</u>	<u>423652</u>
6 Net Water Plant in Service	<u>1289735</u>	<u>1266125</u>	<u>1277930</u>
7 Water Plant Held for Future Use			
8 Construction Work in Progress	<u>18840</u>	<u>0</u>	<u>9420</u>
9 Materials and Supplies			
10 Less: Advances for Construction	<u>( 9250 )</u>	<u>( 16400 )</u>	<u>( 12825 )</u>
11 Less: Contribution in Aid of Construction	<u>( 10014 )</u>	<u>( 9464 )</u>	<u>( 9739 )</u>
12 Less: Accumulated Deferred Income and Investment Tax Credits	<u>( )</u>	<u>( )</u>	<u>( )</u>
13 Net Plant Investment	<u>1289311</u>	<u>1240261</u>	<u>1264786</u>
<b>CAPITALIZATION</b>			
14 Common Stock	<u>44000</u>	<u>44000</u>	<u>44000</u>
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	<u>68080</u>	<u>68080</u>	<u>68080</u>
17 Retained Earnings	<u>277153</u>	<u>305521</u>	<u>291337</u>
18 Common Stock and Equity (Lines 14 through 17)	<u>389233</u>	<u>417601</u>	<u>403417</u>
19 Preferred Stock			
20 Long-Term Debt	<u>914000</u>	<u>881559</u>	<u>897779</u>
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	<u>1303233</u>	<u>1299160</u>	<u>1301997</u>

(Revised 2/01)

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

**NAME OF UTILITY** FULTON WATER COMPANY      **PHONE** (530) 583-3644

		Annual Amount
<b>INCOME STATEMENT</b>		
23	Unmetered Water Revenue	<u>353875</u>
24	Fire Protection Revenue	<u>1272</u>
25	Irrigation Revenue	<u>          </u>
26	Metered Water Revenue	<u>          </u>
27	Total Operating Revenue	<u>355147</u>
28	<u>Operating Expenses</u>	<u>162115</u>
29	Depreciation Expense (Composite Rate <u>3.96</u> )	<u>68207</u>
30	Amortization and Property Losses	<u>          </u>
31	Property Taxes	<u>9279</u>
32	Taxes Other Than Income Taxes	<u>5221</u>
33	Total Operating Revenue Deduction Before Taxes	<u>244822</u>
34	California Corp. Franchise Tax	<u>2609</u>
35	Federal Corporate Income Tax	<u>4908</u>
36	Total Operating Revenue Deduction After Taxes	<u>252339</u>
37	Net Operating Income (Loss) - California Water Operations	<u>102808</u>
38	Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	<u>11999</u>
39	Income Available for Fixed Charges	<u>          </u>
40	Interest Expense	<u>86440</u>
41	Net Income (Loss) Before Dividends	<u>28367</u>
42	Preferred Stock Dividends	<u>          </u>
43	Net Income (Loss) Available for Common Stock	<u>28367</u>

<b>OTHER DATA</b>		
44	Refunds of Advances for Construction	<u>1350</u>
45	Total Payroll Charged to Operating Expenses	<u>55758</u>
46	Purchased Water	<u>0</u>
47	Power & Signals	<u>45163</u>

<u>Active Service Connections</u>		(Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
48	Metered Service Connections				
49	Flat Rate Service Connections		876	879	878
50	Total Active Service Connections		876	879	878

**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:  
FULTON WATER COMPANY

2 Official mailing address:  
P.O. Box 1903 Tahoe City, CA ZIP 96145

3 Name and title of person to whom correspondence should be addressed:  
John A. Fulton, President Telephone: (530) 583-3644

4 Address where accounting records are maintained:  
515 Nightingale Road Tahoe City, CA 96145

5 Service Area: (Refer to district reports if applicable.)  
Cedar Flat - Placer County

6 Service Manager (if located in or near Service Area): (Refer to district reports if applicable.)  
 Name: Craig A. Fox  
 Address: 515 Nightingale Rd. Tahoe City, CA Telephone: (530) 583-3644

7 OWNERSHIP. Check and fill in appropriate line:

<input type="checkbox"/>	Individual (name of owner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input checked="" type="checkbox"/>	Corporation (corporate name)	<u>Fulton Water Company</u>
	Organized under laws of (state)	<u>California</u>

Principal Officers:

(Name)	<u>John A. Fulton</u>	(Title)	<u>President</u>
(Name)	<u>Craig A. Fox</u>	(Title)	<u>Vice President</u>
(Name)	<u>Mary D. Fox</u>	(Title)	<u>Secretary</u>
(Name)	<u>Claudia L. Fulton</u>	(Title)	<u>Treasurer</u>

8 Names of associated companies:  
 \_\_\_\_\_  
 \_\_\_\_\_

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

_____	Date:
<u>N/A</u>	Date:
_____	Date:
_____	Date:

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





**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		<b>CORPORATE CAPITAL AND SURPLUS</b>			
2	201	Common stock	9	44000	44000
3	204	Preferred stock	9		
4	211	Other paid-in capital	9	68080	68080
5	215	Retained earnings	10	305521	277153
6		Total corporate capital and retained earnings		417601	389233
7		<b>PROPRIETARY CAPITAL</b>			
8	218	Proprietary capital	10		
9	218.1	Proprietary drawings			
10		Total proprietary capital			
11		<b>LONG TERM DEBT</b>			
12	224	Long term debt	11	881559	914000
13	225	Advances from associated companies	12		
14		<b>CURRENT AND ACCRUED LIABILITIES</b>			
15	231	Accounts payable			15000
16	232	Short term notes payable			
17	233	Customer deposits Advance Water Bills		86781	94885
18	235	Payables to associated companies	12		
19	236	Accrued taxes		7373	
20	237	Accrued interest			
21	241	Other current liabilities	13		
22		Total current and accrued liabilities		94154	109885
23		<b>DEFERRED CREDITS</b>			
24	252	Advances for construction	13	16400	9250
25	253	Other credits	8		
26	255	Accumulated deferred investment tax credits	13		
27	282	Accumulated deferred income taxes - ACRS depreciation	13		
28	283	Accumulated deferred income taxes - other	13		
29		Total deferred credits		16400	9250
30		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
31	271	Contributions in aid of construction	14	9464	10014
32	272	Accumulated amortization of contributions			
33		Net contributions in aid of construction		9464	
34		Total liabilities and other credits		1419178	1432382

**SCHEDULE A-1  
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plt Additions During year (c)	Plt Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water plant in service	1682387	44815	6425	.	1720779
2	103	Water plant held for future use					
3	104	Water plant purchased or sold					
4	105	Construction work in progress - water plant	18840		XXXXXXXXXXXXX		
5	114	Water plant acquisition adjustments			XXXXXXXXXXXXX		
6		Total utility plant	1701228				1720779

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

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

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plt Additions During year (c)	Plt Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible plant					
3	303	Land	22598				22598
4		Total non-depreciable plant					
5		<b>DEPRECIABLE PLANT</b>					
6	304	Structures	179202	8004			187206
7	307	Wells	131443	18840			150283
8	317	Other water source plant					
9	311	Pumping equipment	121507	7015	2505		126017
10	320	Water treatment plant	133615	3438	3091		133962
11	330	Reservoirs, tanks and sandpipes	273901				273901
12	331	Water mains	687753	6278			694031
13	333	Services and meter installations	53872	100			53972
14	334	Meters	3911				3911
15	335	Hydrants	28780	1140			29920
16	339	Other equipment					
17	340	Office furniture and equipment	5254		829		4425
18	341	Transportation equipment	40551				40551
19		Total depreciable plant	1659790	44815	6425		1698179
20		Total water plant in service	1682388				1720779

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

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

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

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

Line No.	Name and Description of Property (a)	Book Value End of Year (b)
1		
2		
3		
4	NONE	
5		
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 108.1 SDWBA Loans (c)	Account 122 Non-utility Property (d)
1	Balance in reserves at beginning of year	392653		
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	66763		
4	(b) Charged to Account No 272	550		
5	(c) Charged to clearing accounts			
6	(d) Salvage recovered			
7	(e) All other credits (Footnote 2)			
8	Total Credits	459966		
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired	5314		
11	(b) Cost of removal			
12	(c) All other debits (Footnote 3)			
13	Total debits			
14	Balance in reserve at end of year	454652		
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE		3.96 %	
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	<input type="checkbox"/>		
31	(b) Liberalized	<input type="checkbox"/>		
32	(1) Sum of the years digits	<input type="checkbox"/>		
33	(2) Double declining balance	<input type="checkbox"/>		
34	(3) Other	<input 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)	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	29354	8709			38063
2	307	Wells	3786	7043			10829
3	317	Other water source plant					
4	311	Pumping equipment	34156	11181	2175		43162
5	320	Water treatment plant	15141	7802	2311		20632
6	330	Reservoirs, tanks and sandpipes	29691	8933			38624
7	331	Water mains	196798	17246			214044
8	333	Services and meter installations	33882	1362			35245
9	334	Meters	1409	262			1671
10	335	Hydrants	15181	682			15863
11	339	Other equipment					
12	340	Office furniture and equipment	4434	183	829		3789
13	341	Transportation equipment	28820	3910			32730
14		Total	392653	67313	5315		454652

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

Line No.	Item (a)	Amount (b)
1		
2	Dividend Receivable CoBank	4456
3		
4		
5		
6		
7		
8		
9		
10		



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

Line No.	Class of Stock (a)	Date of Issue (b)	Number of Shares Authorized by Articles of Incorporation (c)	Par or Stated Value (d)	Number of Shares Outstanding (e)	Amount Outstanding End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	COMMON	1961	20,000	10.00	4400	44000		
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	John A. Fulton	3650	None	
2	Craig & Mary Fox	750		
3				
4				
5				
6				
7	Total number of shares	4400	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	Stockholders Advances in prior years	68080
2		
3		
4	Total	68080



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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	277155
2	<b>CREDITS</b>	
3	Net income	28366
4	Prior period adjustments	
5	Other credits (detail)	
6	Total credits	305521
7		
8	<b>DEBITS</b>	
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	305521

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

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

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

Line No.	Class (a)	Name of Issue (b)	Date of Issue (c)	Date of Maturity (d)	Principal Amount Authorized (e)	Outstanding Per Balance Sheet (f)	Rate of Interest (g)	Interest Accrued During Year (h)	Sinking Fund (i)	Interest Paid During Year (j)
1	CoBank ACB		8-29-96	various	950,000	881,559	various			86,440
2										
3										
4										
5										
6										

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

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

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

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

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	XXXXXXXXXXXXXXXXXX	9250
2	Additions during year	XXXXXXXXXXXXXXXXXX	8500
3	Subtotal - Beginning balance plus additions during year	XXXXXXXXXXXXXXXXXX	17750
4	Charges during year:	XXXXXXXXXXXXXXXXXX	
5	Refunds	XXXXXXXXXXXXXXXXXX	
6	Percentage of revenue basis	1350	XXXXXXXXXXXXXXXXXX
7	Proportionate cost basis		XXXXXXXXXXXXXXXXXX
8	Present worth basis		XXXXXXXXXXXXXXXXXX
9	Total refunds	1350	XXXXXXXXXXXXXXXXXX
10	Transfers to Acct. 271, Contributions in aid of Construction	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
11	Due to expiration of contracts		XXXXXXXXXXXXXXXXXX
12	Due to present worth discount		XXXXXXXXXXXXXXXXXX
13	Total transfers to Acct. 271		XXXXXXXXXXXXXXXXXX
14	Securities Exchanged for Contracts (Enter detail below)		
15	Subtotal - charges during year	XXXXXXXXXXXXXXXXXX	1350
16	Balance end of year	XXXXXXXXXXXXXXXXXX	16400

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

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

**SCHEDULE A-17**

**Account No. 271 - Contributions in Aid of Construction**

**Instructions for Preparation of Schedule of Contributions in Aid of Construction**

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

Line No.	Item (e)	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 (e)	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 (f)
			Depreciable (c)	Non-Depreciable (d)		
1	Balance beginning of year	10014	10014			
2	Add: Credits to account during year					
3	Contributions received during year					
4	Other credits*					
5	Total credits					
6	Deduct: Debits to Account during year					
7	Depreciation charges for year	550	550			
8	Nondepreciable donated property retired					
9	Other debits*					
10	Total debits					
11	Balance end of year	9464	9464			

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



**SCHEDULE B-1**  
**Account No. 400 - Operating Revenues**

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
1		<b>WATER SERVICE REVENUES</b>			
2	460	Unmetered water revenue			
3		460.1 Single - family residential	353875	317464	36411
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	353875	317464	36411
9	462	Fire protection revenue			
10		462.1 Public fire protection	1272	1243	29
11		462.2 Private fire protection			
12		Sub-total	1272	1243	29
13	465	Irrigation revenue			
14	470	Metered water revenue			
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			
21		Total water service revenues	355147	318707	36440
22	480	Other water revenue			
23		Total operating revenues	355147	318707	36440

**SCHEDULE B-2**  
**Account No. 401 - Operating Expenses**

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
1		<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
2		<b>VOLUME RELATED EXPENSES</b>			
3	610	Purchased water			
4	615	Power & Signals	45163	42771	2392
5	616	Other volume related expenses Treatment	7713	9115	(1402)
6		Total volume related expenses	52876	51886	990
7		<b>NON-VOLUME RELATED EXPENSES</b>			
8	630	Employee labor	15158	23050	(7892)
9	640	Materials	23686	33000	(9314)
10	650	Contract work			
11	680	Transportation expenses	2751	4709	(1958)
12	684	Other plant maintenance expenses			
13		Total non-volume related expenses			
14		Total plant operation and maintenance exp.	41595	60759	(19164)
15		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
16	670	Office salaries	3600	3600	
17	671	Management salaries	37000	36000	1000
18	674	Employee pensions and benefits	9350	6872	2478
19	678	Uncollectible accounts expense			
20	678	Office services and rentals	4000	3600	400
21	681	Office supplies and expenses	2246	3150	(904)
22	682	Professional services	3500	3850	(350)
23	684	Insurance	4400	4677	(277)
24	688	Regulatory commission expense	22	1800	(1778)
25	689	General expenses Dues-Promotion-Travel	3525	1604	1921
26		Total administrative and general expenses	67643	65153	2490
27	800	Expenses capitalized			
28		Net administrative and general expense	67643	65153	2490
29		Total operating expenses	162114	177798	(15684)



**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	9279	9279	
2	State corporate franchise tax	2609	2609	
3	State unemployment insurance tax	715	715	
4	Other state and local taxes	32	32	
5	Federal unemployment insurance tax	197	197	
6	Federal insurance contributions act	4277	4279	
7	Other federal taxes			
8	Federal income taxes	4908	4908	
9				
10				
11	Totals	22017	22017	

**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	28367
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income) CA state Fran Tax	-800
4	Federal Income Tax	5467
5	State Franchise Tax 2000	2609
6	Non-Deductible Dues	1444
7	Additional Book Loss on Abandoned Equipment	684
8	IRS Refund	-559
9	Depreciation	763
10	Federal tax net income	36449
11	Computation of tax:	
12	15% of 36449	5467
13		
14		
15		
16		
17		

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

Line No.	Description (a)	Revenues Acct. 421 (b)	Expenses Acct. 426 (c)
1	Interest from Cash Reserves	5633	
2	CoBank ACB Patronage Dividend	6366	
3			
4			
5	Total	11999	

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

Line No.	Description (a)	Amount (b)
1		
2	CoBank ACB	86440
3		
4		
5		
6		
7		
8		
9		
10	Total	86440

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

Line No.	Acct. No.	Account (a)	Number at End of Year (b)	Salaries Charged to Expense (c)	Salaries Charged to Plant Accounts (d)	Total Salaries and Wages Paid (e)
1	630	Employee Labor	2	15158		
2	670	Office salaries	1	3600		
3	671	Management salaries	1	37000		
4						
5						
6		Total	4	55758		

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

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

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

Line No.	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership, or person covering supervision and/or management of any department of the respondent's affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.	
1	1. Did the respondent have a contract or other agreement with any organization or person covering supervision	
2	end/or management of its own affairs during the year? Answer: (Yes or No)	
3	(If the answer is in the affirmative, make appropriate replies to the following questions)*	
4	2. Name of each organization or person that was a party to such a contract or agreement.	
5		
6	3. Date of original contract or agreement.	
7	4. Date of each supplement or agreement.	
8	5. Amount of compensation paid during the year for supervision or management . . . . \$	
9	6. To whom paid	
10	7. Nature of payment (salary, traveling expenses, etc.).	
11	8. Amounts paid for each class of service.	
12	NONE	
13	9. Basis for determination of such amounts	
14		
15	10. Distribution of payments: <span style="float: right;">Amount</span>	
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 end/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								Million Gallons	
2	Lake Tahoe								
3			various	1.65	1.65	1.65	0	69.4	
4									
5									
WELLS						Pumping Capacity G, P. M. (Unit) 2	Annual Quantities Pumped ..... (Unit) 2	Remarks	
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	1 Depth to Water				
6	4417 North Ridge		1	12"	180	200		85.7	
7									
8	Links 5303 N. Lake		2	8"	100	100		3.4	
9									
10									
TUNNELS AND SPRINGS				FLOW IN ..... (Unit) 2			Annual Quantities Pumped ..... (Unit) 2	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum				
11									
12	N								
13	O								
14	E								
15									
<b>Purchased Water for Resale</b>				NONE					
16	Purchased from								
17	Annual Quantities purchased			(Unit chosen) 1					
18									
19									
<p>* State ditch pipeline reservoir, etc., with name, if any.</p> <p>1 Average depth to water surface below ground surface</p> <p>2 The quantity unit in established use for experiencing water stored and used in large amounts is the acre foot, which equals 43,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second. In gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.</p>									

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

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood	2	25000	
11	Metal	5	215000	
12	Concrete Fiberglass	2	40000	
13	Totals		280000	

**SCHEDULE D-3**  
**Description of Transmission and Distribution Facilities**

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

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

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

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

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

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

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

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron									
12	Cast iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw	1400	11470	18700			750			
17	Screw or welded casing									
18	Cement - asbestos						980		3710	
19	Welded steel						10050		4730	
20	Wood									
21	Other (specify) P. V. C.			100			700		12046	
22	Totals	1400	11470	18800			12480		20486	

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

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
23	Cast Iron									
24	Cast iron (cement lined)									
25	Concrete									
26	Copper									
27	Riveted steel									
28	Standard screw									32320
29	Screw or welded casing									4690
30	Cement - asbestos									14780
31	Welded steel									
32	Wood									
33	Other (specify) P. V. C.									12846
34	Totals									64636

**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			876	879
Commercial and Multi-residential				
Large water users				
Public authorities				
Irrigation				
Other (specify)				
Subtotal			876	879
Private fire connections				
Public fire hydrants			52	53
Total			928	932

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

Size	Meters	Services
3/8 x 3/4 - in		XXXXXXXXXXXXXX
3/4 - in		866
1 - in		8
1 1/2 - in		5
- in		
- in		
- in		
- in		
Other		
Total		879

**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 . . . . .	N/A
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 . . . . .	_____
2. More than 10, but less than 15 years . . . . .	_____
3. More than 15 years . . . . .	_____

**SCHEDULE D-7 NONE**

Water delivered to Metered Customers by Months and Years in (Unit Chosen):

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								

  

Classification of Service	During Current Year						Subtotal	Total Prior Year
	August	September	October	November	December	Total		
Single-family residential								
Commercial and Multi-residential								
Large water users								
Public authorities								
Irrigation								
Other (specify)								
Total								

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

Total acres irrigated \_\_\_\_\_ Total population served 2900



## INDEX

	PAGE		PAGE
Advances from associated companies -----	12	Organization and control -----	1
Advances for construction -----	13	Other assets -----	7
Assets -----	2	Other income -----	15
Balance sheet -----	2-3	Other paid in capital -----	9
Capital stock -----	9	Payables to associated companies -----	12
Contributions in aid of construction -----	14	Population served -----	23
Depreciation and amortization reserves -----	6	Proprietary capital -----	10
Declaration -----	24	Purchased water for resale -----	21
Deferred taxes -----	13	Retained earnings -----	10
Dividends appropriations -----	10	Service connections -----	23
Employees and their compensation -----	18	Sources of supply and water developed --	21
Engineering and management fees -----	20	Status with Board of Health -----	24
Income statement -----	15	Stockholders -----	9
Liabilities -----	3	Storage facilities -----	21
Loans to officers, directors, or shareholders --	20	Taxes -----	18
Long term debt -----	4	Transmission and distribution facilities --	22
Management compensation -----	14	Unamortized debt discount and expense -	8
Meters and services -----	23	Unamortized premium on debt -----	8
Non-utility property -----	5	Utility plant -----	4
Officers -----	1	Water delivered to metered customers ---	23
Operating expenses -----	17	Water plant in service -----	4
Operating revenues -----	15	Water plant held for future use -----	5