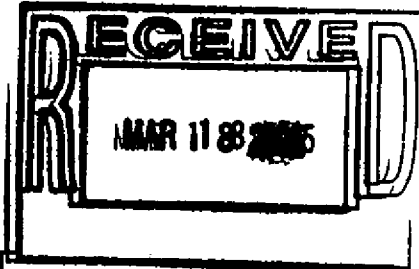


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Received \_\_\_\_\_  
Examined \_\_\_\_\_

CLASS B and C  
WATER UTILITIES

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



2004  
ANNUAL REPORT  
OF

FULTON WATER COMPANY

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

PO BOX 1903

TAHOE CITY, CA. 96145

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 2004

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2005  
(FILE TWO COPIES IF THREE RECEIVED)

## INSTRUCTIONS

1. One completed copy of this report (two copies if three received) must be filed NOT LATER THAN MARCH 31, following the year covered by the report, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION**  
**WATER DIVISION**  
**ATTN: SEANEEN M WILSON**  
**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  
2004

NAME OF UTILITY Fulton Water Company PHONE 583-3644 (530)

PERSON RESPONSIBLE FOR THIS REPORT John A. Fulton  
(Prepared from Information in the 2004 Annual Report)

	1/1/ <u>04</u>	12/31/ <u>04</u>	Average
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	<u>22598</u>	<u>22598</u>	<u>22598</u>
2 Land and Land Rights	<u>22598</u>	<u>22598</u>	<u>22598</u>
3 Depreciable Plant	<u>1806719</u>	<u>1829397</u>	<u>1818058</u>
4 Gross Plant in Service	<u>1829317</u>	<u>1851995</u>	<u>1840656</u>
5 Less: Accumulated Depreciation	<u>641388</u>	<u>707808</u>	<u>674598</u>
6 Net Water Plant in Service	<u>1187929</u>	<u>1144187</u>	<u>1166058</u>
7 Water Plant Held for Future Use			
8 Construction Work in Progress			
9 Materials and Supplies			
10 Less: Advances for Construction	<u>( 8100 )</u>	<u>( 4900 )</u>	<u>( 6500 )</u>
11 Less: Contribution in Aid of Construction	<u>( 8093 )</u>	<u>( 7713 )</u>	<u>( 7903 )</u>
12 Less: Accumulated Deferred Income and Investment Tax Credits	<u>( )</u>	<u>( )</u>	<u>( )</u>
13 Net Plant Investment	11 <u>1171736</u>	<u>1131574</u>	<u>1151655</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>425941</u>	<u>476288</u>	<u>4511145</u>
18 Common Stock and Equity (Lines 14 through 17)	<u>538021</u>	<u>588368</u>	<u>5631945</u>
19 Preferred Stock			
20 Long-Term Debt	<u>574994</u>	<u>500298</u>	<u>537646</u>
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	<u>1113015</u>	<u>1088666</u>	<u>11008405</u>

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES  
2004

NAME OF UTILITY Fulton Water PHONE 530-583-3644

	Annual Amount
<b>INCOME STATEMENT</b>	
23 Unmetered Water Revenue	387098
24 Fire Protection Revenue	<u>1272</u>
25 Irrigation Revenue	<u>          </u>
26 Metered Water Revenue	<u>          </u>
27 Total Operating Revenue	388370
28 <u>Operating Expenses</u>	<u>211799</u>
29 Depreciation Expense (Composite Rate <u>2.75</u> )	66040
30 Amortization and Property Losses	<u>334</u>
31 Property Taxes	<u>8863</u>
32 Taxes Other Than Income Taxes	<u>6298</u>
33 Total Operating Revenue Deduction Before Taxes	<u>293334</u>
34 California Corp. Franchise Tax	<u>4381</u>
35 Federal Corporate Income Tax	<u>6482</u>
36 Total Operating Revenue Deduction After Taxes	<u>          </u>
37 Net Operating Income (Loss) - California Water Operations	84173
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	<u>5379</u>
39 Income Available for Fixed Charges	<u>89552</u>
40 Interest Expense	<u>50347</u>
41 Net Income (Loss) Before Dividends	<u>          </u>
42 Preferred Stock Dividends	<u>          </u>
43 Net Income (Loss) Available for Common Stock	<u>50347</u>
<b>OTHER DATA</b>	
44 Refunds of Advances for Construction	<u>3200</u>
45 Total Payroll Charged to Operating Expenses	<u>70028</u>
46 Purchased Water	<u>0</u>
47 Power	<u>64058</u>

<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections				
49 Flat Rate Service Connections		887	899	893
50 Total Active Service Connections		887	899	893

**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:

NONE

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: \_\_\_\_\_

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

NONE

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		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
5		<b>DEPRECIABLE PLANT</b>					
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: PO Box 1903  
Tahoe City, Ca. ZIP 96145
- 3 Name and title of person to whom correspondence should be addressed: John A. Fulton, Pres  
Telephone: 530-583-3644
- 4 Address where accounting records are maintained:  
515 Nightingale Rd, Tahoe City, Ca. 96145
- 5 Service Area: (Refer to district reports if applicable.) Craig Fox, RR, Box 1709  
Carnelian Bay, Ca 96140
- 6 Service Manager (if located in or near Service Area): (Refer to district reports if applicable.)  
Name: Craig Fox  
Address: PO Box 1709, Carnelian Bay, Ca 96140 Telephone: 530-581-4233

7 OWNERSHIP. Check and fill in appropriate line:

- Individual (name of owner) \_\_\_\_\_
- Partnership (name of partner) \_\_\_\_\_
- Partnership (name of partner) \_\_\_\_\_
- Partnership (name of partner) \_\_\_\_\_
- Corporation (corporate name) Fulton Water Company  
Organized under laws of (state) California

Principal Officers:

(Name)	(Title)
<u>John A. Fulton</u>	<u>Pres</u>
<u>Craig A. Fox</u>	<u>Vice Pres</u>
<u>Mary D. Fox</u>	<u>Sec</u>
<u>Claudia Fulton</u>	<u>Treas</u>

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:

Date:

Date:

NONE

Date:

Date:

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

Craig Fox, Grade

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

Craig Fox, Grade T2, # 14606





**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			
3	204	Preferred stock	9	44000	44000
4	211	Other paid-in capital	9		
5	215	Retained earnings	9	68080	68080
6		Total corporate capital and retained earnings	10	476288	425941
				588368	538021
7		<b>PROPRIETARY CAPITAL</b>			
8	218	Proprietary capital			
9	218.1	Proprietary drawings	10		
10		Total proprietary capital			
11		<b>LONG TERM DEBT</b>			
12	224	Long term debt			
13	225	Advances from associated companies	11 12	500298	574994
14		<b>CURRENT AND ACCRUED LIABILITIES</b>			
15	231	Accounts payable			
16	232	Short term notes payable			
17	233	Customer deposits			
18	235	Payables to associated companies			
19	236	Accrued taxes	12	97970	119387
20	237	Accrued interest			
21	241	Other current liabilities			
22		Total current and accrued liabilities	13	8654	
				106624	119387
23		<b>DEFERRED CREDITS</b>			
24	252	Advances for construction			
25	253	Other credits	13	4900	8100
26	255	Accumulated deferred investment tax credits	8		
27	282	Accumulated deferred income taxes - ACRS depreciation	13		
28	283	Accumulated deferred income taxes - other	13		
29		Total deferred credits		4900	8100
30		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
31	271	Contributions in aid of construction			
32	272	Accumulated amortization of contributions	14	7713	8093
33		Net contributions in aid of construction		7713	8093
34		Total liabilities and other credits		1207903	1248595

**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	1829316	22679			1851995
2	103	Water plant held for future use					
3	104	Water plant purchased or sold					
4	105	Construction work in progress - water plant			XXXXXXXXXXXX		
5	114	Water plant acquisition adjustments			XXXXXXXXXXXX		
6		Total utility plant	1829316				1851995

\* 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					22598
5		<b>DEPRECIABLE PLANT</b>					
6	304	Structures	187206				187206
7	307	Wells	150283				150283
8	317	Other water source plant					
9	311	Pumping equipment	132111	6427			138538
10	320	Water treatment plant	186682				186682
11	330	Reservoirs, tanks and sandpipes	273901				273901
12	331	Water mains	744796	14416			759212
13	333	Services and meter installations	53972	1835			55807
14	334	Meters	3911				3911
15	335	Hydrants	29921				29921
16	339	Other equipment					
17	340	Office furniture and equipment	3384	1			3383
18	341	Transportation equipment	40552				40552
19		Total depreciable plant	1806719				
20		Total water plant in service	1829316	22679			1851995

\* 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				
5				
6	NONE			
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		
5		
6	NONE	
7		
8		
9		
10	Total	

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

Line No.	Item (a)	Account 106 Water Plant (b)	Account 106.1 SDWBA Loans (c)	Account 122 Non-utility Property (d)
1	Balance in reserves at beginning of year	641388		
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	66040		
4	(b) Charged to Account No 272	380		
5	(c) Charged to clearing accounts			
6	(d) Salvage recovered			
7	(e) All other credits (Footnote 2)			
8	Total Credits	66420		
9	Deduct: Debits to reserves during year		none	none
10	(a) Book cost of property retired			
11	(b) Cost of removal			
12	(c) All other debits (Footnote 3)			
13	Total debits			
14	Balance in reserve at end of year	707808		
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE 2.75 %			
16				
17	(2) EXPLANATION OF ALL OTHER CREDITS:			
18				
19				
20				
21				
22				
23	(3) EXPLANATION OF ALL OTHER DEBITS:			
24				
25				
26				
27				
28				
29	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION			
30	(a) Straight line	( )		
31	(b) Liberalized	( )		
32	(1) Sum of the years digits	( )		
33	(2) Double declining balance	( )		
34	(3) Other	( )		
35	(c) Both straight line and liberalized	( )		

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

Line No.	Acct No.	Depreciable Plant (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserve During Year Excl. Cost of Removal (d)	Salvage and Cost of Removal Net (Dr.) or (Cr.) (e)	Balance End of Year (f)
1	304	Structures	58594	5883			64477
2	307	Wells	33371	7514			40885
3	317	Other water source plant					
4	311	Pumping equipment	74658	10966			85624
5	320	Water treatment plant	43409	15087			58496
6	330	Reservoirs, tanks and sandpipes	65423	8933			74356
7	331	Water mains	263382	16117			279499
8	333	Services and meter installations	38292	961			39253
9	334	Meters	2457	262			2719
10	335	Hydrants	17954	697			18651
11	339	Other equipment					
12	340	Office furniture and equipment	3296	0			3296
13	341	Transportation equipment	40552	0			40552
14		Total	641387	66420			707808

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

Line No.	Item (a)	Amount (b)
1	Patronage Dividend Recievable - CoBank	22986
2	Investment CoBank	3482
3		
4		
5		
6		
7		
8		
9		
10		

**SCHEDULE A-5**

**Accounts Nos. 180 and 253 - Unamortized debt discount and expense and unamortized premium on debt**

- 1 Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium on Debt, particulars of discount and expense or premium applicable to each class and series of long-term debt.
- 2 Show premium amounts in red or by enclosure in parentheses.
- 3 In column (b) show the principal amount of bonds or other long-term debt originally issued.
- 4 In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
- 5 Furnish particulars regarding the treatment of unamortized debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year.
- 6 Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.

Line No.	Designation of long-term debt (a)	Principal amount of securities to which discount and expense, or premium minus expense, relates (b)	Total discount and expense or net premium (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
				From -- (d)	To -- (e)				
1									
2									
3									
4									
5									
6									
7									
8		NONE			NONE				
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									

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

Line No.	Class of Stock (a)	Date of Issue (b)	Number of Shares Authorized by Articles of Incorporation (c)	Par or Stated Value (d)	Number of Shares Outstanding (e)	Amount Outstanding End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common	1961	20,000		4400	4400		
2								
3								
4								
5								
6							Total	

**SCHEDULE A-7**  
**Record of Stockholders at End of Year**

Line No.	COMMON STOCK	Number of Shares (b)	PREFERRED STOCK	Number of Shares (d)
	Name (a)		Name (c)	
1	John A. Fulton	3200		
2	Craig A. Fox and Mary D. Fox	1200		
3				
4				
5			NONE	
6				
7	Total number of shares		Total number of shares	

**SCHEDULE A-8**  
**Account No. 211 - Other Paid in Capital (Corporations only)**

Line No.	Type of Paid in Capital (a)	Balance End of Year (b)
1	Stockholders Advances in Previous Years 1960's	68080
2		
3		
4	Total	



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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	425941
2	<b>CREDITS</b>	
3	Net income	50347
4	Prior period adjustments	
5	Other credits (detail)	
6	Total credits	
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	476288

**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 <span style="float: right;">NONE</span>	
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		8/29/96	varies	950,000	500,298	var	39,205		39,205
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					
3	NONE				
4	Totals				

**Schedule A-13**  
**Account No. 235 - Payables to Associated Companies**

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

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

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

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	XXXXXXXXXXXXXXXXXX	8100
2	Additions during year	XXXXXXXXXXXXXXXXXX	
3	Subtotal - Beginning balance plus additions during year	XXXXXXXXXXXXXXXXXX	
4	Charges during year:	XXXXXXXXXXXXXXXXXX	
5	Refunds	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
6	Percentage of revenue basis	3200	XXXXXXXXXXXXXXXXXX
7	Proportionate cost basis		XXXXXXXXXXXXXXXXXX
8	Present worth basis		XXXXXXXXXXXXXXXXXX
9	Total refunds	3200	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)		XXXXXXXXXXXXXXXXXX
15	Subtotal - charges during year		
16	Balance end of year	XXXXXXXXXXXXXXXXXX	4900

**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	NONE			
4				
5	Totals			

**SCHEDULE A-17**

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

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

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

Line No.	Item (a)	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 (e)	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 (f)
			Depreciable (c)	Non-Depreciable (d)		
1	Balance beginning of year	8042	8042			
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	329	329			
8	Nondepreciable donated property retired					
9	Other debits*					
10	Total debits					
11	Balance end of year	7713	7713			

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



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

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceeding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
1		<b>WATER SERVICE REVENUES</b>			
2	460	Unmetered water revenue			
3		460.1 Single - family residential	387098	374462	12636
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	387098	374462	12636
9	462	Fire protection revenue			
10		462.1 Public fire protection	1272	1272	0
11		462.2 Private fire protection			
12		Sub-total	1272	1272	0
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	388370	375734	12636
22	480	Other water revenue			
23		Total operating revenues	388370	37534	12636

**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	64058	55440	8618
5	616	Other volume related expenses <i>treatment</i>	11488	9280	2208
6		Total volume related expenses	75546	64720	10826
7		<b>NON-VOLUME RELATED EXPENSES</b>			
8	630	Employee labor	22028	25632	(3604)
9	640	Materials	28202	30716	(2514)
10	650	Contract work			
11	660	Transportation expenses	1140	1422	(282)
12	664	Other plant maintenance expenses			
13		Total non-volume related expenses			
14		Total plant operation and maintenance exp.	51370	57790	(6420)
15		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
16	670	Office salaries	6000	4400	2200
17	671	Management salaries	42000	42000	0
18	674	Employee pensions and benefits	14096	14547	(451)
19	676	Uncollectible accounts expense			
20	678	Office services and rentals	4800	4800	0
21	681	Office supplies and expenses	4152	4357	(205)
22	682	Professional services	4968	3100	1868
23	684	Insurance	8017	10605	(2588)
24	688	Regulatory commission expense			
25	689	General expenses	850	3124	(2274)
26		Total administrative and general expenses	84883	86938	(2055)
27	800	Expenses capitalized			
28		Net administrative and general expense	84883	86938	(2055)
29		Total operating expenses	211799	209448	2351



**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	8863	8863	
2	State corporate franchise tax	4381	4381	
3	State unemployment insurance tax	856	856	
4	Other state and local taxes			
5	Federal unemployment insurance tax	109	109	
6	Federal insurance contributions act	5357	5357	
7	Other federal taxes			
8	Federal income taxes	6482	6482	
9				
10				
11	Totals	26048	26048	

**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	50347
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4		
5	Depreciation Differential	16449
6	State Franchise Tax 2003	1551
7	State Franchise Tax 2004	4381
8		
9		
10	Federal tax net income	6482
11	Computation of tax:	43210
12		
13		
14	15% of 43210	6482
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	CoBank Patronage Dividend	1614	
2			
3			
4			
5	Total		

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

Line No.	Description (a)	Amount (b)
1	CoBank ACB	39205
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	

**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	part time	22028		22028
2	670	Office salaries	1	6000		6000
3	671	Management salaries	1	42000		42000
4						
5						
6		Total	3	70028		70028

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

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

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

Line No.	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership, or person covering supervision and/or management of any department of the respondent's affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.	
1	1. Did the respondent have a contract or other agreement with any organization or person covering supervision	
2	and/or management of its own affairs during the year? Answer: (Yes or No)	
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:	Amount
16	(a) Charged to operating expenses	\$
17	(b) Charged to capital amounts	\$
18	(c) Charged to other account	\$
19	Total	\$
20	11. Distribution of charges to operating expenses by primary accounts	
21	Number and Title of Account	Amount
22		\$
23		\$
24		\$
25	Total	\$
26	12. What relationship, if any, exists between respondent and supervisory and/or managing concerns?	
27		
* File with this report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished, in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.		



**SCHEDULE D-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 NONE								
3	Lined conduit								
4									
5	Totals								

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

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

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								
7	Flume								
8	Lines conduit								
9	NONE								
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	18300			750			
17	Screw or welded casing									
18	Cement - asbestos						980		3710	
19	Welded steel						9250		4730	
20	Wood									
21	Other (specify) pvc						800		12946	
22	Totals	1400	11470	18300			11780		21386	

**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								31920
29	Screw or welded casing								
30	Cement - asbestos								4690
31	Welded steel								14780
32	Wood								
33	Other (specify) PVC								13746
34	Totals								65136

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

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Single family residential			887	899
Commercial and Multi-residential				
Large water users				
Public authorities				
Irrigation				
Other (specify)				
Subtotal				
Private fire connections				
Public fire hydrants			54	54
Total			941	953

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

Size	Meters	Services
5/8 x 3/4 - in		XXXXXXXXXXXXXX
3/4 - in		
1 - in		
- in	NONE	
- in		
- in		
- in		
- in		
Other		
Total		

**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  
Water delivered to Metered Customers by Months and Years in NONE (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	Total Prior Year
	August	September	October	November	December				
Single-family residential									
Commercial and Multi-residential									
Large water users									
Public authorities									
Irrigation									
Other (specify)									
Total									

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

Total acres irrigated \_\_\_\_\_

Total population served \_\_\_\_\_



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