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Examined \_\_\_\_\_

**CLASS D  
WATER UTILITIES**

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

**2002  
ANNUAL REPORT  
OF**

**HAT CREEK WATER COMPANY**

43000 Mountain House Road

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

Old Station, CA 96071

(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)

# CLASS D WATER UTILITIES

(HAVING LESS THAN 500 SERVICE CONNECTIONS)

HAT CREEK WATER COMPANY

(Name under which corporation, partnership or individual is doing business)

43000 Mountain House Road, Old Station, CA 96071

(Official mailing address)

Rim Rock Ranch, Old Station, Shasta County, California 96071

(Service area-town and county)

## GENERAL INFORMATION

RETURN ORIGINAL  
TO COMMISSION  
NO PHOTOCOPIES

- 1 If a corporation show:  
 (A) Date of organization n/a incorporated in the State of \_\_\_\_\_  
 (B) Names, titles and addresses of principal officers:
  
- 2 If unincorporated give the name and address of owner or of each partner:  

John F. Parrish  
43000 Mountain House Road, Old Station
- 3 Name and telephone number of:  
 (A) One person listed above to receive correspondence:  
 (B) Person responsible for operations and services: John F. Parrish 530 335-7548
- 4 Were any contracts or agreements in effect with any organization or person covering service, supervision and/or management of your business affairs during the year? (Yes or No)  
 If so, what was the nature and the amount of each payment made under the agreement, to whom were payments made, and to what account was each payment charged?
- 5 State the names of associated companies or persons which, directly or indirectly, or through one or more intermediaries, control, or are controlled by, or are under common control with respondent:

### PUBLIC HEALTH STATUS

- 6 Has state or local health department inspection been made during the year?
- 7 Are routine laboratory tests of water being made?
- 8 Has state health department water supply permit been obtained? (Indicate date)
- 9 If no permit has been obtained, state whether application has been made and when.
- 10 Show expiration date if state permit is temporary.

Yes	No	Latest Date
<input type="checkbox"/>	<input checked="" type="checkbox"/>	6/15/01
<input checked="" type="checkbox"/>	<input type="checkbox"/>	monthly
<input type="checkbox"/>	<input type="checkbox"/>	n/a
<input type="checkbox"/>	<input type="checkbox"/>	n/a
<input type="checkbox"/>	<input type="checkbox"/>	n/a

**SPECIAL INSTRUCTIONS (over)**

## **SPECIAL INSTRUCTIONS**

- 1 Beginning of year balances must agree with end of year balances shown in report for previous year.  
Attach a supplementary statement to explain any differences.
- 2 Attach a supplementary statement to explain adjustments in Schedule B - Water Plant in Service.
- 3 Complete all schedules, using the words "None" or "Not applicable" if appropriate.
- 4 Report must be prepared legibly in ink or by typewriter.

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES  
2002

NAME OF UTILITY Hat Creek Water Company PHONE (530) 335-7548

PERSON RESPONSIBLE FOR THIS REPORT John Parrish  
(Prepared from Information in the 2001 Annual Report) 515-7548

	1/1/02	12/31/02	Average
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	250	250	250
2 Land and Land Rights			
3 Depreciable Plant	47827	47827	47827
4 Gross Plant in Service	47827	47827	47827
5 Less: Accumulated Depreciation	35564	37477	36521
6 Net Water Plant in Service			
7 Water Plant Held for Future Use			
8 Construction Work in Progress			
9 Materials and Supplies	130	130	130
10 Less: Advances for Construction	( )	( )	( )
11 Less: Contribution in Aid of Construction	( )	( )	( )
12 Less: Accumulated Deferred Income and Investment Tax Credits	( )	( )	( )
13 Net Plant Investment	12643	10730	11686

<b>CAPITALIZATION</b> n/a			
14 Common Stock			
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital			
17 Retained Earnings			
18 Common Stock and Equity (Lines 14 through 17)			
19 Preferred Stock			
20 Long-Term Debt			
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)			

(Revised 2/01)

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

20 02  
(continued)

NAME OF UTILITY Hat Creek Water Company PHONE (530) 335-7548  
515-7548

**INCOME STATEMENT**

	Annual Amount
23 Unmetered Water Revenue	<u>n/a</u>
24 Fire Protection Revenue	<u>n/a</u>
25 Irrigation Revenue	<u>n/a</u>
26 Metered Water Revenue	<u>n/a</u>
27 Total Operating Revenue	<u>n/a</u>
28 <u>Operating Expenses</u>	<u>n/a</u>
29 Depreciation Expense (Composite Rate _____)	<u>n/a</u>
30 Amortization and Property Losses	<u>n/a</u>
31 Property Taxes	<u>n/a</u>
32 Taxes Other Than Income Taxes	<u>n/a</u>
33 Total Operating Revenue Deduction Before Taxes	<u>n/a</u>
34 California Corp. Franchise Tax	<u>n/a</u>
35 Federal Corporate Income Tax	<u>n/a</u>
36 Total Operating Revenue Deduction After Taxes	<u>n/a</u>
37 Net Operating Income (Loss) - California Water Operations	<u>n/a</u>
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	<u>n/a</u>
39 Income Available for Fixed Charges	<u>n/a</u>
40 Interest Expense	<u>n/a</u>
41 Net Income (Loss) Before Dividends	<u>n/a</u>
42 Preferred Stock Dividends	<u>n/a</u>
43 Net Income (Loss) Available for Common Stock	<u>n/a</u>

**OTHER DATA**

44 Refunds of Advances for Construction	<u>n/a</u>
45 Total Payroll Charged to Operating Expenses	<u>n/a</u>
46 Purchased Water	<u>n/a</u>
47 Power	<u>n/a</u>

	(Exc. Fire Protect.) _____	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		51	52	52
49 Flat Rate Service Connections		_____	_____	_____
50 Total Active Service Connections		_____	_____	_____

**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:        n/a

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, Account No. 101--Water Plant in Service which were funded using SDWBA funds: n/a

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits* or (Credits) (e)	Balance End of Year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible plant					
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					

**SCHEDULE A - BALANCE SHEET (DECEMBER 31, 20\_\_)**

Line	Acct.	Assets	Balance	Acct.	Equity and Liabilities	Balance
1	101	Water plant in service	48077	201	Common Stock (Corporations only)	
2	103	Water plant held for future use		211	Other paid-in capital (Corporations only)	
3	104	Water plant purchased or sold		215	Retained earnings	
4	105	Water plant construction work in progress		218	Proprietary capital	33479
5	108	Accumulated depreciation of water plant	37477	224	Long term debt	
6	114	Water plant acquisition adjustments			Current Liabilities	
7	124	Other investments		252	Advances for construction	
8	131	Cash	18254	253	Other deferred credits	
9	141	Accounts receivable - customers		255	Accumulated deferred investment tax credits	
10	142	Receivables from associated companies		282	Accumulated deferred income taxes - Acrs	
11	151	Materials and supplies			depreciation	
12	174	Other current assets	4625	283	Accumulated deferred income taxes - other	
13	180	Deferred charges		271	Contributions in aid of construction	
14				272	Accumulated amortization of contributions	
15		<b>Total Assets</b>	<b>33479</b>		<b>Total Equity and Liabilities</b>	<b>33479</b>

**SCHEDULE B - WATER PLANT IN SERVICE**

Line	Acct	Title of Account	Balance Beg of Year	Plt Additions During year	Plt Retirements During year	Other Debits or (Credits)	Balance End of year
16	301	Intangible plant	250				250
17	303	Land					
18	304	Structures	6329				6329
19	307	Wells	2450				2450
20	317	Other water source plant					
21	311	Pumping equipment	2285				2285
22	320	Water treatment plant	1807				1807
23	330	Reservoirs tanks and sandpipes	10885				10885
24	331	Water mains	10960				10960
25	333	Services and meter installations	1534				1534
26	334	Meters	4748				4748
27	335	Hydrants					
28	339	Other equipment	6829				6829
29	340	Office furniture and equipment					
30	341	Transportation equipment					
31		<b>Total water plant in service</b>	<b>48077</b>				<b>48077</b>

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

**SCHEDULE C - RESERVE FOR DEPRECIATION OF UTILITY PLANT**

Line	Item	Account 106 Water Plant	Account 106.1 SDWBA Loans	
32	Balance in reserves at beginning of year	35564		A. Method used to compute depreciation
33	Add: Credits to reserves during year			expense (Acct. 403) and rate. 4%
34	(a) Charged to Account No. 403	1913		straight line
35	(b) Charged to Account No. 272			
36	(c) Charged to clearing accounts			B. Amount of depreciation expense claimed
37	(d) Salvage recovered			or to be claimed on utility property in
38	(e) All other credits			your federal income tax return for the year
39	Total credits			covered by this report \$
40	Deduct: Debits to reserves during year			
41	(a) Book cost of property retired			
42	(b) Cost of removal			C. State method used to compute tax
43	(c) All other debits			depreciation.
44	Total debits			
45	Balance in reserve at end of year	37477		
46	(1) Explanation of all other credits			
47	(2) Explanation of all other debits			



**SCHEDULE D - CAPITAL STOCK OUTSTANDING (DECEMBER 31, 20\_\_)**

Line				
1	Common - (Shares	\$	par)	List persons owning more than 5% of outstanding stock and number of shares owned by each:
2	Preferred - (Shares	\$	par)	
3	Dividends - Common	Rate - \$		
4	- Preferred	Rate - \$		

**SCHEDULE E - LONG TERM DEBT**

	Class	Date of Issue	Date of Maturity	Principal Amount Authorized	Outstanding Per Balance Sheet	Rate of Interest	Interest Accrued During Year	Interest Paid During Year
5								
6								
7								
8	Totals							

**SCHEDULE F - INCOME STATEMENT**

9		Operating revenues	XXXXXXXXXX
10	460	Unmetered water revenue	295
11	462	Fire protection revenue	
12	465	Irrigation revenue	
13	470	Metered water revenue	15,993
14	480	Other water revenue	
15		Total Operating Revenue	16,288
16		Operating revenue deductions	XXXXXXXXXX
17		Operating expenses	XXXXXXXXXX
18	610	Purchased water	
19	615	Power	1,373
20	618	Other volume related expenses	
21	630	Employee labor	
22	640	Materials	636
23	650	Contract work	1,000
24	660	Transportation expenses	
25	664	Other plant maintenance expense	2,263
26	670	Office salaries	
27	671	Management salaries	3,000
28	674	Employee pensions and benefits	
29	676	Uncollectible accounts expense	
30	678	Office services and rentals	933
31	681	Office supplies and expense	
32	682	Professional services	3,586
33	684	Insurance	1,428
34	688	Regulatory commission expense	
35	689	General expenses	1,087
36		Total Operating Expenses	15,306
37	403	Depreciation expense	1,913
38	407	SDWBA loan amortization expense	
39	408	Taxes other than income taxes	979
40	409	State corporate income tax expense	
41	410	Federal corporate income tax expense	
42		Total Operating Revenue Deductions	2,892
43		Utility Operating Income	
44	421	Non-utility income	
45	426	Miscellaneous non-utility expense	
46	427	Interest expense	
47		Net Income	(1,910)

**SCHEDULE G - SOURCES OF SUPPLY AND WATER DEVELOPED WELLS**

Location	No.	Diam. Inch	Depth to water feet	Pumping capacity (g.p.m.)	Annual quantities pumped
n/a					

**OTHER**

Streams or springs location of diversion point	Flow in		(Unit) Diversions		Annual quantities diverted (Unit)
	Priority right		Max	Min	
	Claim	Capacity			
Purchased water (unit)					
Supplier:					Annual quantity

**SCHEDULE H - OPTIONAL WATER DELIVERED TO METERED CUSTOMERS**

(If figures are available) (specify unit)

Classification of service	Max. mo. Mo. of	Min. mo. Mo. of	Total for year
Residential & business			
Industrial			
Public authorities			
Irrigation			
Other (specify)			
Total			

**SCHEDULE I - EMPLOYEES AND THEIR COMPENSATION**

Line	Acct	Account	Number at end of year	Salaries Charged to Expense	Salaries Charged to Plant Accounts	Total Salaries and Wages Paid
48	630	Employee Labor	n/a			
49	670	Office salaries	n/a			
50	671	Management salaries				
51		Total				

**SCHEDULE J - ADVANCES FOR CONSTRUCTION**

Balance beginning of year	n/a
Additions during year	
Subtotal - Beginning balance plus additions during year	
Refunds	
Transfers to Acct. 271 - Contributions in Aid of Construction	
Balance end of year	

**SCHEDULE K - TOTAL METERS AND SERVICES (active and inactive)**

Size	Meters	Services
5/8 x 3/4-in	47	45
3/4-in 3"	1	1
1-in	5	4
-in 1 1/2"	1	1
-in 2"	1	1
<b>Total</b>	<b>55</b>	<b>52</b>

**SCHEDULE L - METER-TESTING DATA**

Number of meters tested during year	
1	Used, before repair... _____
2	Used, after repair ..... _____
3	Fast, requiring refund .. _____
Numbers of meters in service requiring test per General Order No. 103 .....	

**SCHEDULE M - SERVICE CONNECTIONS AT END OF YEAR**

Classification	Active			Inactive			Total connections	
	Metered	Flat	Total	Metered	Flat	Total	Metered	Flat
Residences	45			1			46	
<b>Business</b>	3			2			5	
Industrial								
Other (specify) <b>government</b>	4						4	
Subtotal								
Fire protection (Hydrants)								
<b>Total</b>	<b>52</b>			<b>3</b>			<b>55</b>	

NOTE: Total connections (metered plus flat) should agree with total services in Schedule K.

**SCHEDULE N - STORAGE FACILITIES**

**SCHEDULE O - FOOTAGES OF PIPE (EXCLUDING SERVICE PIPES)**

Description	No.	Combined capacity in gallons	Description	Footage				Totals
				2" and under	2 1/4 to 3 1/4	4"	Other sizes (specify)	
Concrete			Cast Iron					
Earth			Welded steel					
Wood			Standard screw					
Steel	1	5000	Cement-asbestos			3900		
Other			Plastic	2540	2500	1000		
			Other (specify)					
<b>Total</b>	<b>1</b>	<b>5000</b>	<b>Total</b>	<b>2540</b>	<b>2500</b>	<b>4900</b>		

**DECLARATION**

(BEFORE SIGNING PLEASE CHECK TO SEE THAT ALL SCHEDULES HAVE BEEN COMPLETED)

I, the undersigned (officer, partner or owner) of Hat Creek Water Company (Name of utility), under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period

From and including January 1, 2002, to and including December 31, 2002

Signed

*John F. Parnot*  
(OWNER)

Title

3-10-03

Date