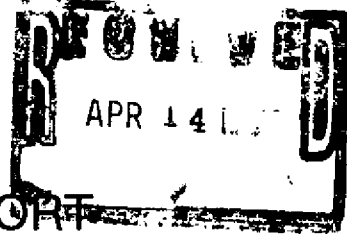


Received \_\_\_\_\_  
Examined \_\_\_\_\_

CLASS D  
WATER UTILITIES

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



2002  
ANNUAL REPORT  
OF

*Lewiston Valley Water Co., Inc.*

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

*P.O. Box 101*

*Lewiston, CA*

*96052-0101*

(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)

## 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.

**Summary of Earnings  
Test Year 2002**

Account Number	Operating Revenue	
470	Metered	15,596.01
460	Unmetered	9,693.17
465	Irrigation	
462-480	Private Fire Protection	
	<b>Total Revenue</b>	<b>25,289.18</b>
	<b>Operating Expenses</b>	<b>0</b>
610	Purchased Water	0
615	Purchased Power	2,417.91
	Pump Taxes	0
	Purchased Chemicals	1,129.06
618	Other Vol. Related exp.	0
630	Employee Labor	3,122.35
640	Materials	611.85
650	Contract Work	0
	Water Testing (vol. related)	
660	Transportation Expense	0
664	Other Plant Maintenance	0
670	Office Salaries	0
671	Management Salaries	0
674	Employee Pensions and Benefits	0
676	Uncollectables	260.07
678	Office Service and Rentals	3,510.00
681	Office Supplies and Expense	1,176.26
682	Professional Services	0
684	Insurance	1,461.95
688	Regulatory Expense	0
689	General Expense	0
	<b>Subtotal</b>	<b>13,689.45</b>
403	Depreciation Expense	3,384.66
	Ad Valorem Taxes <i>prod tax in 408</i>	
	Payroll taxes <i>inc. 10500</i>	
408	Taxes other than income	15,521.27
409	State Income Tax	1620.41
410	Federal Income Tax	1,439.45
	<b>Total Deductions</b>	<b>21,686.22</b>
	<b>Net Revenue</b>	<b>3,602.96</b>
	<b>Rate Base</b>	
	Average Plant	84,251
	Average Depreciation Reserve	18,090
	Net Plant	66,161
	Less: Advances	0
	Less: Contributions	0
	Plus: Construction Work in Progress	0
	Plus: Working Cash	5,510
	Plus: Material & Supplies	0
	<b>Rate Base</b>	<b>71,671</b>
	<b>ROR=Net Rev/Rate Base</b>	<b>5%</b>

## **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

(530)

NAME OF UTILITY Lewis and Clark Valley Water Co., Inc. PHONE 778-0306

PERSON RESPONSIBLE FOR THIS REPORT Chris Erikson  
(Prepared from Information in the 2002 Annual Report)

	1/1/02	12/31/02	Average
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	<u>8656</u>	<u>8656</u>	<u>8656</u>
2 Land and Land Rights	<u>0</u>	<u>0</u>	<u>0</u>
3 Depreciable Plant	<u>74086</u>	<u>77103</u>	<u>75595</u>
4 Gross Plant in Service	<u>82742</u>	<u>85759</u>	<u>84251</u>
5 Less: Accumulated Depreciation	<u>16397</u>	<u>19782</u>	<u>18090</u>
6 Net Water Plant in Service	<u>66345</u>	<u>65977</u>	<u>66161</u>
7 Water Plant Held for Future Use	<u>2137</u>	<u>2137</u>	<u>2137</u>
8 Construction Work in Progress	<u>0</u>	<u>0</u>	<u>0</u>
9 Materials and Supplies	<u>0</u>	<u>0</u>	<u>0</u>
10 Less: Advances for Construction	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>
11 Less: Contribution in Aid of Construction	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>
12 Less: Accumulated Deferred Income and Investment Tax Credits	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>
13 Net Plant Investment	<u>68482</u>	<u>68114</u>	<u>68298</u>
<b>CAPITALIZATION</b>			
14 Common Stock	<u>14600</u>	<u>14600</u>	<u>14600</u>
15 Proprietary Capital (Individual or Partnership)	<u>0</u>	<u>0</u>	<u>0</u>
16 Paid-in Capital	<u>28235</u>	<u>28235</u>	<u>28235</u>
17 Retained Earnings	<u>37766</u>	<u>42223</u>	<u>40000</u>
18 Common Stock and Equity (Lines 14 through 17)	<u>80601</u>	<u>85068</u>	<u>82835</u>
19 Preferred Stock	<u>0</u>	<u>0</u>	<u>0</u>
20 Long-Term Debt	<u>0</u>	<u>0</u>	<u>0</u>
21 Notes Payable	<u>0</u>	<u>0</u>	<u>0</u>
22 Total Capitalization (Lines 18 through 21)	<u>80601</u>	<u>85068</u>	<u>82835</u>

(Revised 2/01)

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

2002  
(continued)

NAME OF UTILITY Lewiston Valley PHONE (530) 778-0306  
Water Co., Inc.

**INCOME STATEMENT**

	Annual Amount
23 Unmetered Water Revenue	<u>9693</u>
24 Fire Protection Revenue	<u>0</u>
25 Irrigation Revenue	<u>0</u>
26 Metered Water Revenue	<u>15,596</u>
27 Total Operating Revenue	<u>25,289</u>
28 <u>Operating Expenses</u>	<u>13,689</u>
29 Depreciation Expense (Composite Rate <u>4.39</u> )	<u>3385</u>
30 Amortization and Property Losses	<u>0</u>
31 Property Taxes	<u>585</u>
32 Taxes Other Than Income Taxes	<u>967</u>
33 Total Operating Revenue Deduction Before Taxes	<u>18,626</u>
34 California Corp. Franchise Tax	<u>1,620</u>
35 Federal Corporate Income Tax	<u>1,439</u>
36 Total Operating Revenue Deduction After Taxes	<u>21,686</u>
37 Net Operating Income (Loss) - California Water Operations	<u>3,603</u>
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	<u>0</u>
39 Income Available for Fixed Charges	<u>3,603</u>
40 Interest Expense	<u>0</u>
41 Net Income (Loss) Before Dividends	<u>3,603</u>
42 Preferred Stock Dividends	<u>0</u>
43 Net Income (Loss) Available for Common Stock	<u>3,603</u>

**OTHER DATA**

44 Refunds of Advances for Construction	<u>0</u>
45 Total Payroll Charged to Operating Expenses	<u>3,122</u>
46 Purchased Water	<u>0</u>
47 Power	<u>2,418</u>

Active Service Connections (Exc. Fire Protect.) \_\_\_\_\_

	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections	<u>10</u>	<u>11</u>	<u>10.5</u>
49 Flat Rate Service Connections	<u>27</u>	<u>27</u>	<u>27</u>
50 Total Active Service Connections	<u>37</u>	<u>38</u>	<u>37.5</u>

**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:                     None                      
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: *NONE*

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, 2004)**

Line	Acct.	Assets	Balance	Acct.	Equity and Liabilities	Balance
1	101	Water plant in service	77103	201	Common Stock (Corporations only)	14,600
2	103	Water plant held for future use	2137	211	Other paid-in capital (Corporations only)	28,235
3	104	Water plant purchased or sold	0	215	Retained earnings	42,233
4	105	Water plant construction work in progress	0	218	Proprietary capital	0
5	108	Accumulated depreciation of water plant	19782	224	Long term debt	0
6	114	Water plant acquisition adjustments	0		Current Liabilities	0
7	124	Other investments	0	252	Advances for construction	0
8	131	Cash	5510	253	Other deferred credits	0
9	141	Accounts receivable - customers	0	255	Accumulated deferred investment tax credits	0
10	142	Receivables from associated companies	0	282	Accumulated deferred income taxes - Acrs	0
11	151	Materials and supplies	0		depreciation	
12	174	Other current assets	0	283	Accumulated deferred income taxes - other	0
13	180	Deferred charges	0	271	Contributions in aid of construction	0
14				272	Accumulated amortization of contributions	0
15		<b>Total Assets</b>	<b>64968</b>		<b>Total Equity and Liabilities</b>	<b>85068</b>

**SCHEDULE B - WATER PLANT IN SERVICE**

Line	Acct	Title of Account	Balance Beg of Year	Pit Additions During year	Pit Retirements During year	Other Debits or (Credits)	Balance End of year
16	301	Intangible plant	8656				8656
17	303	Land	0				
18	304	Structures	0				
19	307	Wells	0				
20	317	Other water source plant	546				546
21	311	Pumping equipment	10,342				10,342
22	320	Water treatment plant	3,196	117			3,313
23	330	Reservoirs tanks and sandpipes	17,492				17,492
24	331	Water mains	39,607	3,935			43,542
25	333	Services and meter installations	0				
26	334	Meters	0				
27	335	Hydrants	818				818
28	339	Other equipment	1,050				1,050
29	340	Office furniture and equipment	0				
30	341	Transportation equipment	0				
31		<b>Total water plant in service</b>	<b>81,707</b>	<b>4,052</b>	<b>0</b>	<b>0</b>	<b>85,759</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	16,397		A. Method used to compute depreciation expense (Acct. 403) and rate.
33	Add: Credits to reserves during year	3,385		<i>5/6 Remaining life</i>
34	(a) Charged to Account No. 403			
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	3,385		covered by this report \$ ~ 3,385
40	Deduct: Debits to reserves during year			<i>FY TAX PAYER</i>
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. <i>5/6</i>
44	Total debits	0		<i>Remaining Life</i>
45	Balance in reserve at end of year	19,782		
46	(1) Explanation of all other credits			
47	(2) Explanation of all other debits			

**SCHEDULE D - CAPITAL STOCK OUTSTANDING (DECEMBER 31, 2002)**

Line	1	Common - (Shares <i>1000</i> , \$ <i>19.60</i> par) <i>19,600</i>	List persons owning more than 5% of outstanding stock
	2	Preferred - (Shares , \$ par)	and number of shares owned by each:
	3	Dividends - Common Rate - \$	<i>see schedule of officers</i>
	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	<i>NONE</i>							
6								
7								
8	Totals							

**SCHEDULE F - INCOME STATEMENT**

9		Operating revenues	XXXXXXXXXX
10	460	Unmetered water revenue	<i>9693</i>
11	462	Fire protection revenue	
12	465	Irrigation revenue	
13	470	Metered water revenue	<i>15596</i>
14	480	Other water revenue	
15		Total Operating Revenue	<i>25289</i>
16		Operating revenue deductions	XXXXXXXXXX
17		Operating expenses	XXXXXXXXXX
18	610	Purchased water	
19	615	Power	<i>2418</i>
20	618	Other volume related expenses	<i>1129</i>
21	630	Employee labor	<i>3122</i>
22	640	Materials	<i>612</i>
23	650	Contract work	
24	660	Transportation expenses	
25	664	Other plant maintenance expense	
26	670	Office salaries	
27	671	Management salaries	
28	674	Employee pensions and benefits	
29	676	Uncollectible accounts expense	<i>260</i>
30	678	Office services and rentals	<i>3510</i>
31	681	Office supplies and expense	<i>1176</i>
32	682	Professional services	
33	684	Insurance	<i>1462</i>
34	688	Regulatory commission expense	
35	689	General expenses	
36		Total Operating Expenses	<i>13689</i>
37	403	Depreciation expense	<i>3385</i>
38	407	SDWBA loan amortization expense	
39	408	Taxes other than income taxes	<i>1552</i>
40	409	State corporate income tax expense	<i>1620</i>
41	410	Federal corporate income tax expense	<i>1439</i>
42		Total Operating Revenue Deductions	<i>21686</i>
43		Utility Operating Income	<i>3603</i>
44	421	Non-utility income	
45	426	Miscellaneous non-utility expense	
46	427	Interest expense	
47		Net Income	<i>3603</i>

**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
<i>NONE</i>					

**OTHER**

Streams or springs location of diversion point	Flow in (Unit)		Annual quantities diverted (Unit)	
	Priority right	Diversions	Max	Min
	<i>0.75 cfs</i>	<i>0.75 cfs</i>		
<i>TRINITY RIVER</i>	<i>0.67 cfs</i>	<i>0.67</i>	<i>0.19</i>	
Purchased water (unit)	<i>0</i>			
Supplier:			Annual quantity	
			<i>0</i>	

**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	CCF Total for year
Residential & business			<i>DEC</i>
Industrial			
Public authorities			
Irrigation			
Other (specify)			
Total	<i>25,874</i>	<i>5675</i>	<i>141,782</i>

**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	<i>1</i>	<i>3122</i>		<i>3122</i>
49	670	Office salaries	<i>0</i>			
50	671	Management salaries	<i>0</i>			
51		Total	<i>1</i>	<i>3122</i>		<i>3122</i>

**SCHEDULE J - ADVANCES FOR CONSTRUCTION**

Balance beginning of year	0
Additions during year	
Subtotal - Beginning balance plus additions during year	0
Refunds	
Transfers to Acct. 271 - Contributions in Aid of Construction	
Balance end of year	0

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

Size	Meters	Services
5/8 x 3/4-in	2	27
3/4-in	5	
1-in	1	
-in 1 1/2	1	
-in 2"	1	
Total	10	

**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	1	24	25					
Industrial	2	0	2					
Other (specify) <i>COMM</i>	7	3	10					
<i>IRRIGATION</i>	1		1					
Subtotal	11	27	38					27
Fire protection (Hydrants)							11	27
Total	11	27	38					

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	2" and under				6" 8"		Totals
				2 1/4 to 3 1/4	4"	Other sizes (specify)				
Concrete	1	20,000	Cast Iron							
Earth			Welded steel			440	3960		4400	
Wood			Standard screw							
Steel	1	36,000	Cement-asbestos							
Other			Plastic	400		2300	1700	40	4440	
			Other (specify)							
Total	2	56,000	Total	400		2300	2140	4000	8840	

**DECLARATION**

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

I, the undersigned (officer, partner or owner) of Lewis & Clark Valley Water Co., Inc. (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 Jan. 1, 2002, to and including Dec. 31, 2002

Signed [Signature]  
 Title Secretary  
 Date 4/8/03