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Examined _____

CLASS B and C
WATER UTILITIES

U# WTR 142

2000 AMENDED
ANNUAL REPORT
OF

LUKINS BROTHERS WATER COMPANY, INC.

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

2031 WEST WAY, SOUTH LAKE TAHOE, CA. 96150

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2000

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2001
(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, not by a public accountant.
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.

GENERAL INFORMATION

- 1 Name under which utility is doing business:
LUKINS BROTHERS WATER COMPANY, INC.
- 2 Official mailing address:
2031 WEST WAY, SOUTH LAKE TAHOE, CALIFORNIA ZIP 96150
- 3 Name and title of person to whom correspondence should be addressed:
MICHELLE H. LUKINS SECRETARY/TREASURER Telephone 530-541-2606
- 4 Address where accounting records are maintained:
2031 WEST WAY, SOUTH LAKE TAHOE, CALIFORNIA 96150
- 5 Service Area: (Refer to district reports if applicable.)
EL DORADO COUNTY / PORTION OF SOUTH LAKE TAHOE, CA.
- 6 Service Manager (if located in or near Service Area): (Refer to district reports if applicable.)
Name: NONE
Address: _____ Telephone: _____

- 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>LUKINS BROTHERS WATER COMPANY, INC.</u> |
- Organized under laws of (state) CALIFORNIA

Principal Officers:

(Name)	<u>Danny G. Lukins</u>	(Title)	<u>President</u>
(Name)	<u>Michelle H. Lukins</u>	(Title)	<u>Treasurer / Secretary</u>
(Name)	<u>Larry Lukins</u>	(Title)	<u>Vice President</u>
(Name)	_____	(Title)	_____

- 8 Names of associated companies: Melvin L. Lukins & Sons, Inc
Lukins Family Trust

- 9 Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:
- NONE Date: _____
_____ Date: _____
_____ Date: _____
_____ Date: _____

- 10 Use the space below for supplementary information or explanations concerning this report:
1. This purpose of amending the prior 2000 report is to correct numerous errors made by LBWC's CPA. After careful auditing by LBWC staff, a determination that the previous report was not factual and did not accurately state the company's financial position.
2. Since 1998 & 1999, there have been significant changes in accounting practices. The company has begun to use a more true form of accrual accounting.
3. Note to Statement B3, Line 4. In 2003 the City of SLT informed management of a franchise tax liability. Due to changes in ownership and management (deaths of Melvin & Hazel Lukins in 1998) this liability was unknown to current management. This report shows the amount that would have been owed.

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

NAME OF UTILITY LUKINS BROTHERS WATER COMPANY, INC. PHONE 530-541-260

PERSON RESPONSIBLE FOR THIS REPORT MICHELLE H. LUKINS

(Prepared from Information in the 2000 Annual Report)

	01/01/00	12/31/00	Average
BALANCE SHEET DATA			
1 Intangible Plant			
2 Land and Land Rights	<u>24,150</u>	<u>24,150</u>	<u>24,150</u>
3 Depreciable Plant	<u>735,658</u>	<u>770,222</u>	<u>752,940</u>
4 Gross Plant in Service	<u>759,808</u>	<u>794,372</u>	<u>777,090</u>
5 Less: Accumulated Depreciation	<u>(583,216)</u>	<u>(601,227)</u>	<u>(592,222)</u>
6 Net Water Plant in Service	<u>176,592</u>	<u>193,145</u>	<u>184,869</u>
7 Water Plant Held for Future Use			
8 Construction Work in Progress			
9 Materials and Supplies			
10 Less: Advances for Construction	<u>()</u>	<u>(12,000)</u>	<u>(12,000)</u>
11 Less: Contribution in Aid of Construction	<u>()</u>	<u>()</u>	<u>()</u>
12 Less: Accumulated Deferred Income and Investment Tax Credits	<u>()</u>	<u>()</u>	<u>()</u>
13 Net Plant Investment	<u>176,592</u>	<u>181,145</u>	<u>172,869</u>
 CAPITALIZATION			
14 Common Stock	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	<u>183,808</u>	<u>183,808</u>	<u>183,808</u>
17 Retained Earnings	<u>(689,339)</u>	<u>(780,394)</u>	<u>(734,867)</u>
18 Common Stock and Equity (Lines 14 through 17)	<u>(480,531)</u>	<u>(571,586)</u>	<u>(526,059)</u>
19 Preferred Stock			
20 Long-Term Debt			
21 Notes Payable	<u>(522,096)</u>	<u>(699,719)</u>	<u>(610,907)</u>
22 Total Capitalization (Lines 18 through 21)	<u>(1,002,627)</u>	<u>(1,271,305)</u>	<u>(1,136,966)</u>

(Revised 10/97)

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

NAME OF UTILITY LUKINS BROTHERS WATER COMPANY, INC. PHONE 530-541-2606

INCOME STATEMENT

	Annual Amount
23 Unmetered Water Revenue	239,165
24 Fire Protection Revenue	3,321
25 Irrigation Revenue	
26 Metered Water Revenue	28,294
27 Total Operating Revenue	270,780
28 <u>Operating Expenses</u>	322,102
29 Depreciation Expense (Composite Rate _____)	18,011
30 Amortization and Property Losses	
31 Property Taxes	4,295
32 Taxes Other Than Income Taxes	13,223
33 Total Operating Revenue Deduction Before Taxes	(86,851)
34 California Corp. Franchise Tax	1,589
35 Federal Corporate Income Tax	0
36 Total Operating Revenue Deduction After Taxes	
37 Net Operating Income (Loss) - California Water Operations	(88,440)
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	0
39 Income Available for Fixed Charges	(88,440)
40 Interest Expense	(2,869)
41 Net Income (Loss) Before Dividends	(91,309)
42 Preferred Stock Dividends	0
43 Net Income (Loss) Available for Common Stock	(91,309)

OTHER DATA

44 Refunds of Advances for Construction	0
45 Total Payroll Charged to Operating Expenses	84,939
46 Purchased Water	0
47 Power	21,563

			Annual Average
<u>Active Service Connections</u>	(Exc. Fire Protect.) <u>7</u>	Jan. 1	Dec. 31
48 Metered Service Connections		11	11
49 Flat Rate Service Connections		900	903
50 Total Active Service Connections		911	914
			913

**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					

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		CORPORATE CAPITAL AND SURPLUS			
2	201	Common stock	9	25,000	25,000
3	204	Preferred stock	9		
4	211	Other paid-in capital	9	183,808	183,808
5	215	Retained earnings	10	(780,394)	(689,339)
6		Total corporate capital and retained earnings		(571,586)	(480,531)
7		PROPRIETARY CAPITAL			
8	218	Proprietary capital	10		
9	218.1	Proprietary drawings			
10		Total proprietary capital			
11		LONG TERM DEBT			
12	224	Long term debt	11		
13	225	Advances from associated companies	12	91,408	
14		CURRENT AND ACCRUED LIABILITIES			
15	231	Accounts payable		60,869	34,962
16	232	Short term notes payable			35,611
17	233	Customer deposits		120	
18	235	Payables to associated companies	12	618,601	486,485
19	236	Accrued taxes			
20	237	Accrued interest		2,629	
21	241	Other current liabilities	13	17,500	2,880
22		Total current and accrued liabilities		699,719	559,938
23		DEFERRED CREDITS			
24	252	Advances for construction	13	12,000	
25	253	Other credits	8		137,981
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		12,000	137,981
30		CONTRIBUTIONS IN AID OF CONSTRUCTION			
31	271	Contributions in aid of construction	14		
32	272	Accumulated amortization of contributions			
33		Net contributions in aid of construction			
34		Total liabilities and other credits		231,541	217,388

**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	759,808	34,564			794,372
2	103	Water plant held for future use					
3	104	Water plant purchased or sold					
4	105	Construction work in progress - water plant			XXXXXXXXXXXXX		
5	114	Water plant acquisition adjustments			XXXXXXXXXXXXX		
6		Total utility plant	759,808	34,564			794,372

* 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		NON-DEPRECIABLE PLANT					
2	301	Intangible plant					
3	303	Land	24,150				24,150
4		Total non-depreciable plant	24,150				24,150
5		DEPRECIABLE PLANT					
6	304	Structures	100,026				100,026
7	307	Wells	115,485				115,485
8	317	Other water source plant					0
9	311	Pumping equipment	74,985				74,985
10	320	Water treatment plant					0
11	330	Reservoirs, tanks and sandpipes	26,335				26,335
12	331	Water mains	194,035	11,693			205,728
13	333	Services and meter installations	77,495	18,223			95,718
14	334	Meters	6,428	4,648			11,076
15	335	Hydrants	9,322				9,322
16	339	Other equipment	48,858				48,858
17	340	Office furniture and equipment	54,892				54,892
18	341	Transportation equipment	27,797				27,797
19		Total depreciable plant	735,658				770,222
20		Total water plant in service	759,808	34,564			794,372

* 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	NONE			
2				
3				
4				
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	NONE	
2		
3		
4		
5		
6		
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	583,216		
2	Add: Credits to reserves during year	18,011		
3	(a) Charged to Account No. 403 (Footnote 1)			
4	(b) Charged to Account No 272			
5	(c) Charged to clearing accounts			
6	(d) Salvage recovered			
7	(e) All other credits (Footnote 2)			
8	Total Credits	18,011		
9	Deduct: Debits to reserves during year			
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	601,227		
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE			%
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		[X]	
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		[X] MACRS & ACRS ALSO USED	

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	100,026				100,026
2	307	Wells	72,762	4,643			77,405
3	317	Other water source plant					
4	311	Pumping equipment	34,034	3,761			37,795
5	320	Water treatment plant					
6	330	Reservoirs, tanks and sandpipes	17,291				17,291
7	331	Water mains	180,212	600			180,812
8	333	Services and meter installations	77,495				77,495
9	334	Meters	6,428				6,428
10	335	Hydrants	8,983	120			9,103
11	339	Other equipment	32,278	1,435			33,713
12	340	Office furniture and equipment	36,871	7,452			44,323
13	341	Transportation equipment	16,836				16,836
14		Total	583,216	18,011			601,227

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

Line No.	Item (a)	Amount (b)
1	NONE	
2		
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	1973	100	250	80	25,000	0	0
2								
3								
4								
5								
6	Total					25,000	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	DANNY G LUKINS	50	NONE	
2	LARRY L LUKINS	50		
3				
4				
5				
6				
7	Total number of shares	100	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		183.808
2		
3		
4	Total	183.808

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	(689,339)
2	CREDITS	
3	Net income	
4	Prior period adjustments	
5	Other credits (detail) Recognize deferred income as current income	
6	Total credits	(689,339)
7		
8	DEBITS	
9	Net losses	(91,055)
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	-
12	Dividend appropriations - common stock	-
13	Other debits (detail)	
14	Total debits	(91,055)
15	Balance end of year	(780,394)

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

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

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	LUKINS FAMILY TRUST (LOAN)	39,400	12%	2,384	0
2	DANNY G. LUKINS (LOAN)	2,800	12%	245	0
3	MELVIN L. LUKINS & SONS, INC.	49,208			
4	Totals	91,408		2,629	

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	CONTRACT LABOR	584,822			
2	RENT	33,779			
3					
4	Totals	618,601			

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

Line No.	Description (a)	Balance End of Year (b)
1	SALARIES PAYABLE	17,500
2		
3		
4		
5	Totals	17,500

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	xxxxxxxxxxxxxxxx	0
2	Additions during year	xxxxxxxxxxxxxxxx	12,000
3	Subtotal - Beginning balance plus additions during year	xxxxxxxxxxxxxxxx	12,000
4	Charges during year:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
5	Refunds	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
6	Percentage of revenue basis		xxxxxxxxxxxxxxxx
7	Proportionate cost basis		xxxxxxxxxxxxxxxx
8	Present worth basis		xxxxxxxxxxxxxxxx
9	Total refunds		xxxxxxxxxxxxxxxx
10	Transfers to Acct. 271, Contributions in aid of Construction	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
11	Due to expiration of contracts		xxxxxxxxxxxxxxxx
12	Due to present worth discount		xxxxxxxxxxxxxxxx
13	Total transfers to Acct. 271		xxxxxxxxxxxxxxxx
14	Securities Exchanged for Contracts (Enter detail below)		xxxxxxxxxxxxxxxx
15	Subtotal - charges during year		
16	Balance end of year	xxxxxxxxxxxxxxxx	12,000

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	NONE	NONE	NONE	NONE
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 (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					
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					
8	Nondepreciable donated property retired					
9	Other debits*					
10	Total debits					
11	Balance end of year					

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

SCHEDULE B INCOME STATEMENT

Line No.	Acct. No.	Account (a)	Schedule Page No. (b)	Amount (c)
1		UTILITY OPERATING INCOME		
2	400	Operating revenues	16	271,762
3		OPERATING REVENUE DEDUCTIONS		
4	401	Operating expenses	17	322,102
5	403	Depreciation expense		18,011
6	407	SDWBA loan amortization expense		
7	408	Taxes other than income taxes		18,246
8	409	State corporate income tax expense	18	1,589
9	410	Federal corporate income tax expense	18	0
10		Total operating revenue deductions		359,948
11		Total utility operating income		(88,186)
12		OTHER INCOME AND DEDUCTIONS		
13	421	Non-utility income	19	
14	426	Miscellaneous non-utility expense	19	
15	427	Interest expense	19	(2,869)
16		Total other income and deductions		(2,869)
17		Net income		(91,055)

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		WATER SERVICE REVENUES			
2	460	Unmetered water revenue			
3		460.1 Single - family residential	173,664	152,997	20,667
4		460.2 Commercial and multi-residential	65,501	57,181	8,320
5		460.3 Large water users			
6		460.5 Safe Drinking Water Bond Surcharge			
7		460.9 Other unmetered revenue			
8		Sub-total	239,165	210,178	28,987
9	462	Fire protection revenue			
10		462.1 Public fire protection			
11		462.2 Private fire protection	3,321	2,264	1,057
12		Sub-total	3,321	2,264	1,057
13	465	Irrigation revenue			
14	470	Metered water revenue			
15		470.1 Single-family residential			
16		470.2 Commercial and multi-residential	28,294	58,248	(29,954)
17		470.3 Large water users			
18		470.5 Safe Drinking Water Bond Surcharge			
19		470.9 Other metered revenue		4,496	(4,496)
20		Sub-total	28,294	62,744	(34,450)
21		Total water service revenues	270,780	275,186	(4,406)
22	480	Other water revenue	982	260	722
23		Total operating revenues	271,762	275,446	(3,684)

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		PLANT OPERATION AND MAINTENANCE EXPENSES			
2		VOLUME RELATED EXPENSES			
3	610	Purchased water			
4	615	Power	21,563	24,670	(3,107)
5	616	Other volume related expenses	489	2,855	(2,366)
6		Total volume related expenses	22,052	27,525	(5,473)
7		NON-VOLUME RELATED EXPENSES			
8	630	Employee labor	3,099		3,099
9	640	Materials	7,882	10,507	(2,625)
10	650	Contract work	83,984	88,225	(4,241)
11	660	Transportation expenses	32,802	23,346	9,456
12	664	Other plant maintenance expenses			
13		Total non-volume related expenses	127,767	122,078	5,689
14		Total plant operation and maintenance exp.	149,819	149,603	216
15		ADMINISTRATIVE AND GENERAL EXPENSES			
16	670	Office salaries	26,460	25,033	1,427
17	671	Management salaries	55,380	63,940	(8,560)
18	674	Employee pensions and benefits	20,025		20,025
19	676	Uncollectible accounts expense	356		356
20	678	Office services and rentals	38,388	6,335	32,053
21	681	Office supplies and expenses	18,018	11,080	6,938
22	682	Professional services	9,934	10,364	(430)
23	684	Insurance	10,750	9,707	1,043
24	688	Regulatory commission expense			
25	689	General expenses	1,996	65,839	(63,843)
26		Total administrative and general expenses	181,307	192,298	(10,991)
27	800	Expenses capitalized	9,024		9,024
28		Net administrative and general expense	172,283	192,298	(20,015)
29		Total operating expenses	322,102	341,901	20,231

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	4,295	4,295	
2	State corporate franchise tax	1,589	1,589	
3	State unemployment insurance tax	924	924	
4	Other state and local taxes	7,655	7,655	
5	Federal unemployment insurance tax	213	213	
6	Federal insurance contributions act	4,181	4,181	
7	Other federal taxes	978	978	
8	Federal income taxes	0	0	
9				
10				
11	Totals	19,835	19,835	

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 1/01/00 to 12/31/00.

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 4	(91,055)
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4		
5		
6		
7		
8		
9		
10	Federal tax net income	
11	Computation of tax:	
12	S Corporation	
13	California Franchise Tax	800
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	NONE		
2			
3			
4			
5	Total		

SCHEDULE B-6
Account No. 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Miscellaneous	793
2	Penalties	2,076
3		
4		
5		
6		
7		
8		
9		
10	Total	2,869

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	1	3,099	0	3,099
2	670	Office salaries	1	26,460	0	26,460
3	671	Management salaries	2	55,380	0	55,380
4						
5						
6		Total	4	84,939		84,939

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	NONE							
2								
3								
4								
5								
6								
7	Total							

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

Line No.	<p>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.</p>
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) YES
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	Melvin L. Lukins & Sons, Inc
6	3. Date of original contract or agreement. 1973
7	4. Date of each supplement or agreement. NONE
8	5. Amount of compensation paid during the year for supervision or management \$ NONE
9	6. To whom paid
10	7. Nature of payment (salary, traveling expenses, etc.). CONTRACT LABOR - EQUIPMENT RENTAL
11	8. Amounts paid for each class of service. \$81,400.00
12	
13	9. Basis for determination of such amounts TIME
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
22	
23	
24	
25	Total
26	12. What relationship, if any, exists between respondent and supervisory and/or managing concerns?
27	COMMON OWNERSHIP
<p>* 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.</p>	

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	NONE								
2									
3									
4									
5									
WELLS						Pumping Capacity (Unit) 2	Annual Quantities Pumped (Unit) 2	Remarks	
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	1 Depth to Water				
6	WELL #1	West Way	1	14		900 gpm			
7	WELL #2	12th St.	2	12		280 gpm			
8	WELL #3	James	3	10		out of service			
9	WELL #4	Hazel	4	14		out of service			
10	WELL #5	12th St.	5	14		900 gpm			
TUNNELS AND SPRINGS				FLOW IN (Unit) 2			Annual Quantities Pumped (Unit) 2	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum				
11	NONE								
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from	NONE							
17	Annual Quantities purchased					(Unit chosen) 1			
18									
19									
* State ditch pipeline reservoir, etc., with name, if any. 1 Average depth to water surface below ground surface 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.									

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	5	24,000 gallons	
10	Wood			
11	Metal			
12	Concrete			
13	Totals	5	24000 GALLONS	

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	none							
2	Flume	none							
3	Lined conduit	none							
4		none							
5	Totals	none							

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 100	Over 1000	Total All Lengths
6	Ditch	none							
7	Flume	none							
8	Lines conduit	none							
9		none							
10	Totals	none							

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									
17	Screw or welded casing									
18	Cement - asbestos									
19	Welded steel						48,363		7,581	1,000
20	Wood									
21	Other (specify)									
22	Totals						48,363		7,581	1,000

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									
29	Screw or welded casing									
30	Cement - asbestos									
31	Welded steel	40								56,984
32	Wood									
33	Other (specify)									
34	Totals	40								56,984

**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			785	786
Commercial and Multi-residential	11	11	109	110
Large water users				
Public authorities				
Irrigation				
Other (specify)				
Subtotal	11	11	894	896
Private fire connections			6	7
Public fire hydrants				
Total	11	11	900	903

**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		903
1 - in	8	
2 - in	3	
- in		
- in		
- in		
- in		
Other		
Total	11	903

**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 . . .	_____
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 cubic feet (Unit Chosen):**

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Single-family residential	none							
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						756,838	503799	
Large water users								
Public authorities								
Irrigation								
Other (specify)								
Total								

¹ 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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