

J ✓

Received _____
Examined _____

CLASS B and C  
 WATER UTILITIES  
**RECEIVED**  
 JUN 27 2006

U# WTR 142

2005  
 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, 2005

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2006  
 (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: KAYODE KAJOPAIYE  
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 calander year, from Janauary 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

20\_\_

NAME OF UTILITY Lukins Brothers Water Company, Inc

PHONE (530) 541-2606

PERSON RESPONSIBLE FOR THIS REPORT Danielle Lukins

(Prepared from Information in the 2004 Annual Report)

	1/1/05	12/31/05	Average
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant			
2 Land and Land Rights	24,150	24,150	24,150
3 Depreciable Plant	777,036	Not available	
4     Gross Plant in Service	701,186		
5     Less: Accumulated Depreciation	(642,457)		
6     Net Water Plant in Service	158,729		
7 Water Plant Held for Future Use			
8 Construction Work in Progress			
9 Materials and Supplies			
10 Less: Advances for Construction	10,944	( )	( )
11 Less: Contribution in Aid of Construction	( )	( )	( )
12 Less: Accumulated Deferred Income and Investment Tax Credits	( )	( )	( )
13     Net Plant Investment	147,563		
<b>CAPITALIZATION</b>			
14 Common Stock	25,000	25,000	25,000
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital			
17 Retained Earnings	(517,120)		
18     Common Stock and Equity (Lines 14 through 17)	(542,120)		
19 Preferred Stock			
20 Long-Term Debt	9,717		
21 Notes Payable			
22     Total Capitalization (Lines 18 through 21)	(551,837)		

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

20\_\_

NAME OF UTILITY Lukins Brothers Water Company, Inc PHONE (530) 541-2606

**INCOME STATEMENT**

	Annual Amount
23 Unmetered Water Revenue	313,152
24 Fire Protection Revenue	2,594
25 Irrigation Revenue	_____
26 Metered Water Revenue	13,294
27 Total Operating Revenue	329,040
28 <u>Operating Expenses</u>	227,958
29 Depreciation Expense (Composite Rate _____)	Not available
30 Amortization and Property Losses	_____
31 Property Taxes	17,939
32 Taxes Other Than Income Taxes	8,921
33 Total Operating Revenue Deduction Before Taxes	_____
34 California Corp. Franchise Tax	254
35 Federal Corporate Income Tax	_____
36 Total Operating Revenue Deduction After Taxes	_____
37 Net Operating Income (Loss) - California Water Operations	_____
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	_____
39 Income Available for Fixed Charges	_____
40 Interest Expense	_____
41 Net Income (Loss) Before Dividends	_____
42 Preferred Stock Dividends	_____
43 Net Income (Loss) Available for Common Stock	_____

**OTHER DATA**

44 Refunds of Advances for Construction	_____
45 Total Payroll Charged to Operating Expenses	94,727
46 Purchased Water	3,104
47 Power	23,840

<u>Active Service Connections</u>	(Exc. Fire Protect.) _____	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		17	17	17
49 Flat Rate Service Connections		919	919	919
50 Total Active Service Connections		936	936	936



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

**Not Applicable**

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: \_\_\_\_\_

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

**Not Applicable**

6. Plant amounts included in Schedule A-1a, Account No. 101--Water Plant in Service which were funded using SDWBA funds:

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits* or (Credits) (e)	Balance End of Year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
5		DEPRECIABLE PLANT					
6	304	Structures					
7	307	Wells					
8	317	Other water source plant					
9	311	Pumping equipment					
10	320	Water treatment plant					
11	330	Reservoirs, tanks and sandpipes					
12	331	Water mains					
13	333	Services and meter installations					
14	334	Meters					
15	335	Hydrants					
16	339	Other equipment					
17	340	Office furniture and equipment					
18	341	Transportation equipment					
19		Total depreciable plant					
20		Total water plant in service					



## GENERAL INFORMATION

- 1 Name under which utility is doing business: LUKINS BROTHERS WATER COMPANY, INC
- 2 Official mailing address: 2031 WEST WAY, SOUTH LAKE TAHOE, CA 96150  
ZIP
- 3 Name and title of person to whom correspondence should be addressed:  
DANIELLE LUKINS Telephone: (530) 541-2606
- 4 Address where accounting records are maintained: SAME AS ABOVE
- 5 Service Area: (Refer to district reports if applicable.) PORTION OF TAHOE VALLEY AREA  
NEAR STATE ROUTE 89
- 6 Service Manager (if located in or near Service Area): (Refer to district reports if applicable.)  
Name:  
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><br>Organized under laws of (state) <u>CALIFORNIA</u> |
- Principal Officers:
- |                           |                            |
|---------------------------|----------------------------|
| <u>DANNY G. LUKINS</u>    | <u>PRESIDENT</u>           |
| <u>DANIELLE L. LUKINS</u> | <u>SECRETARY/TREASURER</u> |
| <u>LARRY LUKINS</u>       | <u>VICE PRESIDENT</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:  
NONE Date: \_\_\_\_\_  
Date: \_\_\_\_\_  
Date: \_\_\_\_\_  
Date: \_\_\_\_\_
- 10 Use the space below for supplementary information or explanations concerning this report:  
FINAL YEAR END JOURNAL ENTRIES HAVE NOT BEEN MADE BY THE CORPORATION'S  
CPA. CERTAIN INFORMATION WAS NOT AVAILABLE AT THE TIME THIS REPORT WAS  
PREPARED. THIS REPORT WILL BE AMENDED WHEN THE CPA HAS FINISHED HER  
REVIEW OF THE CORPORATION'S FINANCIAL INFORMATION AND THE BOOKS HAVE BEEN

CLOSED AND THE TAX RETURN FINALIZED.

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

DANNY G. LUKINS, GRADE D-2 OPERATOR LICENSE # 17533

MICHELLE MCLELLAND, GRADE D-2 OPERATOR LICENSE #17534

**SCHEDULE A  
COMPARATIVE BALANCE SHEETS  
Assets and other Debits**

Line No.	Acct. No.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>UTILITY PLANT</b>			
2	101	Water plant in service	A-1	843,077	801,186
3	103	Water plant held for future use	A-1 & A-1b		
4	104	Water plant purchased or sold	A-1		
5	105	Water plant construction work in progress	A-1		
6		Total utility plant		843,077	801,186
7	106	Accumulated depreciation of water plant	A-3	(669,620)	(642,457)
8	114	Water plant acquisition adjustments	A-1		
9		Total amortization and adjustments		(669,620)	(642,457)
10		Net utility plant		173,457	158,729
11		<b>INVESTMENTS</b>			
12	121	Non-utility property and other assets			
13	122	Accumulated depreciation of non-utility property	A-3		
14		Net non-utility property			
15	123	Investments in associated companies			
16	124	Other investments			
17		Total investments			
18		<b>CURRENT AND ACCRUED ASSETS</b>			
19	131	Cash		10,764	11,718
20	132	Special accounts			
21	141	Accounts receivable - customers		35,871	25,495
22	142	Receivables from associated companies			
23	143	Accumulated provision for uncollectible accounts		659	
24	151	Materials and supplies			
25	174	Other current assets			579
26		Total current and accrued assets		47,295	37,792
27	180	Deferred charges	A-5		
28		Total assets and deferred charges		220,751	196,521

**SCHEDULE A  
COMPARATIVE BALANCE SHEETS  
Liabilities and Other Credits**

Line No.	Acct. No.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>CORPORATE CAPITAL AND SURPLUS</b>			
2	201	Common stock	A-6	25,000	25,000
3	204	Preferred stock	A-6		
4	211	Other paid-in capital	A-8		
5	215	Retained earnings	A-9	(475,272)	(517,120)
6		Total corporate capital and retained earnings		(450,272)	(492,120)
7		<b>PROPRIETARY CAPITAL</b>			
8	218	Proprietary capital	A-10		
9	218.1	Proprietary drawings			
10		Total proprietary capital			
11		<b>LONG TERM DEBT</b>			
12	224	Long term debt	A-11		
13	225	Advances from associated companies	A-12		9,717
14		<b>CURRENT AND ACCRUED LIABILITIES</b>			
15	231	Accounts payable		630,588	700,729
16	232	Short term notes payable		5,874	
17	233	Customer deposits			
18	235	Payables to associated companies	A-13		
19	236	Accrued taxes		4,737	(1)
20	237	Accrued interest			
21	241	Other current liabilities	A-14	11,258	17,031
22		Total current and accrued liabilities		652,457	717,759
23		<b>DEFERRED CREDITS</b>			
24	252	Advances for construction	A-15	18,566	11,166
25	253	Other credits			
26	255	Accumulated deferred investment tax credits	A-16		
27	282	Accumulated deferred income taxes - ACRS depreciation	A-16		
28	283	Accumulated deferred income taxes - other	A-16		
29		Total deferred credits		18,566	11,166
30		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
31	271	Contributions in aid of construction	A-17		
32	272	Accumulated amortization of contributions			
33		Net contributions in aid of construction			
34		Total liabilities and other credits		220,751	246,522

**SCHEDULE A-1  
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Pit Additions During year (c)	Pit Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water plant in service					
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					

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

This information was not available at the time this report was prepared. After the CPA completes their review of the company's financial information and final AJE's are prepared. This report will be amended.

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

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Pit Additions During year (c)	Pit 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 depreciabel plant					
20		Total water plant in service					

\* 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	N/A			
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	N/A	
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			
2	Add: Credits to reserves during year	This information was not available at the time this report		
3	(a) Charged to Account No. 403 (Footnote 1)	was prepared. After the CPAs complete their review		
4	(b) Charged to Account No 272	of the Company's financial information this report will		
5	(c) Charged to clearing accounts	be amended.		
6	(d) Salvage recovered			
7	(e) All other credits (Footnote 2)			
8	Total Credits			
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			
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			
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					
2	307	Wells		This information was not available at the time this report			
3	317	Other water source plant		was prepared. After the CPAs complete their review			
4	311	Pumping equipment		of the Company's financial information this report will			
5	320	Water treatment plant		be amended.			
6	330	Reservoirs, tanks and sandpipes					
7	331	Water mains					
8	333	Services and meter installations					
9	334	Meters					
10	335	Hydrants					
11	339	Other equipment					
12	340	Office furniture and equipment					
13	341	Transportation equipment					
14		Total					

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

Line No.	Item (a)	Amount (b)
1		
2		
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.
- also, date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

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	Not applicable								
2									
3									
4									
5									
6									
7									
8									
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	1973	100	250	100	25000	none	none
2								
3								
4								
5								
6							Total	

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

Line No.	COMMON STOCK		PREFERRED STOCK	
	Name (a)	Number of Shares (b)	Name (c)	Number of Shares (d)
1	Danny G Lukins	50		
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	N/A	
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	
2	<b>CREDITS</b>	
3	Net income	
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 stock	
13	Other debits (detail)	
14	Total debits	
15	Balance end of year	

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	Not Applicable
2	<b>CREDITS</b>	
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total credits	
7	<b>DEBITS</b>	
8	Net losses	
9	Withdrawals during year	
10	Other debits (detail)	
11	Total debits	
12	Balance end of year	

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

Line No.	Class (a)	Name of Issue (b)	Date of Issue (c)	Date of Maturity (d)	Principal Amount Authorized (e)	Outstanding Per Balance Sheet (f)	Rate of Interest (g)	Interest Accrued During Year (h)	Sinking Fund (i)	Interest Paid During Year (j)
1	Not Applicable									
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	None				
2					
3					
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	None				
2					
3					
4	Totals				

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

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

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	XXXXXXXXXXXXXXXXXX	11,166
2	Additions during year	XXXXXXXXXXXXXXXXXX	
3	Subtotal - Beginning balance plus additons during year	XXXXXXXXXXXXXXXXXX	
4	Charges during year:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
5	Refunds	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
6	Percentage of revenue basis		XXXXXXXXXXXXXXXXXX
7	Proportionate cost basis		XXXXXXXXXXXXXXXXXX
8	Present worth basis		XXXXXXXXXXXXXXXXXX
9	Total refunds	222	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	10,944

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

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

**SCHEDULE A-17**

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

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

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

Line No.	Item (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 <sup>2</sup>	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 <sup>3</sup>
			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 No. (b)	Amount (c)
1		<b>UTILITY OPERATING INCOME</b>		
2	400	Operating revenues	B-1	330,300
3		<b>OPERATING REVENUE DEDUCTIONS</b>		
4	401	Operating expenses	B-2	227,957
5	403	Depreciation expense	A-3	Not available
6	407	SDWBA loan amortization expense	pages 7 & 8	
7	408	Taxes other than income taxes	B-3	27,114
8	409	State corporate income tax expense	B-3	
9	410	Federal corporate income tax expense	B-3	
10		Total operating revenue deductions		255,071
11		Total utility operating income		75,229
12		<b>OTHER INCOME AND DEDUCTIONS</b>		
13	421	Non-utility income	B-5	
14	426	Miscellaneous non-utility expense	B-5	
15	427	Interest expense	B-6	
16		Total other income and deductions		
17		Net income		75,229



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

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
1		<b>WATER SERVICE REVENUES</b>			
2	460	Unmetered water revenue			
3		460.1 Single - family residential	231,477	231,519	(42)
4		460.2 Commercial and multi-residential	81,675	81,661	14
5		460.3 Large water users			
6		460.5 Safe Drinking Water Bond Surcharge			
7		460.9 Other unmetered revenue			
8		Sub-total	313,152	313,180	(28)
9	462	Fire protection revenue			
10		462.1 Public fire protection			
11		462.2 Private fire protection	2,594	2,724	(130)
12		Sub-total	2,594	2,724	(130)
13	465	Irrigation revenue			
14	470	Metered water revenue			
15		470.1 Single-family residential			
16		470.2 Commercial and multi-residential	13,294	13,904	(610)
17		470.3 Large water users			
18		470.5 Safe Drinking Water Bond Surcharge			
19		470.9 Other metered revenue			
20		Sub-total	13,294	13,904	(610)
21		Total water service revenues	329,040	329,808	(760)
22	480	Other water revenue	1,260	1,170	90
23		Total operating revenues	330,300	330,978	(678)

**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	3,104	35	3069
4	615	Power	23,840	23,984	(144)
5	616	Other volume related expenses			
6		Total volume related expenses	26,944	24,020	2,924
7		<b>NON-VOLUME RELATED EXPENSES</b>			
8	630	Employee labor			
9	640	Materials	8,145	9,645	(1,500)
10	650	Contract work	8,973	69,713	(60,740)
11	660	Transportation expenses	8,426	3,918	4,508
12	664	Other plant maintenance expenses	3,516		3,516
13		Total non-volume related expenses	29,060	83,276	(54,216)
14		Total plant operation and maintenance exp.	56,004	107,296	(51,292)
15		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
16	670	Office salaries	29,727	28,795	932
17	671	Management salaries	65,000	66,250	(1,250)
18	674	Employee pensions and benefits		150	(150)
19	676	Uncollectible accounts expense		659	(659)
20	678	Office services and rentals	21,600	1,946	19,654
21	681	Office supplies and expenses	18,042	36,496	(18,454)
22	682	Professional services	17,749	38,663	(20,914)
23	684	Insurance	12,727	27,020	(14,293)
24	688	Regulatory commission expense			
25	689	General expenses	7,108	1,060	6,048
26		Total administrative and general expenses	171,954	201,039	(29,085)
27	800	Expenses capitalized			
28		Net administrative and general expense	171,954	201,039	(29,085)
29		Total operating expenses	227,957	308,334	(80,376)

**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	17,939		
2	State corporate franchise tax	254		
3	State unemployment insurance tax			
4	Other state and local taxes	138		
5	Federal unemployment insurance tax			
6	Federal insurance contributions act			
7	Other federal taxes	8,783		
8	Federal income taxes			
9				
10				
11	Totals	27,114		

**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	
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4		
5	Lukins Bros Water Company has elected a S Corp Status	
6		
7		
8		
9		
10	Federal tax net income	
11	Computation of tax:	
12		
13		
14		
15		
16		
17		

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

Line No.	Description (a)	Revenues Acct. 421 (b)	Expenses Acct. 426 (c)
1			
2			
3			
4			
5	Total		

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

Line No.	Description (a)	Amount (b)
1		
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				
2	670	Office salaries	29,727	29,727		29,727
3	671	Management salaries	65,000	65,000		65,000
4						
5						
6		Total	94,727	94,727		94,727

**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.	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) <span style="float:right">None</span>	
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		
13	9. Basis for determination of such amounts	
14		
15	10. Distribution of payments: <span style="float:right">Amount</span>	
16	(a) Charged to operating expenses	\$
17	(b) Charged to capital amounts	\$
18	(c) Charged to other account	\$
19	Total	\$
20	11. Distribution of charges to operating expenses by primary accounts	
21	Number and Title of Account	Amount
22		\$
23		\$
24		\$
25	Total	\$
26	12. What relationship, if any, exists between respondent and supervisory 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-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								
7								
8								
9								
10								

  

TUNNELS AND SPRINGS				FLOW IN ..... (Unit) 2		Annual Quantities Pumped .....(Unit) 2	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11							
12							
13							
14							
15							

  

Purchased Water for Resale	
16	Purchased from
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			
10	Wood			
11	Metal			
12	Concrete			
13	Totals			

**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									
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 None								
7	Flume None								
8	Lines conduit None								
9									
10	Totals								

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

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron									
12	Cast iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos									
19	Welded steel						48363		7581	1000
20	Wood									
21	Other (specify)									
22	Totals						48363		7581	1000

**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							56984
32	Wood								
33	Other (specify)								
34	Totals	40							56984

**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			811	811
Commercial and Multi-residential	17	17	108	108
Large water users				
Public authorities				
Irrigation				
Other (specify)				
Subtotal	17	17	919	919
Private fire connections			6	6
Public fire hydrants				
Total	17	17	925	925

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

Size	Meters	Services
5/8 x 3/4 - in		xxxxxxxxxxxx
3/4 - in		922
1 - in	7	
1-1/2 - in	4	
2 - in	4	
- in		
- in		
- in		
Other		
Total	15	922

**SCHEDULE D-6  
Meter Testing Data**

<b>A. Number of Meters Tested During Year as Prescribed</b>	
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>B. Number of Meters in Service Since Last Test</b>	
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 \_\_\_\_\_ (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									591,039
Large water users									
Public authorities									
Irrigation									
Other (specify)									
Total									

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 \_\_\_\_\_





## INDEX

	PAGE	WORK SHEET		PAGE	WORK SHEET
Advances from associated companies -----	21	A-12	Organization and control -----	9-10	GenInfo
Advances for construction -----	22	A-15	Other assets -----	16	A-4
Assets -----	11	Assets	Other income -----	24	B
Balance sheet -----	11-12	Liabilities	Other paid in capital -----	18	A-8
Capital stock -----	18	A-6	Payables to associated companies -----	21	A-13
Contributions in aid of construction -----	23	A-17	Population served -----	32	D-4
Depreciation and amortization reserves -----	15	A-3	Proprietary capital -----	19	A-10
Declaration -----	33	D-9	Purchased water for resale -----	30	D-1
Deferred taxes -----	22	A-16	Retained earnings -----	32	A-9
Dividends appropriations -----	19	A-9	Safe Drinking Water Bond Act Data	7	
Employees and their compensation -----	28	C-1	Service connections-----	32	D-4
Engineering and management fees -----	29	C-3	Sources of supply and water developed --	30	D-1
Excess Capacity and Non-Tariffed Services	6		Status with Board of Health -----	33	D-8
Income statement -----	24	Income	Stockholders -----	18	A-7
Liabilities -----	12	Liabilities	Storage facilities -----	30	D-2
Loans to officers, directors, or shareholders --	29	C-2	Taxes-----	27	B-3
Long term debt -----	20	A-11	Transmission and distribution facilities --	31	D-3
Management compensation -----	26	B-2	Unamortized debt discount and expense -	17	A-5
Meters and services -----	32	D-5	Unamortized premium on debt -----	17	A-5
Non-utility property -----	14	A-2	Utility plant -----	13	A-1
Officers -----	9-10	GenInfo	Water delivered to metered customers ---	32	D-7
Operating expenses -----	26	B-2	Water plant in service -----	13	A-1a
Operating revenues -----	25	B-1	Water plant held for future use -----	14	A-1b