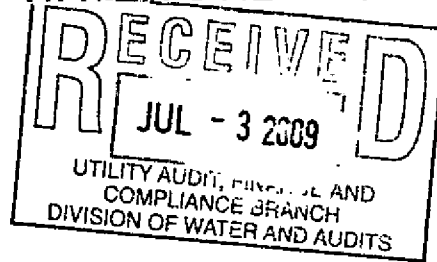


J / 43

Received _____
Examined _____

CLASS B and C  
WATER UTILITIES



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

2008  
ANNUAL REPORT  
OF

**Nacimiento Water Company**

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

**2890 Saddle Way**

**Bradley, CA**

**93426**

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 2008

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2009  
(FILE TWO COPIES IF THREE RECEIVED)

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

CLASS B and C  
WATER UTILITIES

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

2008  
ANNUAL REPORT  
OF

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

\_\_\_\_\_  
\_\_\_\_\_  
(OFFICIAL MAILING ADDRESS)

\_\_\_\_\_  
ZIP

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 2008

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2009  
(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**

[kok@cpuc.ca.gov](mailto:kok@cpuc.ca.gov)

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 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: Nacimiento Water Company

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2 Official mailing address: 2890 Saddle Way  
Bradley, CA ZIP 93426

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3 Name and title of person to whom correspondence should be addressed: Tim Bean, Gen. Mgr.  
 Telephone: 805-472-2540

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4 Address where accounting records are maintained: Same

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5 Service Area: (Refer to district reports if applicable.) Tracts 378, 379, 380, & 381 and Phase I of Tract 2162 and the Cantinas Campground on the N. shore of L. Nacimiento, San Luis Obispo county

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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>Nacimiento Water Company, Inc.</u> Organized under laws of (state) <u>California</u>

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Principal Officers:

(Name)	<u>Peggy Bean</u>	(Title)	<u>President</u>
(Name)	<u>Tim Bean</u>	(Title)	<u>Vice President</u>
(Name)	_____	(Title)	_____
(Name)	_____	(Title)	_____

---

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: \_\_\_\_\_

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

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

<u>Tim Bean</u>	<u>T2 &amp; D2</u>	<u>06743</u>
<u>Larry Denny</u>	<u>T4 &amp; D2</u>	<u>17344</u>
<u>Clay Carminati</u>	<u>T1 &amp; D1</u>	<u>pending</u>
<u>Mike Babb</u>	<u>T2 &amp; D2</u>	<u>pending</u>

NAME OF UTILITY Nacimiento Water Company

PHONE 805-472-2540

PERSON RESPONSIBLE FOR THIS REPORT Tim Bean

(Prepared from Information in the 2008 Annual Report)

	1/1/08	12/31/08	Average
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	0	0	0
2 Land and Land Rights	54,319	54,319	54,319
3 Depreciable Plant	2,667,406	2,729,460	2,698,433
4 Gross Plant in Service	2,721,724	2,783,779	2,752,751
5 Less: Accumulated Depreciation	(1,097,036)	(1,161,766)	(1,129,401)
6 Net Water Plant in Service	1,624,688	1,622,012	1,623,350
7 Water Plant Held for Future Use			0
8 Construction Work in Progress	30,465	28,765	29,615
9 Materials and Supplies			0
10 Less: Advances for Construction	0	0	0
11 Less: Contribution in Aid of Construction	(1,382,040)	(1,339,232)	(1,271,903)
12 Less: Accumulated Deferred Income and Investment Tax Credits	( )	( )	
13 Net Plant Investment	273,113	311,545	292,329
<b>CAPITALIZATION</b>			
14 Common Stock	25,000	25,000	25,000
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	159,200	159,200	159,200
17 Retained Earnings	(54,271)	(19,053)	(36,662)
18 Common Stock and Equity (Lines 14 through 17)	129,929	165,147	147,538
19 Preferred Stock			
20 Long-Term Debt	12,153	4,361	8,257
21 Notes Payable	146,810	154,405	150,607
22 Total Capitalization (Lines 18 through 21)	288,891	323,912	306,402

NAME OF UTILITY Nacimiento Water Company PHONE 805-472-2540

**INCOME STATEMENT**

	Annual Amount
23 Unmetered Water Revenue	963
24 Fire Protection Revenue	67,875
25 Irrigation Revenue	
26 Metered Water Revenue	380,974
27 Total Operating Revenue	449,813
28 <u>Operating Expenses</u>	366,375
29 Depreciation Expense (Composite Rate _____)	19,594
30 Amortization and Property Losses	
31 Property Taxes	2,617
32 Taxes Other Than Income Taxes	15,863
33 Total Operating Revenue Deduction Before Taxes	404,449
34 California Corp. Franchise Tax	1,863
35 Federal Corporate Income Tax	
36 Total Operating Revenue Deduction After Taxes	406,312
37 Net Operating Income (Loss) - California Water Operations	43,501
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	
39 Income Available for Fixed Charges	43,501
40 Interest Expense	8,283
41 Net Income (Loss) Before Dividends	35,218
42 Preferred Stock Dividends	
43 Net Income (Loss) Available for Common Stock	35,218
<b>OTHER DATA</b>	
44 Refunds of Advances for Construction	
45 Total Payroll Charged to Operating Expenses	176,144
46 Purchased Water	10,328
47 Power	16,383

<u>Active Service Connections</u>	(Exc. Fire Protect.) _____	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections				
49 Flat Rate Service Connections		632	635	633.5
50 Total Active Service Connections		632	635	633.5

Excess Capacity and Non-Tariffed Services

NOTE: In D 00-07-018, D 03-04-028, and D 04-12-023, the CPUC set forth rules and requirements regarding water utilities provision of non-tariffed services using excess capacity. These decisions require water utilities to: 1) file an advice letter requesting Commission approval of that service, 2) provide information regarding non-tariffed goods/services in each company's Annual Report to the Commission.

Based on the information and filings required in D 00-07-018, D 03-04-028, and D 04-12-023, provide the following information by each individual non-tariffed good and service provided in 200 :

Row Number	Description of Non-Tariffed Good/Service	Active or Passive	Total Revenue derived from Non-Tariffed Good/Service (by account)	Revenue Account Number	Total Expenses incurred to provide Non-Tariffed Good/Service (by Account)	Expense Account Number	Advice Letter and/or Resolution Number approving Non-Tariffed Good/Service	Total Income Tax Liability incurred because of non-tariffed Good/Service (by Account)	Income Tax Liability Account Number	Gross Value of Regulated Assets used in the provision of a Non-Tariffed Good/Service (by account)	Regulated Asset Account Number

N/A



**CLASS A, B, C AND D WATER COMPANIES  
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent:

Name: \_\_\_\_\_ N/A  
 Address: \_\_\_\_\_  
 Phone Number: \_\_\_\_\_  
 Account Number: \_\_\_\_\_  
 Date Hired: \_\_\_\_\_

2. Total surcharge collected from customers during the 12 month reporting period:

\$ _____	Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
	3/4 inch		
	1 inch		
	1 1/2 inch		
	2 inch		
	3 inch		
	4 inch		
	6 inch		
	Flat Rate		
	<b>Total</b>		

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Deposits during the year	_____
Interest earned for calendar year	_____
Withdrawals from this account	_____
Balance at end of year	_____

4. Reason or Purpose of Withdrawal from this bank account:

\_\_\_\_\_  
 \_\_\_\_\_

**CLASS A, B, C AND D WATER COMPANIES  
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (cont.)**

N/A

5. Plant amounts included in Schedule A-1a, Account No. 101--Water Plant in Service which were funded using SDWBA or SRF 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  
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	2,783,778	2,721,724
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	28,765	30,465
6		Total utility plant		2,812,543	2,752,189
7	106	Accumulated depreciation of water plant	A-3	(1,161,766)	(1,097,036)
8	114	Water plant acquisition adjustments	A-1		
9		Total amortization and adjustments		(1,161,766)	(1,097,036)
10		Net utility plant		1,650,776	1,655,153
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		49,914	69,185
20	132	Special accounts			
21	141	Accounts receivable - customers		39,060	28,292
22	142	Receivables from associated companies			
23	143	Accumulated provision for uncollectible accounts			
24	151	Materials and supplies			
25	174	Other current assets	A-4	7,857	1,537
26		Total current and accrued assets		96,831	99,014
27	180	Deferred charges	A-5	32,499	33,819
28		Total assets and deferred charges		1,780,106	1,787,986

**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	159,200	159,200
5	215	Retained earnings	A-9	(19,053)	(54,271)
6		Total corporate capital and retained earnings		165,147	129,929
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	4,361	12,153
13	225	Advances from associated companies	A-12		
14		<b>CURRENT AND ACCRUED LIABILITIES</b>			
15	231	Accounts payable		20,016	18,777
16	232	Short term notes payable			
17	233	Customer deposits			
18	235	Payables to associated companies	A-13		
19	236	Accrued taxes		6,574	6,041
20	237	Accrued interest			
21	241	Other current liabilities	A-14	154,405	146,810
22		Total current and accrued liabilities		180,995	171,627
23		<b>DEFERRED CREDITS</b>			
24	252	Advances for construction	A-15		
25	253	Other credits		92,529	92,238
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		92,529	92,238
30		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
31	271	Contributions in aid of construction	A-17	2,249,048	2,246,720
32	272	Accumulated amortization of contributions		(909,816)	(864,680)
33		Net contributions in aid of construction		1,339,232	1,382,040
34		Total liabilities and other credits		1,782,264	1,787,986

**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	2,721,724	62,054			2,783,778
2	103	Water plant held for future use					
3	104	Water plant purchased or sold					
4	105	Construction work in progress - water plant	30,465	628	xxxxxxxxxxxx	(2,328)	28,765
5	114	Water plant acquisition adjustments			xxxxxxxxxxxx		
6		Total utility plant	2,753,707	62,682		(2,328)	2,812,543

\* Debit or credit entries should be explained by footnotes or supplementary schedules  
Account 105 credited for items placed in service during year

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

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plt Additions During year (c)	Plt Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible plant					
3	303	Land	54,319				54,319
4		Total non-depreciable plant	54,319				54,319
5		<b>DEPRECIABLE PLANT</b>					
6	304	Structures	322,980	2,921			325,901
7	307	Wells	175,498	4,895			180,394
8	317	Other water source plant	36,636				36,636
9	311	Pumping equipment	58,167	14,150			72,317
10	320	Water treatment plant	861,563	193			861,755
11	330	Reservoirs, tanks and sandpipes	200,252				200,252
12	331	Water mains	620,892				620,892
13	333	Services and meter installations	160,062				160,062
14	334	Meters	54,526	1,034			55,560
15	335	Hydrants	36,000	2,776			38,776
16	339	Other equipment	65,871	12,239			78,110
17	340	Office furniture and equipment	15,916	402			16,318
18	341	Transportation equipment	59,042	23,444			82,486
19		Total depreciable plant	2,667,406	62,054			2,729,459
20		Total water plant in service	2,721,724	62,054			2,783,778

\* 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 108 Water Plant (b)	Account 106.1 SDWBA Loans (c)	Account 122 Non-utility Property (d)
1	Balance in reserves at beginning of year	1,097,036		
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	19,594		
4	(b) Charged to Account No 272	45,136		
5	(c) Charged to clearing accounts			
6	(d) Salvage recovered			
7	(e) All other credits (Footnote 2)			
8	Total Credits	64,730		
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	1,161,766		
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	<input type="checkbox"/>		
31	(b) Liberalized	<input type="checkbox"/>		
32	(1) Sum of the years digits	<input type="checkbox"/>		
33	(2) Double declining balance	<input type="checkbox"/>		
34	(3) Other	<input type="checkbox"/>		
35	(c) Both straight line and liberalized	<input checked="" type="checkbox"/>		

**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	Detail by account is not available - See attached					
2	307	Wells	depreciation schedule.					
3	317	Other water source plant						
4	311	Pumping equipment						
5	320	Water treatment plant						
6	330	Reservoirs, tanks and sandpipes	1,053,489	56,990			1,110,479	
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	4,636	156			4,792	
13	341	Transportation equipment	38,911	7,584			46,495	
14		Total	1,097,036	64,730			1,161,766	

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

Line No.	Item (a)	Amount (b)
1	Income Tax receivable	7,857
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 debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year,

- also, date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.
- 6 Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.

Line No.	Designation of long-term debt (a)	Principal amount of securities to which discount and expense, or premium minus expense, relates (b)	Total discount and expense or net premium (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
				From -- (d)	To -- (e)				
1	Account 253:					87,154		291	87,445
2	Contributions from Jonatkim Enterprises								
3									
4	Account 180					33,819	1,320		32,499
5	Water Contracts - '85 & earlier								
6									
7									
8									
9									
10									
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12									
13									
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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 stock	6/25/69		\$1	25,000	25,000	0	0
2								
3								
4								
5								
6							Total	0

**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	Peggy Bean	19,000		
2	Timothy D. Bean	6,000		
3				
4				
5				
6				
7	Total number of shares	25,000	Total number of shares	none

**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		159,200
2		
3		
4	Total	159,200

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	(54,271)
2	<b>CREDITS</b>	
3	Net income	35,218
4	Prior period adjustments	
5	Other credits (detail)	
6	Total credits	35,218
7		
8	<b>DEBITS</b>	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total debits	
15	Balance end of year	(19,053)

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	<b>CREDITS</b>	
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total credits	
7	<b>DEBITS</b>	
8	Net losses	
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	Note payable		9/16/05	8/16/09	27,408	4,361	5.49%			
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	Shareholder loan	154,405
2		
3		
4		
5	als	154,405

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	XXXXXXXXXXXXXXXXXX	0
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		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	0

**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 (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	2,246,720	2,231,720	15,000		
2	Add: Credits to account during year					
3	Contributions received during year					
4	Other credits*	2,328	2,328			
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	2,249,048	2,234,048	15,000		

\* Indicate nature of these items and show the accounts affected by the contra entries  
 Transfer from Account #253 for item placed in service





**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			
4		460.2 Commercial and multi-residential			
5		460.3 Large water users			
6		460.5 Safe Drinking Water Bond Surcharge			
7		460.9 Other unmetered revenue			
8		Sub-total			
9	462	Fire protection revenue			
10		462.1 Public fire protection			
11		462.2 Private fire protection	67,875	61,588	6,287
12		Sub-total	67,875	61,588	6,287
13	465	Irrigation revenue			
14	470	Metered water revenue			
15		470.1 Single-family residential	367,928	356,074	11,854
16		470.2 Commercial and multi-residential			
17		470.3 Large water users	13,046	9,306	3,740
18		470.5 Safe Drinking Water Bond Surcharge			
19		470.9 Other metered revenue			
20		Sub-total	380,974	365,380	15,594
21		Total water service revenues			
22	480	Other water revenue	963	3,767	(2,804)
23		Total operating revenues	449,812	430,736	19,077

**SCHEDULE B-2**  
**Account No. 401 - Operating Expenses**

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceeding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
1		<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
2		<b>VOLUME RELATED EXPENSES</b>			
3	610	Purchased water	10,328	11,406	(1,079)
4	615	Power	16,383	15,390	994
5	616	Other volume related expenses	5,162	8,996	(3,834)
6		Total volume related expenses	31,873	35,792	(3,919)
7		<b>NON-VOLUME RELATED EXPENSES</b>			
8	630	Employee labor	103,197	88,838	14,359
9	640	Materials	46,919	30,008	16,912
10	650	Contract work	12,380	7,386	4,995
11	660	Transportation expenses	17,704	25,390	(7,686)
12	664	Other plant maintenance expenses	5,206	5,670	(464)
13		Total non-volume related expenses	185,407	157,291	28,116
14		Total plant operation and maintenance exp.	217,279	193,083	24,196
15		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
16	670	Office salaries	1,403	1,222	181
17	671	Management salaries	71,544	68,420	3,124
18	674	Employee pensions and benefits	32,503	28,351	4,152
19	676	Uncollectible accounts expense	933		933
20	678	Office services and rentals	900	900	0
21	681	Office supplies and expenses	4,954	5,160	(206)
22	682	Professional services	3,552	6,701	(3,149)
23	684	Insurance	23,510	26,227	(2,717)
24	688	Regulatory commission expense	4,956	5,452	(496)
25	689	General expenses	4,842	2,609	2,232
26		Total administrative and general expenses	149,096	145,043	4,053
27	800	Expenses capitalized			
28		Net administrative and general expense	149,096	145,043	4,053
29		Total operating expenses	366,375	338,126	28,249

**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	2,617	2,617	
2	State corporate franchise tax	1,863	1,863	
3	State unemployment insurance tax	2,017	2,017	
4	Other state and local taxes	41	41	
5	Federal unemployment insurance tax	329	329	
6	Federal insurance contributions act	13,475	13,475	
7	Other federal taxes			
8	Federal income taxes			
9				
10				
11	Totals	20,342	20,342	

**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	35,218
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4	Interest income on MMA	442
5	Interest accrued but not paid on s/h loan	7,595
6	50% meals & ent nondeductible	100
7	Nondeductible penalty	100
8	Current state tax expense (deduct next year)	1,863
9	Deduct prior year state tax expense	(2,883)
10	Additional federal depreciation	(41,450)
11		
12	Federal taxable income before NOL	985
13	Net operating loss deducted	(985)
14		
15	Federal tax net income	0
16	Computation of tax:	0
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	Interest on shareholder loan	7,595
2	Interest on short term notes	177
3	Interest on long term debt	511
4		
5		
6		
7		
8		
9		
10	Total	8,283

**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	3	103,197		103,197
2	670	Office salaries	0	1,403		1,403
3	671	Management salaries	1	71,544		71,544
4						
5						
6		Total		176,144		176,144

**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) No	
3	(If the answer is in the affirmative, make appropriate replies to the following questions)*	
4	2. Name of each organization or person that was a party to such a contract or agreement.	
5		
6	3. Date of original contract or agreement.	
7	4. Date of each supplement or agreement.	
8	5. Amount of compensation paid during the year for supervision or management . . . . \$	\$71,544
9	6. To whom paid	Tim Bean
10	7. Nature of payment (salary, traveling expenses, etc.)	salary
11	8. Amounts paid for each class of service.	
12		
13	9. Basis for determination of such amounts	Monthly salary
14		
15	10. Distribution of payments:	Amount
16	(a) Charged to operating expenses	\$71,544
17	(b) Charged to capital amounts	\$
18	(c) Charged to other account	\$
19	Total	\$71,544
20	11. Distribution of charges to operating expenses by primary accounts	
21	Number and Title of Account	Amount
22	671 Management salaries	\$71,544
23		\$
24		\$
25	Total	\$71,544
26	12. What relationship, if any, exists between respondent and supervisory and/or managing concerns? N/A	
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									
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	#1	Lake bottom	1		normally	250 gpm	(see		
7	#2	Lake bottom	1		covered	200 gpm	purchased		
8	#3	Lake bottom	1		by	300 gpm	water,		
9	Gallery well (#4 & #5)	Lake bottom	2		lake	920 gpm	below)		
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 Monterey County Water Resources Agency								
17	Annual Quantities purchased					(Unit chosen) 1			
18	98.17					acre-feet			
19									
<p>* 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.</p>									

**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	1	617,000 gallons	
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal			
12	Concrete	1	84,000 gallons	
13	Totals	2	701,000 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								
2	Flume								
3	Lined conduit								
4									
5	Totals								

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

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

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								
7	Flume								
8	Lines conduit								
9									
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)									200
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos						760		19810	12680
19	Welded steel				400	1000				
20	Wood									
21	Other (specify)									
22	Totals				400	1760			19810	12880

**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)									200
25	Concrete									
26	Copper									
27	Riveted steel									
28	Standard screw									
29	Screw or welded casing									
30	Cement - asbestos	8460		6220						47930
31	Welded steel									1400
32	Wood									
33	Other (specify)									
34	Totals	8460		6220						49530

**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		627	630	
Commercial and Multi-residential				
Large water users		3	3	
Public authorities				
Industrial				
Irrigation				
Other (specify) Sewer plant		1	1	
Community landscaping, etc.		1	1	
Subtotal				
Private fire connections				
Public fire hydrants				
Total		632	635	

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

Size	Meters	Services
5/8 x 3/4 - in	116	xxxxxxxxxxxx
3/4 - in	512	
1 - in	4	
1.5 - in	3	
- in		
- in		
- in		
- in		
Other		
Total	635	

**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 . . .	0
2. Used, before repair . . . . .	3
3. Used, after repair . . . . .	0
4. Found fast, requiring billing adjustment . . . . .	0
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	approx. 270
2. More than 10, but less than 15 years . . . . .	approx. 230
3. More than 15 years . . . . .	approx. 140

**SCHEDULE D-7**  
Water delivered to Metered Customers by Months and Years in CCF

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Single-family residential	7887			5658			8012	21557
Commercial and Multi-residential								
Large water users	871			425			225	1521
Public authorities								
Irrigation								
Other (specify)								
Total	8758			6083			8237	23078

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Single-family residential			14824			14824	36381	38719	
Commercial and Multi-residential									
Large water users			412			412	1933	1230	
Public authorities									
Irrigation									
Other (specify)									
Total			15236			15236	38314	39949	

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

Total acres irrigated \_\_\_ N/A

Total population served \_\_\_\_\_ 630 residences



**FACILITIES FEES DATA**

Class B: Please provide the following information relating to Facilities Fees for districts or subsidiaries serving 2,000 or fewer customers for the calendar year (per D.91-04-068).

Class C: Please provide the following information relating to Facilities Fees collected for the calendar year, pursuant to Resolution No. W-4110.

1. Trust Account Information:

Bank Name: Heritage Oaks Bank  
 Address: 545 12th Street, Paso Robles  
 Account Number: 1311729  
 Date Opened: 8/17/07

2. Facilities Fees collected for new connections during the calendar year: **NONE**

**A. Commerical**

NAME	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

**B. Residential**

NAME	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

3. Summary of the bank account activities showing:

Balance at beginning of year	<u>\$5,083.58</u>
Deposits during the year	
Interest earned for calendar year	<u>\$150.53</u>
Withdrawals from this account	
Balance at end of year	<u>\$5,234.11</u>

4. Reason or Purpose of Withdrawal from this bank account:

N/A

**SCHEDULE D-8  
Status With State Board of Public Health**

1	Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year? Yes	
2	Are you having routine laboratory tests made of water served to your consumers? Yes	
3	Do you have a permit from the State Board of Public Health for operation of your water system? Yes	
4	Date of permit: 5/4/1999	5 If permit is "temporary", what is the expiration date? N/A
6	If you do not hold a permit, has an application been made for such permit? N/A	7 If so, on what date? N/A

**SCHEDULE D-9  
Statement of Material Financial Interest**

Use this space to report the information required by Section 2 of General Order No. 104-A. If no material financial interest existed during the year or contemplated at the end of the year, such fact shall be so stated. If additional space is required, attach a supplementary statement with reference made thereto.

No material financial interest existed during the year or was contemplated at the end of the year

**DECLARATION**  
**Before Signing, Please Check to See That All Schedules Have Been Completed**  
(See Instruction 3 on front cover)

I, the undersigned \_\_\_\_\_ owner \_\_\_\_\_  
Officer, Partner or Owner

of \_\_\_\_\_ Nacimiento Water Co. \_\_\_\_\_  
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 \_\_\_\_\_ 1/1/08 \_\_\_\_\_  
(date)

to and including \_\_\_\_\_ 12/31/08 \_\_\_\_\_  
(date)

SIGNED \_\_\_\_\_

Title \_\_\_\_\_ general manager \_\_\_\_\_

Date \_\_\_\_\_ 6/22/09 \_\_\_\_\_

12/31/08

2008 BOOK DEPRECIATION SCHEDULE

PAGE 1

CLIENT 1122100

NACIMIENTO WATER COMPANY

94-1736776

6/19/09

02:29PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SE. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
57	WATER CONTRACTS-PRE-'85	7/01/83		66,024							66,024	32,203	S/L	50		1,320
TOTAL AMORTIZATION																
AUTO / TRANSPORT EQUIPMENT																
40	UTILITY TRUCK	11/14/01		26,982							26,982	26,982	S/L	5		0
66	2005 GMC SIERRA 1500	8/01/05		32,060							32,060	15,496	S/L	5		6,412
84	RETIRED VEHICLE	6/30/06		1							1	-3,567	S/L	5		0
117	2008 SERVICE TRUCK	12/28/08		23,444							23,444		200DB MD	5	.05000	1,172
TOTAL AUTO / TRANSPORT EQUIP																
FURNITURE AND FIXTURES																
9	OFFICE EQUIP	7/01/87		462							462	462	S/L	10		0
18	COPIER	10/25/91		638							638	638	S/L	7		0
25	PHONE/FAX	5/18/93		524							524	524	S/L	7		0
26	ELECTRONICS/SCANR	3/22/94		544							544	544	S/L	10		0
30	HP 560C PRINTER & MAC SOF	1/16/95		541							541	541	S/L	10		0
38	COPIER	8/07/99		268							268	110	S/L	20		13
52	COMPUTER	10/30/02		905							905	905	S/L	5		0
53	2 DESKS	10/30/02		858							858	635	S/L	7		123
TOTAL FURNITURE AND FIXTURE																
4,740 0 0 0 0 0 4,740 4,359 136																

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IMPROVEMENTS

4	WATER PLANT	7/01/83		82,409							82,409	41,037	S/L	50		1,648
5	WATER PLANT	7/01/84		36,149							36,149	16,815	S/L	50		723
6	WATER PLANT	7/01/85		4,084							4,084	1,746	S/L	50		82
7	WATER PLANT	7/01/86		66,154							66,154	27,661	S/L	50		1,323
8	WATER PLANT	7/01/87		2,362							2,362	962	S/L	50		47
10	WATER PLANT	7/01/88		17,842							17,842	6,783	S/L	50		357
13	WATER PLANT	7/01/89		37,937							37,937	34,525	S/L	20		1,897
36	TANK ROOF	8/17/98		11,080							11,080	2,072	S/L	50		222
41	TANK ROOF	6/01/01		5,032							5,032	665	S/L	50		101
50	IMPROVEMENTS - DRYING BED	11/19/02		2,576							2,576	437	S/L	30		86
96	IMPROVEMENTS-MEZZANINE	12/06/07		1,959							1,959	5	S/L	30		65
97	IMPROVEMENTS-ELECTRICAL	12/31/07		1,079							1,079		S/L	30		36
TOTAL IMPROVEMENTS				268,663		0	0	0	0	0	268,663	132,708				6,587

LAND

61	LAND RIGHTS	12/31/04		16,592							16,592					0
67	SOURCE WATER PROTECT COST	12/31/05		13,181							13,181					0
83	SOURCE WATER PROTECT COST	12/31/06		6,500							6,500					0
92	LAND RIGHTS	11/28/07		3,046							3,046					0
TOTAL LAND				39,319		0	0	0	0	0	39,319	0				0

MACHINERY AND EQUIPMENT

TOTAL LAND				39,319		0	0	0	0	0	39,319	0				0
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1	EQUIPMENT	7/01/72		13,780							13,780	13,780	S/L	5		0
2	EQUIPMENT	7/01/73		2,974							2,974	2,974	S/L	5		0
3	EQUIPMENT	7/01/74		459							459	459	S/L	5		0
11	15 HP PUMP	1/31/89		2,867							2,867	2,867	S/L	7		0
12	10 HP PUMP	12/31/89		2,425							2,425	2,425	S/L	7		0
14	NEW METERS	7/01/89		1,569							1,569	1,404	S/L	20		78
15	METERS	12/31/90		2,531							2,531	2,159	S/L	20		127
16	NEW PUMPS	9/28/90		4,244							4,244	4,244	S/L	20		0
17	METERS	2/03/91		709							709	592	S/L	20		35
19	SENSU METER	12/26/92		750							750	570	S/L	20		38
20	FILTER SAND	4/08/92		414							414	331	S/L	20		21
21	LORRES OZONE SPECTROMETER	12/26/92		5,795							5,795	5,795	S/L	10		0
22	QUESTAR H.T. RADIO	4/23/92		873							873	873	S/L	7		0
23	POCO PUMPS/FILTER PUMP	11/17/93		626							626	439	S/L	20		31
24	SENSUS TECHNOLOGY 12 METE	2/08/93		752							752	566	S/L	20		38
27	7.5HP PUMP WELL #3	1/15/95		948							948	611	S/L	20		47
28	FILTER SAND REPLACEMENT	2/14/95		93							93	64	S/L	20		5
29	MAXON HANOHELO RADIO	8/11/95		380							380	380	S/L	10		0
31	METERS-6-3/4"	6/17/96		414							414	241	S/L	20		21
32	METERS-18-3/4"	11/11/96		1,278							1,278	715	S/L	20		64
33	FILTER SAND (1992)	12/12/96		3,776							3,776	2,966	S/L	20		189
34	NEW PUMPS WELLS 1.2.3(92)	12/12/96		2,135							2,135	2,135	S/L	7		0
35	PUMPING	3/14/97		3,603							3,603	3,603	S/L	7		0
37	18 3/4" METERS	4/28/98		1,435							1,435	696	S/L	20		72
39	RADIO EQUIPMENT	8/11/00		1,435							1,435	1,063	S/L	10		144
48	PUMPING EQUIPMENT	10/03/02		605							605	158	S/L	20		30
49	2100N TURBIDIMETER	8/05/02		1,871							1,871	509	S/L	20		94

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51	METERS	5/31/02		893							893	251	S/L	20		45
54	PUMPING EQUIPMENT	12/19/03		823							823	164	S/L	20		41
55	FLOW TRANSMITTER	4/09/03		332							332	80	S/L	20		17
56	METERS	4/22/03		841							841	2,121	S/L	20		0
58	12 3/4" METER	3/24/04		889							889	165	S/L	20		44
65	12-3/4" METERS	7/05/05		869							869	108	S/L	20		43
68	18 3/4" METERS	1/19/06		1,323							1,323	127	S/L	20		66
69	12 3/4" METERS	10/27/06		993							993	58	S/L	20		50
85	7.5 HP AUX. PUMP	12/17/07		2,233							2,233		S/L	20		112
93	DW EXCAVACUM EXCAVATOR	7/30/07		32,475							32,475	677	S/L	20		1,624
94	PIPE AND CABLE LOCATOR	12/13/07		1,460							1,460	6	S/L	20		73
95	CHIPPING HAMMER AND PTS	12/28/07		387							387		S/L	20		19
98	VALVE BOXES	12/28/07		323							323		S/L	5		65
99	IRON PIPE AND FITTINGS	12/31/07		657							657		S/L	20		33
100	400W HUBBEL METAL HALIDE	1/08/08		1,110							1,110		S/L	25	.03500	39
101	PALLET RACKS	3/31/08		1,811							1,811		S/L	25	.03500	63
102	500*8*CG90 FIT WELL 4	12/31/08		4,895							4,895		S/L	25	.00500	24
104	40 HP BOOSTER PUMP	12/31/08		11,822							11,822		S/L	25	.00500	59
105	8/13 GAST ROTARY VANE COM	9/09/08		133							133		S/L	25	.01500	2
106	MASTERLEX CHEMICAL FEEDER	12/05/08		60							60		S/L	25		0
107	METERS	4/10/08		1,034							1,034		S/L	25	.02500	26
108	FIRE HYDRANTS (2)	8/15/08		2,776							2,776		200DB	5	.15000	416
109	STORAGE CONTAINER	1/23/08		2,310							2,310		200DB	5	.35000	809
110	24" PIPE PLUG TANK 1	6/06/08		822							822		S/L	25	.02500	21
111	VIDEO SURVEILLANCE SYSTEM	9/09/08		875							875		200DB	5	.15000	131
112	SECURITY CAMERAS & ENCLDS	11/03/08		366							366		200DB	5	.03000	18
113	WELDER AND PLASMA CUTTER	12/30/08		5,421							5,421		200DB	5	.05000	271

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114	ELECTROMAG DRILL PRESS	12/31/08		602							602		2000B MQ	5	.05000	30
115	TWO WAY RADIO	12/31/08		1,842							1,842		2000B MQ	5	.05000	92
116	COMPUTER	12/30/08		402							402		2000B MQ	5	.05000	20
TOTAL MACHINERY AND EQUIPME																
				139,520		0	0	0	0	0	139,520					56,381
MISCELLANEOUS																
42	CIAC - WATER PLANT	1/01/72		665,447							665,447		S/L	50		13,309
43	CIAC - WATER PLANT	1/01/73		74,321							74,321		S/L	50		1,486
44	CIAC - WATER PLANT	1/01/74		216,520							216,520		S/L	50		4,330
45	CIAC - WATER PLANT	2/01/99		878,892							878,892		S/L	50		17,578
46	CIAC - WATER PLANT	6/01/00		280,606							280,606		S/L	50		5,612
47	CIAC - WATER PLANT	12/31/01		10,540							10,540		S/L	50		211
59	CIAC - WATER PLANT	12/01/04		88,410							88,410		S/L	50		1,768
60	CIAC - LAND	1/01/72		15,000							15,000					0
62	CIAC - CHEMICAL RM IMPROV	7/11/05		2,692							2,692		S/L	50		54
63	CIAC - OXYGEN GENERATOR	7/30/05		690							690		S/L	50		14
64	CIAC - 3-1500G CHEM TANKS	11/14/05		3,050							3,050		S/L	50		61
70	CIAC - CHEM RM IMPRVMTS	3/11/06		999							999		S/L	50		20
71	CIAC - FENCING	5/05/06		2,181							2,181		S/L	50		44
72	CIAC - ZOELLER SUMP PUMP	5/01/06		203							203		S/L	20		10
73	CIAC - PUMPING EQUIPMENT	6/10/06		1,000							1,000		S/L	20		50
74	CIAC - GAS POWERED PUMP	12/22/06		535							535		S/L	20		27
75	CIAC - HACH 1720C TURBIDI	1/01/06		220							220		S/L	20		11
76	CIAC - WATER TREATMENT EQ	2/03/06		105							105		S/L	20		5
77	CIAC - FILTER & VALVES	4/30/06		604							604		S/L	20		30
78	CIAC - FLASH MIXER MOTOR	6/02/06		55							55		S/L	20		3

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79	CIAC - PH METER W/ELECTRO	8/04/06		80							80	6	S/L	20		4
80	CIAC - 5HP AIR COMPRESSOR	10/27/06		350							350	21	S/L	20		18
81	CIAC - 10 HP AIR COMP & V	11/29/06		513							513	28	S/L	20		26
82	CIAC - COMPUTER & PRINTER	5/05/06		461							461	153	S/L	5		92
86	CIAC - PH METER	2/12/07		535							535	25	S/L	20		27
87	CIAC - COD REACTOR	2/21/07		60							60	3	S/L	20		3
88	CIAC - #28 HYDROCYCLONE	4/11/07		226							226	8	S/L	20		11
89	CIAC - HYDRAULIC PRESS	2/02/07		1,444							1,444	66	S/L	20		72
90	CIAC - DOCUMENT SAFE	2/02/07		911							911	119	S/L	7		130
91	CIAC - PRINTER	9/05/07		72							72	5	S/L	5		14
103	CIAC-40 HP PERMIUM MOTOR	1/06/08		2,328							2,328		S/L	20		116
TOTAL MISCELLANEOUS				2,249,050		0	0	0	0	0	2,249,050	864,678				45,136
TOTAL DEPRECIATION				2,783,719		0	0	0	0	0	2,783,719	1,097,037				64,730
GRAND TOTAL AMORTIZATION				66,024		0	0	0	0	0	66,024	32,203				1,320
GRAND TOTAL DEPRECIATION				2,783,719		0	0	0	0	0	2,783,719	1,097,037				64,730



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