Received	
Examined	CLASS D
	WATER UTILITIES
. —	
U#	VECEINEW
	APR 1 2005
	2004
_	
A	NNUAL REPORT
	OF
<i>O</i> -	
1/1erpoin	x 85 Camp Nelson 93208
	775775
$\mathcal{P}_{\mathbf{A}}$ $\mathcal{R}_{\mathbf{A}}$	ex 85 Como Nokon 92208
(NAME UNDER WHICH CORPORAT	ION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)
l	•
1K 32	2-392-490
. /	Exist CI TI
above -	formaville Cal., / vlare 4.
(OFFICIAL MAILING ADD	Fornguille, Cal., Tulare Co. 93228
	43208
· · · · · · · · · · · · · · · · · · ·	· —

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2004

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2005 (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: SEANEEN M WILSON 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.

ount Number	Operating Revenue	
470	Metered	
460	Unmetered	19885
465	Irrigation	7.7627
462-480	Private Fire Protection	
	Total Revenue	19885
. <u></u>		<u> </u>
	Operating Expenses	
610	Purchased Water	
615	Purchased Power	3697
	Pump Taxes	
	Purchased Chemicals	
618	Other Vol. Related exp.	
630	Employee Labor	
640	Materials	1162
650	Contract Work	1/62
	Water Testing	*
660	Transportation Expense	
664	Other Plant Maintenance	692
670	Office Salaries	<u> </u>
671	Management Salaries	7000
674	Employee Pensions and Benefits	· · · · · · · · · · · · · · · · · · ·
676	Uncollectables	
678	Office Service and Rentals donation	11 280
681	Office Supplies and Expense	355
682	Professional Services	
684	Insurance	2669
688	Regulatory Expense	2669 400
689	General Expense 1 29tmg	400 17687 1506
	Subtotal	17687
403	Depreciation Expense	1500
	Ad Valorem Taxes	7 2 2
	Payroll taxes	
408	Taxes other than income	557
409	State Income Tax	
410	Federal Income Tax	
· -	Total Deductions	19744
	Net Revenue	19744
	Rate Base	

	Average Plant
	Average Depreciation Reserve
	Net Plant
	Less: Advances
	Less: Contributions
·	Plus: Construction Work in Progress
	Plus: Working Cash
	Plus: Material & Supplies
	Rate Base
	ROR=Net Rev/Rate Base

CLASS D WATER UTILITIES (HAVING LESS THAN 500 SERVICE CONNECTIONS)

	Vierpoint Spring Water Co				
	(Name under which corporation, partnership or individual is doing busine	ess)			,
	PO BOX 85 Camp Nelson 93	3200	s		
	(Official mailing address)				
	1R's 322-392-490 (an	PN	el-	550.	•
	(Service area-town and county)	•			
	GENERAL INFORMATION		•		
TOC	JRN ORIGINAL OMMISSION PHOTOCOPIES				
(/	a corporation show: A) Date of organization incorporated in the State of B) Names, titles and addresses of principal officers:				
2 If	unincorporated give the name and address of owner or of each partner: Ben and Michelle Ray Po Box 85 Camp	\mathcal{N}_{i}	elsa	. 029	208
(/	lame and telephone number of: A) One person listed above to receive correspondence: Ben Ray B) Person responsible for operations and services:		, , ,	<i>,</i> , , , , ,	20
m If	Vere any contracts or agreements in effect with any organization or person covering service nanagement of your business affairs during the year? (Yes or No) so, what was the nature and the amount of each payment made under the agreement, to anyments made, and to what account was each payment charged?	-		and/or	
	state the names of associated companies or persons which, directly or indirectly, or through termediaries, control, or are controlled by, or are under common control with respondent:	one or	r more		
	PUBLIC HEALTH STATUS	Yes	No	Latest Date	
6 H	las state or local health department inspection been made during the year?	V		12-04	
7 A	re routine laboratory tests of water being made?	V.		12-04	
8 H	las state health department water supply permit been obtained? (Indicate date)	/		12-61	
9 If	no permit has been obtained, state whether application has been made and when.				
10 S	show expiration date if state permit is temporary.				
11 Li	ist Name, Grade, and License Number of all Licensed Operators:				
=		-			

SPECIAL INSTRUCTIONS

- 1 Beginning of year balances must agree with end of year balances shown in report for previous year.

 Attach a supplementary statement to explain any differences.
- 2 Attach a supplementary statement to explain adjustments in Schedule B Water Plant in Service.
- 3 Complete all schedules, using the words "None" or "Not applicable" if appropriate.
- 4 Report must be prepared legibly in ink or by typewriter.

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

20____(continued)

PHONE

			,	Annual
, I	NCOME STATEMENT		r	Amount
23	Unmetered Water Revenue			198845
24	Fire Protection Revenue			
25	Irrigation Revenue			
26	Metered Water Revenue			
27	Total Operating Revenue			108845
28	On anything Evenence			
29	Depreciation Expense (Composite Rate			1500
30	Amortization and Property Losses			
31	Property Taxes			557
32	Taxes Other Than Income Taxes			
33	Total Operating Revenue Deduction Before Taxes			19744
34	California Corp. Franchise Tax		•	
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			<u> </u>
40	Interest Expense			
41	Net Income (Loss) Before Dividends			
42	Preferred Stock Dividends			
43	Net Income (Loss) Available for Common Stock			_/4/
	OTHER DATA			
44	Refunds of Advances for Construction			
45	Total Payroll Charged to Operating Expenses			
46	Purchased Water			
47	Power			
	•			Annual
_	Active Service Connections (Exc. Fire Protect.)	Jan. 1	Dec. 31	Average
48	Metered Service Connections Flat Rate Service Connections W/bydramts	94	99	99
49	Flat Rate Service Connections W/A hydrands	81	81	3/
50	Total Active Service Connections			
	•			

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES 20____

	NAME OF UTILITY	· <u> </u>	PHONE	
•	PERSON RESPONSIBLE FOR THIS REPORT (Prepared from Information in the second sec	the 20 Annual	Report)	
1 2 3 4 5 6 7 8 9 10 11 12 13	BALANCE SHEET DATA Intangible Plant Land and Land Rights Depreciable Plant Gross Plant in Service Less: Accumulated Depreciation Net Water Plant in Service Water Plant Held for Future Use Construction Work in Progress Materials and Supplies Less: Advances for Construction Less: Contribution in Aid of Construction Less: Accumulated Deferred Income and Investment Tax Credits Net Plant Investment	1/1/	12/31/	Average
c	CAPITALIZATION			
14 15 16 17 18 19 20 21 22	Common Stock Proprietary Capital (Individual or Partnership) Paid-in Capital Retained Earnings Common Stock and Equity (Lines 14 through 17) Preferred Stock Long-Term Debt Notes Payable Total Capitalization (Lines 18 through 21)			

(Revised 2/01)

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

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) loan outstanding during the 12 month reporting period. (Use one sheet for each loan.)

1.	Current Fiscal Agent:
	Name: Michael J. Cahill Address: Po 95 Camp Nelson 93208
	Address: Po 95 Camp Nelson 93208
	Phone Number: 559 542 2822
	Date Hired:
2.	Former Fiscal Agent:
	Name: Tack Young CPA
	Address: 3325 W. Cambridge Que Visalia 9327
	Phone Number: <u>959 962-6151</u>
	Date Hired: 1998
3.	Total surcharge collected from customers during the 12 month reporting period:
	\$ None
4.	Summary of the trust bank account activities showing:
	Balance at beginning of year \$ 1000 e.
	Deposits during the year
	Withdrawals made for loan payments
	Other withdrawals from this account
	Balance at end of year
5.	Account information:
	Al To be a fine and it
	Bank Name: No Trust account is maintained Account Number: no customer money is managed.
	Account Number: <u>No customer money is managed</u> ,
	Date Opened:

Regulated Asset Account Number Gross Value of Regulated Assets used in the provision of a Non-Tariffed Good/Service (by account). Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter Liability Account Total Income Tax Liability incurred because of nontariffed Good/Service (by Account) Advice Letter and/or Resolution Number approving Non-Tariffed Good/Service Expense Account Number Incurred to provide Non-Tariffed Good/Service (by Account) Total Expenses 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-tarified services using excess capacity. These decisions require water utilities bu: 1)file an advice lefter requesting Commission approval of that service, 2) provide information regarding non-tarified goods/services in each companies 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_: Revenue Account Total Revenue derived from Non-Tariffed Good/Service (by account) **Excess Capacity and Non-Tariffed Services** Active or Passive ٠, Description of Non-Tariffed Good/Service Row Number

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

				DI 4	Diant	1	
			Balance	Plant	Plant		
	1		Beginning	Additions	Retirements	Other Debits*	Balance
Line	Acct.	Title of Account	of Year	During Year	During Year	or (Credits)	End of Year
No.	No.	(a)	(b)	(c)	(d)	(e)	(f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible plant					. <u></u>
3	303	Land					
4	-	Total non-depreciable plant					
5		DEPRECIABLE PLANT	<u></u>				
6	304	Structures					ļ <u>.</u>
7	307	Wells	21160				21160
8	317	Other water source plant				<u> </u>	
9	311	Pumping equipment	<u></u>	,			
10	320	Water treatment plant	<u> </u>		<u> </u>		
11	330	Reservoirs, tanks and sandpipes	12124			<u> </u>	12124
12	331	Water mains	24865				24865
13	333	Services and meter installations	1781				1781
14	334	Meters		1			
15	335	Hydrants	381				387
16	339	Other equipment		` .		<u> </u>	
17	340	Office fumiture and equipment					
18	341	Transportation equipment		<u></u>			
19		Total depreciable plant					ļ. ,
20		Total water plant in service	60317			<u> </u>	60317

SCHEDULE A - BALANCE SHEET (DECEMBER 31, 20___)

Line	Acct.	Assets	Balance	Acct.	Equity and Liabilities	Balance
1	101	Water plant in service	100317	201	Common Stock (Corporations only)	
2	103	Water plant held for future use		211	Other paid-in capital (Corporations only)	
3	104	Water plant purchased or sold		215	Retained earnings	
4	105	Water plant construction work in progress		218	Proprietary capital	-
5	108	Accumulated depreciation of water plant	47722	224	Long term debt	
6	114	Water plant acquisition adjustments			Current Liabilities	
7	124	Other investments		252	Advances for construction	
8	131	Cash	. •	253	Other deferred credits	
9	141	Accounts receivable - customers		255	Accumulated deferred investment tax credits	<u> </u>
10	142	Receivables from associated companies		282	Accumulated deferred income taxes - Acrs	
11	151	Materials and supplies			depreciation	
12	174	Other current assets		283	Accumulated deferred income taxes - other	
13	180	Deferred charges		271	Contributions in aid of construction	
14				272	Accumulated amortization of contributions	•
15		Total Assets	12595		Total Equity and Liabilities	

SCHEDULE B - WATER PLANT IN SERVICE

			Batance	Plt Additions	Pit Retirements	Other Debits	Balance
Line	Acct	. Title of Account	Beg of Year	During year	During year	or (Credits)	End of year
16	301	Intangible plant		• • • •			
17	303	Land					
18	304	Structures		-			1
19	307	Wells	21168				21160
20	317	Other water source plant					
21	311	Pumping equipment				-	
22	320	Water treatment plant					12-124
23	330	Reservoirs tanks and sandpipes	12124	•			1
24	331	Water mains	24865				24865
25	333	Services and meter installations	1781	. *			1781
26	334	Meters	387				387
27	335	Hydrants	7637				
28	339	Other equipment					
29	340	Office fumiture and equipment					<u> </u>
30		Transportation equipment		,			
31		Total water plant in service	100 317				60 317

^{*} Debit or credit entries should be explained by footnotes or supplementary schedules

SCHEDULE C - RESERVE FOR DEPRECIATION OF UTILITY PLANT

		Account 106	Account 106.1	
Line	ltem	Water Plant	SDWBA Loans	
32	Balance in reserves at beginning of year	46222		A. Method used to compute depreciation
33	Add: Credits to reserves during year			expense (Acct. 403) and rate.
34	(a) Charged to Account No. 403			5.L. Z'/2 % en plant
35	(b) Charged to Account No. 272			in service
36	(c) Charged to clearing accounts			B. Amount of depreciation expense claimed
37	(d) Salvage recovered			or to be claimed on utility property in
38	(e) All other credits			your federal income tax return for the year
39	Total credits			covered by this report \$ 1,500
40	Deduct: Debits to reserves during year			
41	(a) Book cost of property retired			·
42	(b) Cost of removal			C. State method used to compute tax
43	(c) All other debits			depreciation.
44	Total debits			
45	Balance in reserve at end of year			
46	(1) Explanation of all other credits			
47	(2) Explanation of all other debits	47722		

SCHEDULE D - CAPITAL STOCK OUTSTANDING (DECEMBER 31, 20_ Line 1 Common - (Shares par) List persons owning more than 5% of outstanding stock 2 Preferred - (Shares , \$ par) and number of shares owned by each: 3 Dividends - Common Rate - \$ - Preferred 4 Rate - \$ SCHEDULE E - LONG TERM DEBT Date Date Principal Outstanding Interest Interest of of Amount Per Balance Rate of Accrued Paid Class Issue Maturity Authorized Sheet Interest **During Year During Year** 5 6 7 8 Totals SCHEDULE F - INCOME STATEMENT SCHEDULE G -SOURCES OF SUPPLY AND Operating revenues XXXXXXXXXX **WATER DEVELOPED WELLS** 10 460 Unmetered water revenue 19885 Depth to Pumping Annual 11 462 Fire protection revenue No. Diam. Location water capacity quantities 12 465 Irrigation revenue Inch feet (g.p.m.) pumped 13 470 Metered water revenue 14 480 Other water revenue 15 Total Operating Revenue 19885 16 Operating revenue deductions XXXXXXXXX 17 Operating expenses XXXXXXXXX 18 610 Purchased water 19 615 Power 3697 20 618 Other volume related expenses 21 630 Employee labor OTHER 22 640 Materials 1162 Streams or springs Flow in (Unit) Annual 23 650 Contract work 1022 location of Priority right Diversions quantities 24 660 Transportation expenses diversion point diverted 25 664 Other plant maintenance expense Claim Capacity Max Min (Unit) 26 670 Office salaries 27 671 Management salaries 7000 28 674 Employee pensions and benefits

280

355

400

410

1687

1500

557

2057

2669

29

30

31

32

33

34 35

36

37

38

39

40

41

42

43

44

45 46

47

676 Uncollectible accounts expense

688 Regulatory commission expense

Total Operating Expenses

407 SDWBA loan amortization expense

409 State corporate income tax expense

410 Federal corporate income tax expense

Total Operating Revenue Deductions

408 Taxes other than income taxes

Utility Operating Income

426 Miscellaneous non-utility expense

681 Office supplies and expense

682 Professional services

689 General expenses

421 Non-utility income

427 Interest expense

Net Income

403 Depreciation expense

684 Insurance

678 Office services and rentals denations

testma

SCHEDULE H - OPTIONAL
WATER DELIVERED TO METERED CUSTOMERS

(If figure		ole) (specify	unit)
Classification of service	Max. mo. Mo. of	Min. mo. Mo. of	Total for year
Residential & business		1	
Industrial	. ` `		
Public authorities			
Irrigation '			
Other (specify)			
4			
N			
Total			

SCHEDULE I - EMPLOYEES AND THEIR COMPENSATION

Purchased water (unit)

Supplier:

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

Annual quantity

•					- ADVANCES FO	R CON	STRUC	TION					
			e beginning of y	rear									
			ns during year										
Subtotal - Beginning balance plus					s additions during year								
Refunds]			
Transfers to Acct. 271 - Contribution					ions in Aid of Constru	uction							
		Balance	e end of year										
	SC	HEDULE	EK-TOTAL M	ETERS									
	AND	SERVIC	ES (active and	l inactive)		SCHED	ULE L -	METER	-TESTII	NG DAT	Ά	_	
	Size		Meters	Serv	ices	Number	of meter						
. 5/	/8 x 3/4-in					1		, before					
3/	/4-in						Used	, after re	ераіг				
1.	-in						Fast,						
	-in						s of mete				est		
	-in					per Ger	eral Ord	er No. 1	03	<u> </u>			
T	otal												
			SCHEDULE	M - SEF	RVICE CONNECT	TONS A	T END	OF YE	EAR				
				Activ		, .		Inactive			Tota	COBC	ections
C	Classification		Metered	Flat	Total	Met	ered	Flat		Total	Meter		Flat
esidences			111010104	29	76	1,1,0	0.00			70107	1	₩-	1 101
0010011000				- 		 			-		 	+	
dustrial						 			_		+	-	
ther (spec	ifv)				 	 			+		+		
ator (opou	com	-//-		2	2	1				-	+	+	
Subtota				-	<u> </u>	+					 	+	
	ion (Hydrants)		•	18	18	1			_		+	\dashv	
Total	içir (riyaranış)	Į.		/ / /	· · · ·	 			-		+	┿	
(Ottal			+	99	99	 			-		+	━┼-	
OTE: Total as		o di mina di mat) should agree with								1		
JIE: IOEFU	unieczons (metei	eo pius nar,	snould agree with	TOTAL SELVICES	in Scredule K.								
	CHEDINE N	CTODA	CE EACH ITIE		COUEDINE	O E001	TACES (SE DIDE	/EVOL	LIBING	cent//c	C DID	EC\
3	CHEDULE N	- STUKA	GE FACILITIE		SCHEDULE				LEXCL	UDING	SERVIC	E PIP	£5)
		N. 1 -	Combined		5		2 1/4 to		l	٠		l <u>-</u>	
Descrip	tion	No.	in galle	ons	Description	under	3 1/4	4"	Others	sizes (sp	ecity)	<u> </u>	otals
oncrete			<u> </u>		Cast Iron	 			ļ	\bot		<u> </u>	
arth				· · · · · · · · · · · · · · · · · · ·	Welded steel	<u> </u>					<u> </u>	L	
/ood					Standard screw	ļ			<u> </u>	<u> </u>			
teel			6306	70	Cement-asbestos	<u> </u>	8065			$\perp \perp$		_8	245
ther			_		Plastic	425							425
					Other (specify)								
									T	"I			
Total					Total	425	8205					8	090
			•					•	•		·		
			•		DECLARATION	NC.							
	/De			DE 011501			=0			D. E			
	(BE	FURE S	IGNING PLEAS	SE CHECK	TO SEE THAT ALL	SCHEDU	JLES MA	VE BE	N COM	PLETE))		
		1400	المه					,					
		ages	' /	- /ν.	a sout so	بأريدها	e Hr.	stax	1/2				
			trier or owner) o		urpant 4	11 11 19	VVQ	in	10.		of utility),	
					een prepared by ne,								
and rec	ords of the res	spondent	; that I have car	refully exai	nined the same, and	declare ti	he same	to be a	complet	e and co	rrect		
stateme	ent of the busi	ness and	affairs of the at	bove-name	ed respondent and the	e operatio	ns of its	property	for the	period			
		\cdot	سعورا '	_	•	-	\mathcal{L}	· ' — '	,				
From at	nd including		2n /51		2004, to and ipclight	na	400	<u> </u>	/		. 20	004	e e
					- 	3/	77	7	/ \				
					V //	γ	177.	[[]	11.				
					and the		μ -4	400		-	$\overline{}$		
					piukeu /	m.	600	10	6.1	1 - 1	,	.بد /	con L
					<u>-</u>	<u> (IIIC)</u>	WE			<u> </u>	DYA!	W	1011
					Title							_	-
											•		
					Date	72	124	a /_	1/				
							100	1/0	<u> </u>				
							<i>'</i>	/					
						•	•						