

Received _____
Examined _____

CLASS D
WATER UTILITIES

U# 83W

2002
ANNUAL REPORT
OF

RR LEWIS SMALL WATER COMPANY

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

4500 E FREMONT ST

STOCKTON, CA

95215

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2002

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2003
(FILE TWO COPIES IF THREE RECEIVED)

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OF

P. R. LEWIS SMALL WATER COMPANY

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

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PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2002

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(FILE TWO COPIES IF THREE RECEIVED)

INSTRUCTIONS

1. One completed copy of this report (two copies if three received) must be filed **NOT LATER THAN MARCH 31**, following the year covered by the report, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298**

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Oath, on the last page, must be signed by an officer, partner or owner.
4. The report must be prepared in ink or by the use of a typewriter. Computer generated report forms may be substituted.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. The totals of the details in the latter must agree with the balances of the accounts to which they refer.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report.
9. This report must cover a calendar year, from January 1 through December 31. Fiscal year reports will not be accepted.

**Summary of Earnings
Test Year 2002**

Account Number	Operating Revenue	
470	Metered	783.59
460	Unmetered	15674.19
465	Irrigation	0
462-480	Private Fire Protection	0
	Total Revenue	16457.78
	Operating Expenses	
610	Purchased Water	0
615	Purchased Power	998.46
	Pump Taxes	0
	Purchased Chemicals	0
618	Other Vol. Related exp.	0
630	Employee Labor	0
640	Materials	951.00
650	Contract Work	2080.00
	Water Testing	608.00
660	Transportation Expense	4573.14
664	Other Plant Maintenance	0
670	Office Salaries	0
671	Management Salaries	0
674	Employee Pensions and Benefits	0
676	Uncollectables	0
678	Office Service and Rentals	0
681	Office Supplies and Expense	1444.92
682	Professional Services	3579.10
684	Insurance	3277.00
688	Regulatory Expense	231.31
689	General Expense <i>Permits</i>	551.00
	Subtotal	18293.93
403	Depreciation Expense	5109.
	Ad Valorem Taxes	0
	Payroll taxes	0
408	Taxes other than income	2563.42
409	State Income Tax	0
410	Federal Income Tax	0
	Total Deductions	
	Net Revenue	
	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)

RR LEWIS Water Company

(Name under which corporation, partnership or individual is doing business)

4500 E FREMONT ST STOCKTON CA 95215

(Official mailing address)

SIERRA CITY, SIERRA COUNTY

(Service area-town and county)

GENERAL INFORMATION

RETURN ORIGINAL
TO COMMISSION
NO PHOTOCOPIES

- 1 If 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: OSTROM FAMILY TRUST
L. OSTROM, TRUSTEE, 4500 E FREMONT ST STOCKTON CA 95215

- 3 Name and telephone number of: L. OSTROM 209.948.8917
 - (A) One person listed above to receive correspondence:
 - (B) Person responsible for operations and services:

- 4 Were any contracts or agreements in effect with any organization or person covering service, supervision and/or management of your business affairs during the year? (Yes or No)
If so, what was the nature and the amount of each payment made under the agreement, to whom were payments made, and to what account was each payment charged?

- 5 State the names of associated companies or persons which, directly or indirectly, or through one or more intermediaries, control, or are controlled by, or are under common control with respondent:

PUBLIC HEALTH STATUS

- 6 Has state or local health department inspection been made during the year?
- 7 Are routine laboratory tests of water being made?
- 8 Has state health department water supply permit been obtained? (Indicate date)
- 9 If no permit has been obtained, state whether application has been made and when.
- 10 Show expiration date if state permit is temporary.

Yes	No	Latest Date
✓		6/02
✓		12/02
✓		2/94
	N/A	
	N/A	

SPECIAL INSTRUCTIONS (over)

SPECIAL INSTRUCTIONS

- 1 Beginning of year balances must agree with end of year balances shown in report for previous year.
Attach a supplementary statement to explain any differences.
- 2 Attach a supplementary statement to explain adjustments in Schedule B - Water Plant in Service.
- 3 Complete all schedules, using the words "None" or "Not applicable" if appropriate.
- 4 Report must be prepared legibly in ink or by typewriter.

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

2002

NAME OF UTILITY RR Lewis Small Water Co. PHONE 209 948 8817

PERSON RESPONSIBLE FOR THIS REPORT L. Ostrom
 (Prepared from Information in the 2002 Annual Report)

	11/1 <u>02</u>	12/31/ <u>02</u>	Average
BALANCE SHEET DATA			
1 Intangible Plant			
2 Land and Land Rights			
3 Depreciable Plant			
4 Gross Plant in Service	<u>286407</u>	<u>288907</u>	<u>287657</u>
5 Less: Accumulated Depreciation	<u>229249</u>	<u>237437</u>	<u>233340</u>
6 Net Water Plant in Service			
7 Water Plant Held for Future Use			
8 Construction Work in Progress			
9 Materials and Supplies	<u>1500</u>	<u>625</u>	<u>1062</u>
10 Less: Advances for Construction	()	()	()
11 Less: Contribution in Aid of Construction	()	()	()
12 Less: Accumulated Deferred Income and Investment Tax Credits	()	()	()
13 Net Plant Investment	<u>58663</u>	<u>52095</u>	<u>55379</u>
CAPITALIZATION			
14 Common Stock	<u>6545</u>	<u>6545</u>	<u>6545</u>
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital			
17 Retained Earnings	<u><26471></u>	<u><30338></u>	<u><28404></u>
18 Common Stock and Equity (Lines 14 through 17)	<u><199267></u>	<u><23793></u>	<u><21859></u>
19 Preferred Stock			
20 Long-Term Debt	<u>46235</u>	<u>46235</u>	<u>46235</u>
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	<u>26309</u>	<u>22442</u>	<u>24375</u>

(Revised 2/01)

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

20 0 2
(continued)

NAME OF UTILITY R R Lewis Small Water Co PHONE 209 948 8817

INCOME STATEMENT

	Annual Amount
23 Unmetered Water Revenue	15,674. ¹⁹
24 Fire Protection Revenue	0
25 Irrigation Revenue	0
26 Metered Water Revenue	783. ⁵⁹
27 Total Operating Revenue	16,457. ⁷⁸
28 <u>Operating Expenses</u>	18,293. ⁹³
29 Depreciation Expense (Composite Rate _____)	5109
30 Amortization and Property Losses	3084
31 Property Taxes	2563. ⁴²
32 Taxes Other Than Income Taxes	0
33 Total Operating Revenue Deduction Before Taxes	12,592. ⁵⁷
34 California Corp. Franchise Tax	0
35 Federal Corporate Income Tax	0
36 Total Operating Revenue Deduction After Taxes	12,592
37 Net Operating Income (Loss) - California Water Operations	< 100 >
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	0
45 Total Payroll Charged to Operating Expenses	0
46 Purchased Water	0
47 Power	998. ⁴⁶

Active Service Connections (Exc. Fire Protect.) _____

48 Metered Service Connections	28
49 Flat Rate Service Connections	81
50 Total Active Service Connections	109

	Jan. 1	Dec. 31	Annual Average
	28		
	81		
	109		

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

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

1. Current Fiscal Agent:

Name: _____
Address: _____
Phone Number: _____
Date Hired: _____

2. Former Fiscal Agent:

Name: _____
Address: _____
Phone Number: _____
Date Hired: _____

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

\$ _____

4. Summary of the trust bank account activities showing:

Balance at beginning of year	\$ _____
Deposits during the year	_____
Withdrawals made for loan payments	_____
Other withdrawals from this account	_____
Balance at end of year	_____

5. Account information:

Bank Name: _____
Account Number: _____
Date Opened: _____

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

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

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

Line	Acct.	Assets	Balance	Acct.	Equity and Liabilities	Balance
1	101	Water plant in service	288907	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	30337
4	105	Water plant construction work in progress		218	Proprietary capital	6545
5	108	Accumulated depreciation of water plant	237437	224	Long term debt	46235
6	114	Water plant acquisition adjustments			Current Liabilities	5792.51
7	124	Other investments		252	Advances for construction	
8	131	Cash	324	253	Other deferred credits	
9	141	Accounts receivable - customers	e	255	Accumulated deferred investment tax credits	
10	142	Receivables from associated companies		282	Accumulated deferred income taxes - Acrs	
11	151	Materials and supplies	600		depreciation	
12	174	Other current assets		283	Accumulated deferred income taxes - other	
13	180	Deferred charges		271	Contributions in aid of construction	827.41
14				272	Accumulated amortization of contributions	58588
15		Total Assets	52394		Total Equity and Liabilities	52394

SCHEDULE B - WATER PLANT IN SERVICE

Line	Acct	Title of Account	Balance Beg of Year	Pit Additions During year	Pit Retirements During year	Other Debits or (Credits)	Balance End of year
16	301	Intangible plant					
17	303	Land					
18	304	Structures	2860				2860
19	307	Wells					
20	317	Other water source plant					
21	311	Pumping equipment					
22	320	Water treatment plant					
23	330	Reservoirs tanks and sandpipes	24234	2500			26734
24	331	Water mains	170895				170895
25	333	Services and meter installations	23942				23942
26	334	Meters	7908				7908
27	335	Hydrants	39362				39362
28	339	Other equipment	2360				2360
29	340	Office furniture and equipment					
30	341	Transportation equipment	14846				14846
31		Total water plant in service	286407	2500			288907

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

SCHEDULE C - RESERVE FOR DEPRECIATION OF UTILITY PLANT

Line	Item	Account 106 Water Plant	Account 106.1 SDWBA Loans	
32	Balance in reserves at beginning of year	229244		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	5109		
35	(b) Charged to Account No. 272	3084		(Ends 2011)
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	< 8193 >		covered by this report \$
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	e		
45	Balance in reserve at end of year	237437		
46	(1) Explanation of all other credits			
47	(2) Explanation of all other debits			

2029 47480.46 @ 46 = 1048
 2029 <1545> @ 29 = <53>
 2037 2635.21 @ 46 = 21
 2005 1886 @ 5 = 377²⁰

2015 22962 @ 15 = 1531
 2016 11237 @ 15 = 749.13
 2006 1950 @ 5 = 390
 2007 3000 @ 5 = 600
 2017 2935 @ 15 = 19567
 2012 2500 @ 10 = 250

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 - \$		
4	- Preferred	Rate - \$		

SCHEDULE E - LONG TERM DEBT

	Class	Date of Issue	Date of Maturity	Principal Amount Authorized	Outstanding Per Balance Sheet	Rate of Interest	Interest Accrued During Year	Interest Paid During Year
5	224 Ostrom Trust	5-93	2010		46235.15	6	0	0
6								
7								
8	Totals							

SCHEDULE F - INCOME STATEMENT

9	Operating revenues	XXXXXXXXXX
10	460 Unmetered water revenue	15674.19
11	462 Fire protection revenue	0
12	465 Irrigation revenue	0
13	470 Metered water revenue	783.59
14	480 Other water revenue <i>Rocky Mts. PUE late fees</i>	11796.82
15	Total Operating Revenue	28254.60
16	Operating revenue deductions	XXXXXXXXXX
17	Operating expenses	XXXXXXXXXX
18	610 Purchased water	0
19	615 Power	998.46
20	618 Other volume related expenses	0
21	630 Employee labor	0
22	640 Materials	9510.00
23	650 Contract work	2080.00
24	660 Transportation expenses	4573.14
25	664 Other plant maintenance expense	0
26	670 Office salaries	0
27	671 Management salaries	0
28	674 Employee pensions and benefits	0
29	676 Uncollectible accounts expense	0
30	678 Office services and rentals	0
31	681 Office supplies and expense	1444.92
32	682 Professional services	3519.10
33	684 Insurance	3277.00
34	688 Regulatory commission expense	231.31
35	689 General expenses <i>Permits</i>	551.00
36	Total Operating Expenses	18293.93
37	403 Depreciation expense	5109
38	407 SDWBA loan amortization expense	0
39	408 Taxes other than income taxes	2563.44
40	409 State corporate income tax expense	0
41	410 Federal corporate income tax expense	0
42	Total Operating Revenue Deductions	25966.35
43	Utility Operating Income	2288.25
44	421 Non-utility income	0
45	426 Miscellaneous non-utility expense	0
46	427 Interest expense	0
47	Net Income	

SCHEDULE G - SOURCES OF SUPPLY AND WATER DEVELOPED WELLS

Location	No.	Diam. Inch	Depth to water feet	Pumping capacity (g.p.m.)	Annual quantities pumped

OTHER

Streams or springs location of diversion point	Flow in (Unit)		Annual quantities diverted (Unit)	
	Priority right	Diversions		
	Claim	Capacity	Max	Min
Purchased water (unit)			Annual quantity	
Supplier:				

SCHEDULE H - OPTIONAL WATER DELIVERED TO METERED CUSTOMERS
(If figures are available) (specify unit)

Classification of service	Max. mo. Mo. of	Min. mo. Mo. of	Total for year
Residential & business			
Industrial			
Public authorities			
Irrigation			
Other (specify)			
Total			

SCHEDULE I - EMPLOYEES AND THEIR COMPENSATION

Line	Acct	Account	Number at end of year	Salaries Charged to Expense	Salaries Charged to Plant Accounts	Total Salaries and Wages Paid
48	630	Employee Labor	0			
49	670	Office salaries	0			
50	671	Management salaries	0			
51		Total	0			

SCHEDULE J - ADVANCES FOR CONSTRUCTION

Balance beginning of year	27243
Additions during year	0
Subtotal - Beginning balance plus additions during year	27243
Refunds	0
Transfers to Acct. 271 - Contributions in Aid of Construction	3089
Balance end of year	24159

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

Size	Meters	Services
5/8 x 3/4-in	3049	
3/4-in		
1-in	1	
2-in	21	
4-in	2	
Total	3850	

SCHEDULE L - METER-TESTING DATA

Number of meters tested during year	
1	Used, before repair...
2	Used, after repair
3	Fast, requiring refund ..
Numbers of meters in service requiring test per General Order No. 103	

SCHEDULE M - SERVICE CONNECTIONS AT END OF YEAR

Classification	Active			Inactive			Total connections	
	Metered	Flat	Total	Metered	Flat	Total	Metered	Flat
Residences	28	81	109	3	86	89	81	140
	48	63	111	2	27	29	48	
Industrial								
Other (specify)								
Subtotal								
Fire protection (Hydrants)	48	63	111	2	27	29	48	
Total	28	81	109	3	86	89	81	140

NOTE: Total connections (metered plus flat) should agree with total services in Schedule K.

SCHEDULE N - STORAGE FACILITIES

SCHEDULE O - FOOTAGES OF PIPE (EXCLUDING SERVICE PIPES)

Description	No.	Combined capacity in gallons	Description	Pipe Sizes				Totals
				2" and under	2 1/4 to 3 1/4	4"	Other sizes (specify)	
Concrete	2	20 000	Cast Iron					
Earth			Welded steel			2439	2830	3800
Wood			Standard screw	2197	5160			7357
Steel	4	25 750	Cement-asbestos					
Other			Plastic					
<i>Wixson</i>	1	5 000	Other (specify)					
			<i>Wixson</i>			300		300
			<i>Fire</i>				2500	2500
Total	7	50 750	Total	4023	5160	2830	6300	

DECLARATION

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

I, the undersigned (officer, partner or owner) of PRISUNCO (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, 2002 to and including 12-31-02, 20

Signed [Signature]

Title MANAGER

Date 6-17-03