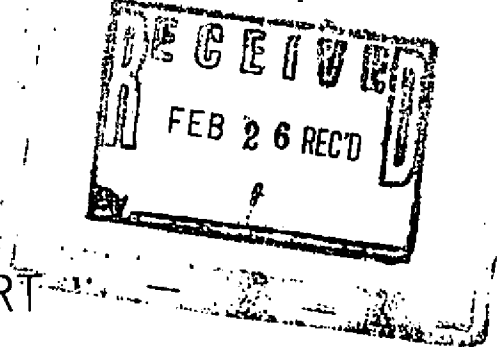


74

Received _____
Examined _____

CLASS B and C  
WATER UTILITIES



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

2002  
ANNUAL REPORT  
OF

Rio Plaza Water Company, Inc.

\_\_\_\_\_

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

\_\_\_\_\_

8698 Roseland Avenue RR#1 Moorpark, CA 93021  
(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)

## **INSTRUCTIONS**

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

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

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

## INSTRUCTIONS

### FOR PREPARATION OF

### SELECTED FINANCIAL DATA SHEET

### FOR CLASS A, B, C AND D, WATER UTILITIES

To prepare the attached data sheets, refer to the Balance Sheet, Income Statement and supporting detail schedules in the annual report for the required data.

Please follow the instruction below:

1. Common plant allocated to water should be indicated with water plant figures in Net Plant Investment.
2. The capitalization section for those reporting on both California Only and Total System Forms should be identical and completed with Total Company Data. Be sure that Advances for Construction include California water data only.
3. Complete the operation section with California water revenues and expenses, but if necessary, remove interdepartmental revenues and expenses.
4. All other utility and nonutility revenues and expenses are netted on Line No. 38.

**GENERAL INFORMATION**

1 Name under which utility is doing business: Rio Plaza Water Company, Inc.

2 Official mailing address: 8698 Roseland Avenue RR#1 Moorpark, CA 93021  
ZIP

3 Name and title of person to whom correspondence should be addressed: John Chris Nickel  
Telephone: 805-529-2470

4 Address where accounting records are maintained: 8698 Roseland Avenue RR#1 Moorpark, CA 93021

5 Service Area: (Refer to district reports if applicable.) El Rio/Oxnard

6 Service Manager (if located in or near Service Area): (Refer to district reports if applicable.)

Name: Robert Eranio

Address: 2188 Johnson Drive Ventura, CA 93004 Telephone: 805-650-8331

7 OWNERSHIP. Check and fill in appropriate line:

- Individual (name of owner) \_\_\_\_\_
- Partnership (name of partner) \_\_\_\_\_
- Partnership (name of partner) \_\_\_\_\_
- Partnership (name of partner) \_\_\_\_\_
- Corporation (corporate name) Rio Plaza Water Company, Inc.  
Organized under laws of (state) California

Principal Officers:

(Name)	<u>John Chris Nickel</u>	(Title)	<u>President</u>
(Name)	<u>John Chris Nickel</u>	(Title)	<u>President</u>
(Name)	<u>Gary G. Pace</u>	(Title)	<u>Secretary/Treasurer</u>
(Name)		(Title)	

8 Names of associated companies:

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:

	Date:
	Date:
	Date:
	Date:

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

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

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES  
2001

NAME OF UTILITY Rio Plaza Water Company, Inc.

PHONE 805-529-2470

PERSON RESPONSIBLE FOR THIS REPORT Frank Brommenschenkel

(Prepared from Information in the 2001 Annual Report)

	1/1/02	12/31/02	Average
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	364,698	364,698	364,698
2 Land and Land Rights	499	499	499
3 Depreciable Plant	312,570	373,021	342,795
4 Gross Plant in Service	677,767	738,218	707,992
5 Less: Accumulated Depreciation	302,406	368,761	335,584
6 Net Water Plant in Service	375,361	369,457	372,409
7 Water Plant Held for Future Use			
8 Construction Work in Progress			
9 Materials and Supplies	1,990	1,990	1,990
10 Less: Advances for Construction	( )	( )	( )
11 Less: Contribution in Aid of Construction	65,814	65,814	65,814
12 Less: Accumulated Deferred Income and Investment Tax Cre	( )	( )	( )
13 Net Plant Investment	311,537	305,632	308,584
<b>CAPITALIZATION</b>			
14 Common Stock	14,000	14,000	14,000
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	975	975	975
17 Retained Earnings			
18 Common Stock and Equity (Lines 14 through 17)	14,975	14,975	14,975
19 Preferred Stock			
20 Long-Term Debt			
21 Notes Payable	12,025	10,668	11,346
22 Total Capitalization (Lines 18 through 21)	27,000	25,643	26,321

(Revised 10/97)

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES  
2001

NAME OF UTILITY Rio Plaza Water Company, In.      PHONE 805-529-2470

	Annual Amount
<b>INCOME STATEMENT</b>	
23 Unmetered Water Revenue (SDWBA Surcharge)	\$ 37,785
24 Fire Protection Revenue (Investment Income)	\$ -
25 Irrigation Revenue	
26 Metered Water Revenue	\$ 188,766
27 Total Operating Revenue	\$ 226,551
28 <u>Operating Expenses</u>	\$ 155,280
29 Depreciation Expense (Composite Rate _____)	\$ 15,758
30 Amortization and Property Losses	\$ 23,314
31 Property Taxes	\$ 1,453
32 Taxes Other Than Income Taxes	\$ 9,454
33 Total Operating Revenue Deduction Before Taxes	\$ 205,260
34 California Corp. Franchise Tax	\$ -
35 Federal Corporate Income Tax	\$ -
36 Total Operating Revenue Deduction After Taxes	\$ 21,292
37 Net Operating Income (Loss) - California Water Operations	\$ 21,292
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	
39 Income Available for Fixed Charges	
40 Interest Expense	\$ 15,840
41 Net Income (Loss) Before Dividends	\$ 5,451
42 Preferred Stock Dividends	
43 Net Income (Loss) Available for Common Stock	
<b>OTHER DATA</b>	
44 Refunds of Advances for Construction	
45 Total Payroll Charged to Operating Expenses	
46 Purchased Water	
47 Power	\$ 20,120

<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		520	520	520
49 Flat Rate Service Connections				
50 Total Active Service Connections		520	520	520

**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: MERRILL LYNCH, WORKING CAPITAL MANAGEMENT ACCOUNT \_\_\_\_\_  
 Address: 400 Esplanade Drive, Oxnard CA 93030 \_\_\_\_\_  
 Phone Number: 805-983-6053 \_\_\_\_\_  
 Date Hired: February 4, 1994 \_\_\_\_\_

2. Former Fiscal Agent:

Name: Bank of a-levy (Merged with 1st Interstate) \_\_\_\_\_  
 Address: Oxnard, CA 93030 \_\_\_\_\_  
 Phone Number: \_\_\_\_\_  
 Date Hired: 1980 \_\_\_\_\_

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

\$37,785.00

4. Summary of the trust bank account activities showing:

Balance at beginning of year	<u>\$19,424.34</u>
Deposits during the year	<u>\$ 38,157.50</u>
Withdrawals made for loan payments	<u>\$ 36,488.38</u>
Other withdrawals from this account	<u>\$ 300.00</u>
Balance at end of year	<u>\$ 20,793.46</u>

5. Account information:

Bank Name: MERRILL LYNCH, WORKING CAPITAL MANAGEMENT ACCOUNT \_\_\_\_\_  
 Account Number: 228-07587 \_\_\_\_\_  
 Date Opened: February 4, 1994 \_\_\_\_\_

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

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits* or (Credits) (e)	Balance End of Year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible plant	\$ 364,698				\$ 364,698
3	303	Land					
4		Total non-depreciable plant	\$ 364,698				\$ 364,698
5		DEPRECIABLE PLANT					
6	304	Structures					
7	307	Wells					
8	317	Other water source plant					
9	311	Pumping equipment					
10	320	Water treatment plant					
11	330	Reservoirs, tanks and sandpipes					
12	331	Water mains					
13	333	Services and meter installations					
14	334	Meters					
15	335	Hydrants					
16	339	Other equipment					
17	340	Office furniture and equipment					
18	341	Transportation equipment					
19		Total depreciable plant					
20		Total water plant in service					





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

Line No.	Acct. No.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>CORPORATE CAPITAL AND SURPLUS</b>			
2	201	Common stock	9	14,000	14,000
3	204	Preferred stock	9		
4	211	Other paid-in capital	9	975	975
5	215	Retained earnings	10	159,936	154,485
6		Total corporate capital and retained earnings		174,911	169,460
7		<b>PROPRIETARY CAPITAL</b>			
8	218	Proprietary capital	10		
9	218.1	Proprietary drawings			
10		Total proprietary capital			
11		<b>LONG TERM DEBT</b>			
12	224	Long term debt	11	174,331	196,677
13	225	Advances from associated companies	12		
14		<b>CURRENT AND ACCRUED LIABILITIES</b>			
15	231	Accounts payable		34,929	11,965
16	232	Short term notes payable		10,668	12,025
17	233	Customer deposits		5,745	5,725
18	235	Payables to associated companies	12	13,178	11,827
19	236	Accrued taxes			
20	237	Accrued interest			
21	241	Other current liabilities	13		
22		Total current and accrued liabilities		64,520	41,542
23		<b>DEFERRED CREDITS</b>			
24	252	Advances for construction	13		
25	253	Other credits	8		
26	255	Accumulated deferred investment tax credits	13		
27	282	Accumulated deferred income taxes - ACRS depreciation	13		
28	283	Accumulated deferred income taxes - other	13		
29		Total deferred credits			
30		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
31	271	Contributions in aid of construction	14	65,814	65,814
32	272	Accumulated amortization of contributions		14,006	12,282
33		Net contributions in aid of construction		51,808	53,532
34		Total liabilities and other credits		465,570	461,213

**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	\$682,971	\$ 55,247	\$ -		738,218
2	103	Water plant held for future use					
3	104	Water plant purchased or sold					
4	105	Construction work in progress - water plant			XXXXXXXXXXXX		
5	114	Water plant acquisition adjustments			XXXXXXXXXXXX		
6		Total utility plant	\$682,971	\$ 55,247	\$ -		\$738,218

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

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

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plt Additions During year (c)	Plt Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible plant	364,698				364,698
3	303	Land	499				499
4		Total non-depreciable plant	365,197				365,197
5		<b>DEPRECIABLE PLANT</b>					
6	304	Structures	8,976				8,976
7	307	Wells	19,001				19,001
8	317	Other water source plant					
9	311	Pumping equipment	61,006				61,006
10	320	Water treatment plant	16,235				16,235
11	330	Reservoirs, tanks and sandpipes	17,654				17,654
12	331	Water mains	71,867				71,867
13	333	Services and meter installations	37,668				37,668
14	334	Meters	35,807	(0)			35,807
15	335	Hydrants	2,408				2,408
16	339	Other equipment	40,423	16,295			56,718
17	340	Office furniture and equipment	6,727				6,727
18	341	Transportation equipment		38,952			38,952
19		Total depreciabel plant	317,774	55,247	-		373,021
20		Total water plant in service	682,971				738,218

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

**SCHEDULE A-1b**  
**Account No. 103 - Water Plant Held for Future Use**

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property will be placed in Service (c)	Balance End of Year (d)
1	N/A			
2				
3				
4				
5				
6				
7				
8				
9				
10	Total			

**SCHEDULE A-2**  
**Account No. 121 - Non-utility Property and Other Assets**

Line No.	Name and Description of Property (a)	Book Value End of Year (b)
1		
2	N/A	
3		
4		
5		
6		
7		
8		
9		
10	Total	

**SCHEDULE A-3**  
**Account Nos. 108 and 122 - Depreciation and Amortization Reserves**

Line No.	Item (a)	Account 106 Water Plant (b)	Account 106.1 SDWBA Loans (c)	Account 122 Non-utility Property (d)
1	Balance in reserves at beginning of year	162,636	168,022	
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	15,758	23,314	
4	(b) Charged to Account No 272			
5	(c) Charged to clearing accounts		(969)	
6	(d) Salvage recovered			
7	(e) All other credits (Footnote 2)			
8	Total Credits			
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired			
11	(b) Cost of removal			
12	(c) All other debits (Footnote 3)			
13	Total debits			
14	Balance in reserve at end of year	178,394	190,367	
		368,761		
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE 2.62%			
16				
17	(2) EXPLANATION OF ALL OTHER CREDITS:			
18				
19				
20				
21				
22				
23	(3) EXPLANATION OF ALL OTHER DEBITS:			
24				
25				
26				
27				
28				
29	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION			
30	(a) Straight line	[ ]		
31	(b) Liberalized	[ ]		
32	(1) Sum of the years digits	[ ]		
33	(2) Double declining balance	[ ]		
34	(3) Other	[ ]		
35	(c) Both straight line and liberalized	[ ]		

**SCHEDULE A-3a**  
**Account No. 108 - Analysis of Entries in Depreciation Reserve**

Line No.	Acct No.	# Depreciable Plant (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserve During Year Excl. Cost of Removal (d)	Salvage and Cost of Removal Net (Dr.) or (Cr.) (e)	Balance End of Year (f)
1	304	Structures	3,284	231			3,514
2	307	Wells	19,001	-			19,001
3	317	Other water source plant		-			
4	311	Pumping equipment	46,670	1,598			48,268
5	320	Water treatment plant	14,176	425			14,601
6	330	Reservoirs, tanks and sandpipes	3,549	462			4,012
7	331	Water mains	23,353	1,883			25,236
8	333	Services and meter installations	30,065	208			30,272
9	334	Meters	11,479	802			12,281
10	335	Hydrants	2,408	-			2,408
11	339	Other equipment	8,005	1,959			9,964
12	340	Office furniture and equipment	645	176			821
13	341	Transportation equipment	1,299	8,439			9,738
14		Total	163,934	16,184			180,118

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

Line No.	Item (a)	Amount (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		



**SCHEDULE A-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	1955	280	50	280	280	0	0
2								
3								
4								
5								
6							Total	

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

Line No.	COMMON STOCK		PREFERRED STOCK	
	Name (a)	Number of Shares (b)	Name (c)	Number of Shares (d)
1	Lee Linden	28		
2	JC Nickel Trust	252		
3				
4				
5				
6				
7	Total number of shares	280	Total number of shares	

**SCHEDULE A-8**  
**Account No. 211 - Other Paid in Capital (Corporations only)**

Line No.	Type of Paid in Capital (a)	Balance End of Year (b)
1	From John Cris Nickel, 1998	975.12
2		
3		
4	Total	975.12



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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	154,485
2	<b>CREDITS</b>	
3	Net income	5,451
4	Prior period adjustments	
5	Other credits (detail)	
6	Total credits	5,451
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	bits	
15	Balance end of year	159,936

**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-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					
2	<b>N/A</b>				
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					
2	<b>N/A</b>				
3					
4	Totals				

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

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

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

Line No.	(a)	(b)	Amount (c)
	N/A		
1	Balance beginning of year	XXXXXXXXXXXXXXXXXX	
2	Additions during year	XXXXXXXXXXXXXXXXXX	
3	Subtotal - Beginning balance plus additions 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	

**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	N/A			
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	\$ 53,532	\$ 53,532			
2	Add: Credits to account during year	\$ -				
3	Contributions received during year	\$ -				
4	Other credits*	\$ -				
5	Total credits	\$ -				
6	Deduct: Debits to Account during year	\$ -				
7	Depreciation charges for year	\$ (1,724)	\$ (1,724)			
8	Nondepreciable donated property retired	\$ -				
9	Other debits*	\$ -				
10	Total debits	\$ -				
11	Balance end of year	\$ 51,807	\$ 51,807			

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

\*Adjustment from prior year to the depreciation rate of 2.62%



**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			
12		Sub-total			
13	465	Irrigation revenue			
14	470	Metered water revenue			
15		470.1 Single-family residential	\$ 174,336.40	\$ 161,645.91	\$ 12,690.49
16		470.2 Commercial and multi-residential	\$ 3,858.57	\$ 4,338.84	\$ (480.27)
17		470.3 Large water users	\$ 10,571.35	\$ 11,653.92	\$ (1,082.57)
18		470.5 Safe Drinking Water Bond Surcharge	\$ 37,785.00	\$ 37,895.97	\$ (110.97)
19		470.9 Other metered revenue			\$ -
20		Sub-total	\$ 226,551.32	\$ 215,534.64	\$ 11,016.68
21		Total water service revenues	\$ 226,551.32	\$ 215,534.64	\$ 11,016.68
22	480	Other water revenue			\$ -
23		Total operating revenues	\$ 226,551.32	\$ 215,534.64	\$ 11,016.68

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

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
1		<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
2		<b>VOLUME RELATED EXPENSES</b>			
3	610	Purchased water			
4	615	Power	\$ 20,119.62	\$ 18,111.10	\$ 2,008.52
5	616	Other volume related expenses	\$ 22,031.88	\$ 33,692.46	\$ (11,660.58)
6		Total volume related expenses	\$ 42,151.50	\$ 51,803.56	\$ (9,652.06)
7		<b>NON-VOLUME RELATED EXPENSES</b>			
8	630	Employee labor	\$ 21,101.87	\$ 12,946.66	\$ 8,155.21
9	640	Materials	\$ 2,972.61	\$ 1,864.98	\$ 1,107.63
10	650	Contract work	\$ 14,301.21	\$ 12,031.81	\$ 2,269.40
11	660	Transportation expenses	\$ 5,151.36	\$ 14,421.68	\$ (9,270.32)
12	664	Other plant maintenance expenses			\$ -
13		Total non-volume related expenses	\$ 43,527.05	\$ 41,265.13	\$ 2,261.92
14		Total plant operation and maintenance exp.	\$ 85,678.55	\$ 93,068.69	\$ (7,390.14)
15		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
16	670	Office salaries			
17	671	Management salaries	\$ 19,087.94	\$ 19,087.92	\$ 0.02
18	674	Employee pensions and benefits	\$ 3,197.07	\$ 2,364.00	\$ 833.07
19	676	Uncollectible accounts expense		\$ 351.26	\$ (351.26)
20	678	Office services and rentals	\$ 3,287.77	\$ 2,676.30	\$ 611.47
21	681	Office supplies and expenses	\$ 2,389.04	\$ 2,405.72	\$ (16.68)
22	682	Professional services	\$ 30,852.39	\$ 29,624.03	\$ 1,228.36
23	684	Insurance	\$ 4,445.89	\$ 3,407.00	\$ 1,038.89
24	688	Regulatory commission expense	\$ 730.25	\$ 705.00	\$ 25.25
25	689	General expenses	\$ 5,611.09	\$ 3,607.43	\$ 2,003.66
26		Total administrative and general expenses	\$ 69,601.44	\$ 64,228.66	\$ 5,372.78
27	800	Expenses capitalized			
28		Net administrative and general expense	\$ 69,601.44	\$ 64,228.66	\$ 5,372.78
29		Total operating expenses	\$ 155,279.99	\$ 157,297.35	\$ (2,017.36)



**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	\$ 1,453.40	\$ 1,453.40	
2	State corporate franchise tax		\$ -	
3	State unemployment insurance tax		\$ -	
4	Other state and local taxes	\$ 3,545.74	\$ 3,545.74	
5	Federal unemployment insurance tax	\$ 5,908.52	\$ 5,908.52	
6	Federal insurance contributions act		\$ -	
7	Other federal taxes		\$ -	
8	Federal income taxes		\$ -	
9			\$ -	
10				
11	Totals	\$ 10,907.66	\$ 10,907.66	

**SCHEDULE B-4**  
**Reconciliation of Reported Net Income for Federal Income Taxes**

- 1 Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.
  
- 2 If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.
  
- 3 Show taxable year if other than calendar year from \_\_\_\_\_ to \_\_\_\_\_.

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 4	
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4		
5		
6		
7		
8		
9		
10	Federal tax net income	
11	Computation of tax:	
12		
13		
14		
15		
16		
17		

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

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

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

Line No.	Description (a)	Amount (b)
1	DWR - SDWBA Loan	\$ 14,142.72
2	Santa Barbara Bank and Trust	\$ 1,132.31
3	Interest on Customer Deposits	\$ 28.53
4	Vehicle Loan Interest	\$ 536.90
5		
6		
7		
8		
9		
10	Total	\$ 15,840.46

**SCHEDULE C-1**  
**Compensation of Individual Proprietor, Partners and Employees Included in Expenses**

Line No.	Acct. No.	Account (a)	Number at End of Year (b)	Salaries Charged to Expense (c)	Salaries Charged to Plant Accounts (d)	Total Salaries and Wages Paid (e)
1	630	Employee Labor	1	\$ 21,101.87		\$ 21,101.87
2	670	Office salaries	Contracted			\$ -
3	671	Management salaries	1	\$ 19,087.94		\$ 19,087.94
4						\$ -
5						
6		Total	2	\$ 40,189.81	\$ -	\$ 40,189.81

**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								
2			N/A					
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 and/or management of its own affairs during the year? Answer: (Yes or No)	
2	(If the answer is in the affirmative, make appropriate replies to the following questions)*	
3	2. Name of each organization or person that was a party to such a contract or agreement.	
4		
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 . . . . \$	\$ 19,087.94
9	6. To whom paid	
10	7. Nature of payment (salary, traveling expenses, etc.).	
11	8. Amounts paid for each class of service.	
12		
13	9. Basis for determination of such amounts	
14		
15	10. Distribution of payments:	
16	(a) Charged to operating expenses	\$ 19,087.94
17	(b) Charged to capital amounts	\$
18	(c) Charged to other account	\$
19	Total	\$
20	11. Distribution of charges to operating expenses by primary accounts	
21	Number and Title of Account	Amount
22		\$
23	671 Management Salaries	\$ 19,087.94
24		\$
25	Total	\$ 19,087.94
26	12. What relationship, if any, exists between respondent and supervisory and/or managing concerns?	
27		
* File with this report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished, in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.		

**SCHEDULE D-1  
Sources of Supply and Water Developed**

STREAMS					FLOW IN ..... (Unit) 2			Annual Quantities Diverted ..... (Unit) 2	Remarks
Line No.	Diverted Into *	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1		N/A							
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	#2	Reservoir		16"	32'		1,150		
7	#3	End of Cortez		14"	34.2'		1,050		
8									
9									
10									
TUNNELS AND SPRINGS				FLOW IN ..... (Unit) 2			Annual Quantities Pumped ..... (Unit) 2	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum				
11									
12		N/A							
13									
14									
15									
Purchased Water for Resale									
16	Purchased from								
17	Annual Quantities purchased						(Unit chosen) 1		
18									
19	N/A								
<p>* State ditch pipeline reservoir, etc., with name, if any.</p> <p>1 Average depth to water surface below ground surface</p> <p>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			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	4	60,000 Gallons	2ea 20,000 & 2 ea 10,000
12	Concrete			
13	Totals	4	60,000 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)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos						11,650		4,100	3,950
19	Welded steel									
20	Wood									
21	Other (specify)									
22	Totals						11,650	-	4,100	3,950

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

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)	Total All Sizes
23	Cast Iron								
24	Cast iron (cement lined)								
25	Concrete								
26	Copper								
27	Riveted steel								
28	Standard screw								
29	Screw or welded casing								
30	Cement - asbestos	650							20,350
31	Welded steel	375							375
32	Wood								
33	Other (specify)								
34	Totals	1,025	-	-	-	-	-	-	20,725

**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	513	513		
Commercial and Multi-resi	5	5		
Large water users	2	2		
Public authorities				
Irrigation				
Other (specify)				
Subtotal	520	520		
Private fire connections	2	2		
Public fire hydrants			32	32
Total	522	522	32	32

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

Size	Meters	Services
3/8 x 3/4 - in		xxxxxxxxxxxx
3/4 - in	516	516
1 - in	1	1
1.5 - in	1	1
2 - in	1	1
3 - in	1	1
- in		
- in		
Other		
Total	520	520

**SCHEDULE D-6  
Meter Testing Data**

A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	_____
2. Used, before repair . . . . .	_____
3. Used, after repair . . . . .	_____
4. Found fast, requiring billing adjustment . . . . .	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	_____
2. More than 10, but less than 15 years . . . . .	_____
3. More than 15 years . . . . .	_____

**SCHEDULE D-7  
Water delivered to Metered Customers by Months and Years in \_\_\_\_\_ (Unit Chosen):**

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Single-family residential	6,860	6,529	7,999	8,510	11,003	9,834	11,988	62,723
Commercial and Multi-residential	129	84	108	134	199	162	178	994
Large water users	557	515	617	655	914	895	1,135	5,288
Public authorities								-
Irrigation								-
Other (specify)								-
Total	7,546	7,128	8,724	9,299	12,116	10,891	13,301	69,005

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Single-family residential	9,970	9,352	9,574	6,579	6,762	42,237	104,960	99,168	
Commercial and Multi-residential	157	181	184	101	113	736	1,730	2,032	
Large water users	1,224	942	1,056	491	453	4,166	9,454	10,352	
Public authorities						-			
Irrigation						-			
Other (specify)						-			
Total	11,351	10,475	10,814	7,171	7,328	47,139	116,144	111,552	

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

Total acres irrigated None

Total population served 2,200



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