

J 4

Received _____
Examined _____

CLASS D
WATER UTILITIES

U# _____

2003
ANNUAL REPORT
OF

B AND W RIVERVIEW ESTATES WATER CO.

1111 CAL ST.

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

S.F. CA 94108

(OFFICIAL MAILING ADDRESS) ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2003

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2004
(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.

Account Number	Operating Revenue	
470	Metered	
460	Unmetered	3035
465	Irrigation	
462-480	Private Fire Protection	
	Total Revenue	
	Operating Expenses	
610	Purchased Water	
615	Purchased Power	995
	Pump Taxes	
	Purchased Chemicals	
618	Other Vol. Related exp.	
630	Employee Labor	
640	Materials	
650	Contract Work	
	Water Testing	280
660	Transportation Expense	
664	Other Plant Maintenance	
670	Office Salaries	
671	Management Salaries	
674	Employee Pensions and Benefits	
676	Uncollectables	
678	Office Service and Rentals	
681	Office Supplies and Expense	
682	Professional Services	550
684	Insurance	
688	Regulatory Expense	
689	General Expense	90
	Subtotal	1915
403	Depreciation Expense	
	Ad Valorem Taxes	
	Payroll taxes	
408	Taxes other than income	75
409	State Income Tax	
410	Federal Income Tax	
	Total Deductions	1990
	Net Revenue	1045
	Rate Base	909

	Average Plant	9166
	Average Depreciation Reserve	8257
	Net Plant	909
	Less: Advances	
	Less: Contributions	
	Plus: Construction Work in Progress	
	Plus: Working Cash	
	Plus: Material & Supplies	
	Rate Base	909
	ROR=Net Rev/Rate Base	1.15

CLASS D WATER UTILITIES

(HAVING LESS THAN 500 SERVICE CONNECTIONS)

B AND W RIVERVIEW ESTATES WATER CO.

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

1111 CALIFORNIA ST. SAN FRANCISCO CA 94108

(Official mailing address)

LOS MOLINOS TEHAMA COUNTY

(Service area-town and county)

GENERAL INFORMATION

RETURN ORIGINAL
TO COMMISSION
NO PHOTOCOPIES

- If a corporation show:
(A) Date of organization _____ incorporated in the State of _____
(B) Names, titles and addresses of principal officers:
- If unincorporated give the name and address of owner or of each partner:
MASONIC HOMES OF CALIFORNIA, TRUSTEE, NELSON E + WINIFRED BARTOO TRUST
1111 CALIFORNIA ST. S.F. CA 94108
- Name and telephone number of:
(A) One person listed above to receive correspondence: MARK KOENIG (415) 292-9118
(B) Person responsible for operations and services: ✓
- 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?
- 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: NONE

PUBLIC HEALTH STATUS

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

Yes	No	Latest Date
		N/A
X		
X		8/2/99
	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
2003

NAME OF UTILITY BAND W RIVERVIEW ESTATES PHONE 415-292-9118

PERSON RESPONSIBLE FOR THIS REPORT MARK KOENIG
(Prepared from Information in the 2003 Annual Report)

	1/1/03	12/31/03	Average
BALANCE SHEET DATA			
1 Intangible Plant	550	0	550
2 Land and Land Rights	50	0	50
3 Depreciable Plant	8566	0	8566
4 Gross Plant in Service	9166	0	9166
5 Less: Accumulated Depreciation	8257	0	8257
6 Net Water Plant in Service	909	0	909
7 Water Plant Held for Future Use			
8 Construction Work in Progress			
9 Materials and Supplies			
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	909		909
CAPITALIZATION			
14 Common Stock			
15 Proprietary Capital (Individual or Partnership)	909	0	909
16 Paid-in Capital			
17 Retained Earnings			
18 Common Stock and Equity (Lines 14 through 17)			
19 Preferred Stock			
20 Long-Term Debt			
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	909	0	909

(Revised 2/01)

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

2003
(continued)

NAME OF UTILITY B+W Review, Inc PHONE 415-292-9118

INCOME STATEMENT

	Annual Amount
23 Unmetered Water Revenue	<u>3035</u>
24 Fire Protection Revenue	<u> </u>
25 Irrigation Revenue	<u> </u>
26 Metered Water Revenue	<u> </u>
27 Total Operating Revenue	<u>3035</u>
28 <u>Operating Expenses</u>	<u>1915</u>
29 Depreciation Expense (Composite Rate _____)	<u> </u>
30 Amortization and Property Losses	<u> </u>
31 Property Taxes	<u>75</u>
32 Taxes Other Than Income Taxes	<u> </u>
33 Total Operating Revenue Deduction Before Taxes	<u>1990</u>
34 California Corp. Franchise Tax	<u> </u>
35 Federal Corporate Income Tax	<u> </u>
36 Total Operating Revenue Deduction After Taxes	<u>1990</u>
37 Net Operating Income (Loss) - California Water Operations	<u> </u>
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	<u> </u>
39 Income Available for Fixed Charges	<u>1045</u>
40 Interest Expense	<u> </u>
41 Net Income (Loss) Before Dividends	<u>1045</u>
42 Preferred Stock Dividends	<u> </u>
43 Net Income (Loss) Available for Common Stock	<u>1045</u>

OTHER DATA

44 Refunds of Advances for Construction	<u> </u>
45 Total Payroll Charged to Operating Expenses	<u> </u>
46 Purchased Water	<u> </u>
47 Power	<u>995</u>

Active Service Connections (Exc. Fire Protect.) _____

48 Metered Service Connections	
49 Flat Rate Service Connections	
50 Total Active Service Connections	

	Jan. 1	Dec. 31	Annual Average
	<u>9</u>	<u>8</u>	<u>9</u>
	<u>9</u>	<u>8</u>	<u>9</u>

**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: _____ *N/A* _____

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	N/A				
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	0	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	-	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	-
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	0		Total Equity and Liabilities	0

SCHEDULE B - WATER PLANT IN SERVICE

Line	Acct	Title of Account	Balance Beg of Year	Plt Additions During year	Plt Retirements During year	Other Debits or (Credits)	Balance End of year
16	301	Intangible plant	550			(550)	0
17	303	Land	50			(50)	0
18	304	Structures					
19	307	Wells					
20	317	Other water source plant					
21	311	Pumping equipment	1612			(1612)	0
22	320	Water treatment plant	2487			(2487)	0
23	330	Reservoirs tanks and sandpipes	2267			(2267)	0
24	331	Water mains	1985			(1985)	0
25	333	Services and meter installations	215			(215)	0
26	334	Meters					
27	335	Hydrants					
28	339	Other equipment					
29	340	Office furniture and equipment					
30	341	Transportation equipment					
31		Total water plant in service	9166			(9166)	0

* 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	8257		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			STRAIGHTLINE
35	(b) Charged to Account No. 272			
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 \$ 0
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	(8257)		depreciation.
44	Total debits			STRAIGHTLINE
45	Balance in reserve at end of year	0		
46	(1) Explanation of all other credits			
47	(2) Explanation of all other debits			UTILITY SOLD ON 12/31/03

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								
6								
7								
8	Totals							

SCHEDULE F - INCOME STATEMENT

9	Operating revenues	XXXXXXXXXX
10	460 Unmetered water revenue	3035
11	462 Fire protection revenue	
12	465 Irrigation revenue	
13	470 Metered water revenue	
14	480 Other water revenue	
15	Total Operating Revenue	3035
16	Operating revenue deductions	XXXXXXXXXX
17	Operating expenses	XXXXXXXXXX
18	610 Purchased water	
19	615 Power	995
20	618 Other volume related expenses	280
21	630 Employee labor	
22	640 Materials	
23	650 Contract work	
24	660 Transportation expenses	
25	664 Other plant maintenance expense	
26	670 Office salaries	
27	671 Management salaries	
28	674 Employee pensions and benefits	
29	676 Uncollectible accounts expense	
30	678 Office services and rentals	
31	681 Office supplies and expense	
32	682 Professional services	550
33	684 Insurance	
34	688 Regulatory commission expense	
35	689 General expenses	90
36	Total Operating Expenses	1915
37	403 Depreciation expense	
38	407 SDWBA loan amortization expense	
39	408 Taxes other than income taxes	75
40	409 State corporate income tax expense	
41	410 Federal corporate income tax expense	
42	Total Operating Revenue Deductions	1990
43	Utility Operating Income	
44	421 Non-utility income	
45	426 Miscellaneous non-utility expense	
46	427 Interest expense	
47	Net Income	1045

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
ON PROPERTY	1	10	21	385	3.5 MG

OTHER

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

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				
49	670	Office salaries				
50	671	Management salaries				
51		Total				

SCHEDULE J - ADVANCES FOR CONSTRUCTION

Balance beginning of year	
Additions during year	
Subtotal - Beginning balance plus additions during year	
Refunds	N/A
Transfers to Acct. 271 - Contributions in Aid of Construction	
Balance end of year	

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

Size	Meters	Services
5/8 x 3/4-in		
3/4-in		
1-in	N/A	
-in		
-in		
Total		

SCHEDULE L - METER-TESTING DATA

Number of meters tested during year	
1	Used, before repair... N/A
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		0			0			0
Industrial								
Other (specify)								
Subtotal		0			0			0
Fire protection (Hydrants)								
Total		0			0			0

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			Cast Iron					
Earth			Welded steel		640			640
Wood			Standard screw	280				280
Steel			Cement-asbestos					
Other	1	5,000	Plastic					
			Other (specify)					
Total			Total	280	640			920

DECLARATION

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

I, the undersigned (officer, partner or owner) of _____ (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 _____, 20____, to and including _____, 20____.

Signed Mark Joeri
 Title Director Finance
 Date 3/2/07