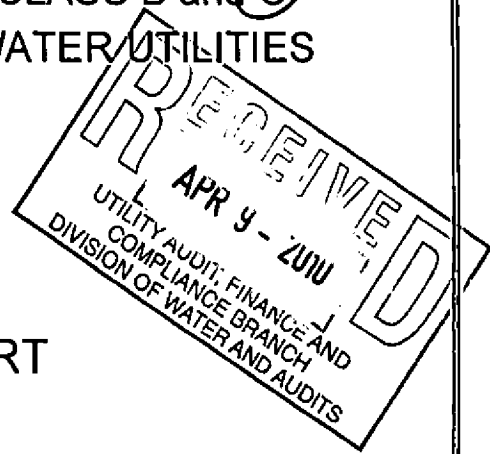


7/34

Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# _____



2009
ANNUAL REPORT
OF

RURAL WATER COMPANY

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

P.O. BOX 745

GROVER BEACH, CA 93483
(OFFICIAL MAILING ADDRESS) ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2009

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2010

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GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NOT LATER THAN MARCH 31, 2010**, with:

CALIFORNIA PUBLIC UTILITIES COMMISSION
DIVISION OF WATER AND AUDITS
ATTN: KAYODE KAJOPAIYE
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298
kok@cpuc.ca.gov

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Oath on Page 34, must be signed by an authorized 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. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2009, through December 31, 2009. Fiscal year reports will not be accepted.

INSTRUCTIONS

FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL 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 instructions 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: RURAL WATER COMPANY

2 Official mailing address: P.O. BOX 745
GROVER BEACH, CA ZIP 93483

3 Name and title of person to whom correspondence should be addressed: CHARLES M. BAKER
 Telephone: 805-481-6686

4 Address where accounting records are maintained: 1546 W BRANCH
ARROYO GRANDE, CA 93420

5 Service Area (Refer to district reports if applicable): ARROYO GRANDE, CA
SAN LUIS OBISPO COUNTY

6 Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
 Name: N/A
 Address: _____ Telephone: _____

7 OWNERSHIP. Check and fill in appropriate line:

<input type="checkbox"/>	Individual (name of owner)	
<input type="checkbox"/>	Partnership (name of partner)	
<input type="checkbox"/>	Partnership (name of partner)	
<input type="checkbox"/>	Partnership (name of partner)	
<input checked="" type="checkbox"/>	Corporation (corporate name)	<u>RURAL WATER COMPANY</u>

Organized under laws of (state): CALIFORNIA Date: 5/14/1982

Principal Officers:

(Name)	<u>CHARLES M BAKER</u>	(Title)	<u>PRES, SEC'Y, TREAS</u>
(Name)	<u>KATHLEEN M. BAKER</u>	(Title)	<u>VICE PRES</u>
(Name)	_____	(Title)	_____
(Name)	_____	(Title)	_____

8 Names of associated companies: N/A

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: N/A

Date: _____
 Date: _____
 Date: _____
 Date: _____

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

11 List Name, Grade, and License Number of all Licensed Operators:
BUTCH KWID GRADE D-2 #15361; GRADE T-5 #4897

BALANCE SHEET AND CAPITALIZATION DATA

Calendar Year 2009

NAME OF UTILITY RURAL WATER COMPANY PHONE (805)481-6686

PERSON RESPONSIBLE FOR THIS REPORT CHARLES M. BAKER

	<u>1/1/2009</u>	<u>12/31/2009</u>	<u>Average</u>
BALANCE SHEET DATA			
1 Intangible Plant	1,600	1,600	1,600
2 Land and Land Rights	88,455	88,455	88,455
3 Depreciable Plant	4,313,569	4,345,296	4,329,433
4 Gross Plant in Service	4,403,624	4,435,351	4,419,488
5 Less: Accumulated Depreciation	(1,715,719)	(1,846,389)	(1,781,054)
6 Net Water Plant in Service	2,687,905	2,588,962	2,638,434
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	(2,444,433)	(2,318,369)	(2,381,401)
12 Less: Accumulated Deferred Income and Investment Tax Credits	-	-	-
13 Net Plant Investment	<u>243,472</u>	<u>270,593</u>	<u>257,033</u>
CAPITALIZATION			
14 Common Stock	5,000	5,000	5,000
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	186,276	308,982	247,629
17 Retained Earnings	(28,402)	(58,782)	(43,592)
18 Common Stock and Equity (Lines 14 through 17)	162,874	255,200	209,037
19 Preferred Stock			
20 Long-Term Debt			
21 Notes Payable	70,560	-	35,280
22 Total Capitalization (Lines 18 through 21)	<u>233,434</u>	<u>255,200</u>	<u>244,317</u>

INCOME STATEMENT AND OTHER DATA

Calendar Year 2009

NAME OF UTILITY RURAL WATER COMPANY PHONE (805)481-6686

	Annual Amount
INCOME STATEMENT	
23 Unmetered Water Revenue	_____
24 Fire Protection Revenue	_____
25 Irrigation Revenue	_____
26 Metered Water Revenue	702,179
27 Total Operating Revenue	702,179
28 <u>Operating Expenses</u>	707,742
29 Depreciation Expense (Composite Rate 3%)	14,356
30 Amortization and Property Losses	-
31 Property Taxes	2,419
32 Taxes Other Than Income Taxes	7,206
33 Total Operating Revenue Deduction Before Taxes	731,723
34 California Corp. Franchise Tax	850
35 Federal Corporate Income Tax	-
36 Total Operating Revenue Deduction After Taxes	732,573
37 Net Operating Income (Loss) - California Water Operations	(30,394)
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	14
39 Income Available for Fixed Charges	(30,380)
40 Interest Expense	-
41 Net Income (Loss) Before Dividends	(30,380)
42 Preferred Stock Dividends	-
43 Net Income (Loss) Available for Common Stock	(30,380)
OTHER DATA	
44 Refunds of Advances for Construction	-
45 Total Payroll Charged to Operating Expenses	105,000
46 Purchased Water	-
47 Power	199,212

	(Exc. Fire Protect.)	150	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections			921	932	927
49 Flat Rate Service Connections			-	-	-
50 Total Active Service Connections			921	932	927

Excess Capacity and Non-Tariffed Services

NOTE: In D.00-07-018, D.03-04-028, and D. 04-12-023, the CPUC set forth rules and requirements regarding water utilities provision of non-tariffed services using excess capacity. These decisions require water utilities to: 1) file an advice letter requesting Commission approval of that service, 2) provide information regarding non-tariffed goods/services in each 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 2009: N/A

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number

**SCHEDULE A
COMPARATIVE BALANCE SHEET
Assets and Other Debits**

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
		UTILITY PLANT			
1	101	Water plant in service	A-1	4,435,351	4,403,624
2	103	Water plant held for future use	A-1 & A-1b	-	-
3	104	Water plant purchased or sold	A-1	-	-
4	105	Water plant construction work in progress	A-1	-	-
5		Total utility plant		4,435,351	4,403,624
6	106	Accumulated depreciation of water plant	A-3	(1,846,389)	(1,715,719)
7	114	Water plant acquisition adjustments	A-1		
8		Total amortization and adjustments		(1,846,389)	(1,715,719)
9		Net utility plant		2,588,962	2,687,905
		INVESTMENTS			
10	121	Non-utility property and other assets			
11	122	Accumulated depreciation of non-utility property	A-3		
12		Net non-utility property			
13	123	Investments in associated companies			
14	124	Other investments			
15		Total investments			
		CURRENT AND ACCRUED ASSETS			
16	131	Cash		9,003	47,333
17	132	Special accounts			
18	141	Accounts receivable - customers		5,393	6,667
19	142	Receivables from associated companies		122,432	
20	143	Accumulated provision for uncollectible accounts			
21	151	Materials and supplies			
22	174	Other current assets			
23		Total current and accrued assets		136,828	54,000
24	180	Deferred charges	A-5		
25		Total assets and deferred charges		2,725,790	2,741,905

SCHEDULE A
COMPARATIVE BALANCE SHEET
Liabilities and Other Credits

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
CORPORATE CAPITAL AND SURPLUS					
1	201	Common stock	A-6	5,000	5,000
2	204	Preferred stock	A-6		
3	211	Other paid-in capital	A-8	308,982	186,276
4	215	Retained earnings	A-9	(58,782)	(28,402)
5		Total corporate capital and retained earnings		255,200	162,874
PROPRIETARY CAPITAL					
6	218	Proprietary capital	A-10		
7	218.1	Proprietary drawings			
8		Total proprietary capital			
LONG TERM DEBT					
9	224	Long term debt	A-11		
10	225	Advances from associated companies	A-12		
CURRENT AND ACCRUED LIABILITIES					
11	231	Accounts payable		226	753
12	232	Short term notes payable			
13	233	Customer deposits		1,011	1,011
14	235	Payables to associated companies	A-13	47,500	
15	236	Accrued taxes		14,616	9,456
16	237	Accrued interest		-	100
17	241	Other current liabilities	A-14	35,000	79,160
18		Total current and accrued liabilities		98,353	90,480
DEFERRED CREDITS					
19	252	Advances for construction	A-15	9,750	-
20	253	Other credits		6,844	6,844
21	255	Accumulated deferred investment tax credits	A-16		
22	282	Accumulated deferred income taxes - ACRS depreciation	A-16		
23	283	Accumulated deferred income taxes - other	A-16	37,274	37,274
24		Total deferred credits		53,868	44,118
CONTRIBUTIONS IN AID OF CONSTRUCTION					
25	271	Contributions in aid of construction	A-17	3,926,786	3,936,536
26	272	Accumulated amortization of contributions		(1,608,417)	(1,492,103)
27		Net contributions in aid of construction		2,318,369	2,444,433
28		Total liabilities and other credits		2,725,790	2,741,905

**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	4,403,624	31,727			4,435,351
2	103	Water plant held for future use	-				-
3	104	Water plant purchased or sold	-				-
4	105	Construction work in progress - water plant	-				-
5	114	Water plant acquisition adjustments	-				-
6		Total utility plant	4,403,624	31,727			4,435,351

* 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)
		NON-DEPRECIABLE PLANT					
1	301	Intangible plant	1,600				1,600
2	303	Land	88,455				88,455
3		Total non-depreciable plant	90,055	-		-	90,055
							-
		DEPRECIABLE PLANT					
4	304	Structures	77,751				77,751
5	307	Wells	578,207				578,207
6	317	Other water source plant	-				-
7	311	Pumping equipment	611,220	27,668			638,888
8	320	Water treatment plant	34,920				34,920
9	330	Reservoirs, tanks and sandpipes	404,210				404,210
10	331	Water mains	1,961,505				1,961,505
11	333	Services and meter installations	214,766				214,766
12	334	Meters	63,295	4,059			67,354
13	335	Hydrants	317,896				317,896
14	339	Other equipment	33,420				33,420
15	340	Office furniture and equipment	16,379				16,379
16	341	Transportation equipment	-				-
17		Total depreciable plant	4,313,569	31,727	-		4,345,296
18		Total water plant in service	4,403,624	31,727	-		4,435,351

* 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				
2	N/A			
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	1,715,719		
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	14,356		
4	(b) Charged to Account No 272	116,314		
5	(c) Charged to clearing accounts			
6	(d) Salvage recovered			
7	(e) All other credits (Footnote 2)			
8	Total Credits	130,670		
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired			
11	(b) Cost of removal			
12	(c) All other debits (Footnote 3)			
13	Total debits			
14	Balance in reserve at end of year	1,846,389		
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE			3 %
16				
17	(2) EXPLANATION OF ALL OTHER CREDITS:			
18	N/A			
19				
20				
21				
22				
23	(3) EXPLANATION OF ALL OTHER DEBITS:			
24	N/A			
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	[X]		

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 Excluding Costs of Removal (d)	Salvage and Cost of Removal Net (Dr.) or (Cr.) (e)	Balance End of Year (f)
1	304	Structures	DETAIL BY ACCOUNT IS NOT AVAILABLE - SEE ATTACHED				
2	307	Wells	DEPRECIATION SCHEDULE.				
3	317	Other water source plant					
4	311	Pumping equipment					
5	320	Water treatment plant	1,699,342	130,670			1,830,012
6	330	Reservoirs, tanks and sandpipes					-
7	331	Water mains					-
8	333	Services and meter installations					-
9	334	Meters					-
10	335	Hydrants					-
11	339	Other equipment					-
12	340	Office furniture and equipment	16,377				16,377
13	341	Transportation equipment					-
14		Total	1,715,719	130,670			1,846,389

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

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

SCHEDULE A-5

Accounts Nos. 180 and 253 - Unamortized debt discount and expense and unamortized premium on debt

1. Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium on Debt, particulars of discount and expense or premium applicable to each class and series of long-term debt.
2. Show premium amounts in red or by enclosure in parentheses.
3. In column (b) show the principal amount of bonds or other long-term debt originally issued.
4. In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
5. Furnish particulars regarding the treatment of debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year, also, date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.
6. Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.

Line No.	Designation of Long-Term Debts (a)	Principal Amount of Securities to Which Discount and Expense, or Premium Minus Expense, Relates (b)	Total Discount and Expense or Net Premium (c)	Amortization Period		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance End of Year (i)
				From (d)	To (e)				
1									
2	N/A								
3									
4									
5									
6									
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14									
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26									
27									
28									

SCHEDULE A-6
Account Nos. 201 and 204 - Capital Stock

Line No.	Class of Stock (a)	Date of Issue (b)	Number of Shares Authorized by Articles of Incorporation (c)	Par or Stated Value (d)	Number of Shares Outstanding (e)	Amount Outstanding End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	COMMON STOCK	5/14/1982		\$10	500	5000		0
2								
3								
4								
5								
6								
7								
8							Total	0

SCHEDULE A-7
Record of Stockholders at End of Year

Line No.	COMMON STOCK	Number of Shares (b)	PREFERRED STOCK	Number of Shares (d)
	Name (a)		Name (c)	
1	CHARLES M. BAKER	500		
2				
3				
4				
5				
6				
7				
8				
9				
10	Total number of shares	500	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	ADDITIONAL PAID IN CAPITAL	308,982
2		
3		
4		
5		
6		
7		
8	Total	308,982

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	(28,402)
2	CREDITS	
3	Net income	-
4	Prior period adjustments	-
5	Other credits (detail)	-
6	Total Credits	-
7		
8	DEBITS	
9	Net losses	(30,380)
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total Debits	(30,380)
15	Balance end of year	(58,782)

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

N/A

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	CREDITS	
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total Credits	
7	DEBITS	
8	Net losses	
9	Withdrawals during year	
10	Other debits (detail)	
11	Total Debits	
12	Balance end of year	

SCHEDULE A-11
Account No. 224 - Long-Term Debt

Line No.	Class (a)	Name of Issue (b)	Date of Issue (c)	Date of Maturity (d)	Principal Amount Authorized (e)	Outstanding Per Balance Sheet (f)	Interest Rate (g)	Interest Accrued During Year (h)	Sinking Fund (i)	Interest Paid During Year (j)
1	N/A									
2										
3										
4										
5										
6										

SCHEDULE A-12
Account No. 225 - Advances from Associated Companies

Line No.	Nature of Obligation (a)	Amount of Obligation (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1	N/A				
2					
3					
4					
5					
6	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	NIPOMO COMMUNITIES SERVICES DISTRICT	47,500			
2					
3					
4					
5					
6	Totals	47,500			

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

Line No.	Description (a)	Balance End of Year (b)
1	ACCRUED RETIREMENT CONTRIBUTION	35,000
2		
3		
4		
5		35,000

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

Line No.	N/A (a)	(b)	Amount (c)
1	Balance beginning of year		0
2	Additions during year		9750
3	Subtotal - Beginning balance plus additions during year		9750
4	Charges during year:		
5	Refunds		
6	Percentage of revenue basis		
7	Proportionate cost basis		
8	Present worth basis		
9	Total refunds		
10	Transfers to Acct. 271, Contributions in aid of Construction		
11	Due to expiration of contracts		
12	Due to present worth discount		
13	Total transfers to Acct. 271		
14	Securities Exchanged for Contracts (Enter detail below)		
15	Subtotal - charges during year		
16	Balance end of year		9750

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	FEDERAL CORPORATE INCOME TAXES	-	-	26,409
2	STATE CORPORATE INCOME TAXES			10,865
3				
4				
5	Total	-	-	37,274

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 non-depreciable 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 non-depreciable property shall remain unchanged until the property is sold or otherwise retired. Upon retirement, the cost of such non-depreciable 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.		Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 ² (e)	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 ³ (f)
			Depreciable (c)	Non-Depreciable ¹ (d)		
1	Balance beginning of year	3,936,536	3,848,081	88,455		
2	Add: Credits to account during year	-	-	-		
3	Contributions revived during year	-				
4	Other credits*	-				
5	Total credits	-	-	-		
6	Deduct: Debits to Account during year	-	-	-		
7	Depreciation charges for year	-				
8	Non-depreciable donated property retired	-				
9	Other debits*	(9,750)	(9,750)			
10	Total debits	(9,750)	(9,750)	-		
11	Balance end of year	3,926,786	3,838,331	88,455		

* Indicate nature of these items and show the accounts affected by the contra entries
 Transfer to Acct. 252 Advance for construction - contract not complete at end of year.

**SCHEDULE B
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
		UTILITY OPERATING INCOME		
1	400	Operating Revenues	B-1	702,179
		OPERATING REVENUE DEDUCTIONS		
2	401	Operating expenses	B-2	707,742
3	403	Depreciation expense	A-3	14,356
4	407	SDWBA loan amortization expense	pages 7 & 8	
5	408	Taxes other than income taxes	B-3	9,625
6	409	State corporate income tax expense	B-3	850
7	410	Federal corporate income tax expense	B-3	-
8		Total operating revenue deductions		732,573
9		Total utility operating income		(30,394)
		OTHER INCOME AND DEDUCTIONS		
10	421	Non-utility income	B-5	14
11	426	Miscellaneous non-utility expense	B-5	
12	427	Interest expense	B-6	
13		Total other income and deductions		14
14		Net income		(30,380)

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 (Parenthesis) (d)
		WATER SERVICE REVENUES			
1	460	Unmetered water revenue			
2		460.1 Single - family residential			
3		460.2 Commercial and multi-residential			
4		460.3 Large water users			
5		460.5 Safe Drinking Water Bond Surcharge			
6		460.9 Other unmetered revenue			
7		Sub-total			
8	462	Fire protection revenue			
9		462.1 Public fire protection			
10		462.2 Private fire protection			
11		Sub-total			
12	465	Irrigation revenue			
13	470	Metered water revenue			
14		470.1 Single-family residential	667,854	676,322	(8,468)
15		470.2 Commercial and multi-residential	16,954	26,077	(9,123)
16		470.3 Large water users			-
17		470.5 Safe Drinking Water Bond Surcharge			-
18		470.9 Other metered revenue	13,221	19,957	(6,736)
19		Sub-total	698,029	722,356	(24,327)
20		Total water service revenues	698,029	722,356	(24,327)
21	480	Other water revenue	4,150	5,180	(1,030)
22		Total operating revenues	702,179	727,536	(25,357)

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 (Parenthesis) (d)
		PLANT OPERATION AND MAINTENANCE EXPENSES			
		VOLUME RELATED EXPENSES			
1	610	Purchased water	-	-	-
2	615	Power	199,212	198,876	336
3	616	Other volume related expenses	56,504	8,827	47,677
4		Total volume related expenses	255,716	207,703	48,013
					-
		NON-VOLUME RELATED EXPENSES			
5	630	Employee labor	-	-	-
6	640	Materials	-	-	-
7	650	Contract work	86,674	98,612	(11,938)
8	660	Transportation expenses	1,839	5,465	(3,626)
9	664	Other plant maintenance expenses	62,547	38,743	23,804
10		Total non-volume related expenses	151,060	142,820	8,240
11		Total plant operation and maintenance exp.	406,776	350,523	56,253
					-
		ADMINISTRATIVE AND GENERAL EXPENSES			
12	670	Office salaries	7,500	11,500	(4,000)
13	671	Management salaries	97,500	152,500	(55,000)
14	674	Employee pensions and benefits	73,264	60,544	12,720
15	676	Uncollectible accounts expense	-	-	-
16	678	Office services and rentals	16,630	17,782	(1,152)
17	681	Office supplies and expenses	9,750	12,288	(2,538)
18	682	Professional services	83,535	74,411	9,124
19	684	Insurance	4,650	5,519	(869)
20	688	Regulatory commission expense	6,712	1,612	5,100
21	689	General expenses	1,425	619	806
22		Total administrative and general expenses	300,966	336,775	(35,809)
23	800	Expenses capitalized	-	-	-
24		Net administrative and general expense	300,966	336,775	(35,809)
25		Total operating expenses	707,742	687,298	20,444

SCHEDULE B-3
Account No. 408, 409, 410 - Taxes Charged During the Year

Line No.	Type of Tax (a)	Total Taxes Charged During Year (b)	Distribution of Taxes Charged	
			Water (c)	Nonutility (d)
1	Taxes on real and personal property	2,419	2,419	
2	State corporate franchise tax	850	850	
3	State unemployment insurance tax	158	158	
4	Other state and local taxes	10	10	
5	Federal unemployment insurance tax	84	84	
6	Federal insurance contributions act	6,953	6,953	
7	Other federal taxes	-	-	
8	Federal income taxes	-	-	
9	Total	10,474	10,474	

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 amount 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	(30,380)
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4		-
5	FTB PENALTY	50
6		-
7	DISALLOWED TRAVEL & ENTERTAINMENT	367
8	CONTRIBUTIONS	100
9		
10	PRIOR YR ACCRUED INTEREST TO SHAREHOLDER REPAID	
11	FEDERAL VS. BOOK DEPRECIATION	(30,064)
12	INTEREST INCOME SEPARATELY STATED ON PASS-THRU ENTITY	(14)
13		
14	Federal tax net income	(59,941)
15	Computation of tax:	
16	N/A - SUBCHAPTER S CORPORATE EARNINGS TAXED AT SHAREHOLDER LEVEL	
17		

SCHEDULE B-5			
Accounts No. 421 and 426 - Income from Nonutility Operations			
Line No.	Description (a)	Revenue Acct. 421 (b)	Expense Acct. 426 (c)
1	N/A		
2			
3			
4			
5	Total		

SCHEDULE B-6		
Account No. 427 - Interest Expense		
Line No.	Description (a)	Amount (b)
1	N/A	-
2		-
3		
4		
5		
6		
7		
8		
9		
10	Total	

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	0	-		-
2	670	Office salaries	1	7,500		7,500
3	671	Management salaries	1	97,500		97,500
4						
5						
6		Total		105,000		105,000

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								
3								
4								
5								
6								
7		Total						

SCHEDULE C-3	
Engineering and Management Fees and Expenses, Etc., During Year	
Line No.	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership, or person covering supervision and/or management of any department of the respondent's affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.
1	1. Did the respondent have a contract or other agreement with any organization or person covering supervision
2	and/or management of its own affairs during the year? Answer: (Yes or No) YES
3	(If the answer is in the affirmative, make appropriate replies to the following questions)*
4	2. Name of each organization or person that was a party to such a contract or agreement.
5	SEE ATTACHED
6	3. Date of original contract or agreement. SEE ATTACHED
7	4. Date of each supplement or agreement. SEE ATTACHED
8	5. Amount of compensation paid during the year for supervision or management \$97,500
9	6. To whom paid: CHARLES M. BAKER
10	7. Nature of payment (salary, traveling expenses, etc.). SALARY
11	8. Amounts paid for each class of service.
12	
13	9. Basis for determination of such amounts MONTHLY SALARY
14	
15	10. Distribution of payments: Amount
16	(a) Charged to operating expenses \$ 97,500
17	(b) Charged to capital amounts \$
18	(c) Charged to other account \$
19	Total \$ 97,500
20	11. Distribution of charges to operating expenses by primary accounts
21	Number and Title of Account Amount
22	671 - MANAGEMENT SALARIES \$ 97,500
23	\$
24	\$
25	Total \$ 97,500
26	12. What relationship, if any, exists between respondent and supervisory and/or managing concerns?
27	MANAGEMENT SALARY PAID TO SOLE-SHAREHOLDER AND OFFICER OF RURAL WATER COMPANY
* 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	No.	Dimensions	Depth to Water ¹				
6	EL CAMPO ROAD		2		270	71	GPM	30.1	MG
7	FOWLER LANE		3		113	150	GPM	24.6	MG
8	EL CAMPO ROAD		4		229	94	GPM	36.3	MG
9	EL CAMPO ROAD		5			0	GPM	INACTIVE	MG
10	SEE ATTACHED SCH								
TUNNELS AND SPRINGS				FLOW IN (Unit) ²			Annual Quantities Pumped(Unit) ²	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum				
11	N/A								
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from	N/A							
17	Annual Quantities purchased	(Unit chosen) ¹							
18									
19									
<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	No.	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	5	1182000 G	
12	Concrete			
13	Total	5	1182000 G	

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.	Description	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	Total								

A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES (Continued)									
Capacities in Cubic Feet Per Second or Miner's Inches (state which) _____									
Line No.	Description	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	Lined conduit								
9									
10	Total								

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING										
Line No.	Description	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						972			
18	Cement - asbestos								7324	11700
19	Welded steel									
20	Wood									
21	Other (specify) PVC			350			250		3260	88059
22	Total			350			1222		10584	99759

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - (Continued)									
Line No.	Description	10	12	14	16	18	20	Other Sizes (Specify)	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								972
30	Cement - asbestos								19024
31	Welded steel								
32	Wood								
33	Other (specify) PVC	980							92899
34	Total	980							112895

SCHEDULE D-4 Number of Active Service Connections				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Single family residential	877	888		
Commercial and Multi-residential	17	17		
Large water users				
Public authorities	6	6		
Industrial				
Irrigation				
Other (specify) LANDSCAPING	21	21		
Subtotal	921	932		
Private fire connections				
Public fire hydrants			150	150
Total	921	932	150	150

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Services
5/8 x 3/4 - in	169	
3/4 - in	720	
1 - in	19	
2 - in	24	
- in		
- in		
- in		
- in		
Other		
Total	932	

SCHEDULE D-6 Meter Testing Data	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received	0
2. Used, before repair	0
3. Used, after repair	0
4. Found fast, requiring billing adjustment	0
B. Number of Meters in Service Since Last Test	
1. Ten years or less	746 EST
2. More than 10, but less than 15 years	128 EST
3. More than 15 years	58 EST

SCHEDULE D-7 Water delivered to Metered Customers by Months and Years in 100 CUBIC FT (Unit Chosen) ¹									
	During Current Year							Subtotal	
	January	February	March	April	May	June	July		
Single-family residential	13295	19985	12387	16903	33342	27271	30736	153919	
Commercial and Multi-residential	177	480	309	659	1299	981	1069	4974	
Large water users									
Public authorities	36	167	129	175	135	926	383	1951	
Irrigation									
Other (specify) HOMEOWNER ASSOC	301	360	147	170	478	335	386	2177	
Total	13809	20992	12972	17907	35254	29513	32574	163021	
	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Single-family residential	38107	33683	37587	23373	24575	157325	311244	326066	
Commercial and Multi-residential	1389	478	1530	1026	966	5389	10363	11943	
Large water users									
Public authorities	613	511	602	255	351	2332	4283	4525	
Irrigation									
Other (specify) HOMEOWNER ASSOC	399	315	323	230	354	1621	3798	4008	
Total	40508	34987	40042	24884	26246	166667	329688	346542	

¹ Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total acres irrigated _____

Total population served 2003

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

1. Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year? YES	
2. Are you having routine laboratory tests made of water served to your consumers? YES	
3. Do you have a permit from the State Board of Public Health for operation of your water system? YES	
4. Date of permit: AUGUST 2009	
5. If permit is "temporary", what is the expiration date?	
6. If you do not hold a permit, has an application been made for such permit?	7. If so, on what date?

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

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

PERSONS WITH MATERIAL FINANCIAL INTEREST - REFER TO LIST OF PRINCIPAL OFFICERS ON PAGE 4, LINE 7

- CHARLES M. BAKER IN HIS CAPACITY AS 100% SHAREHOLDER AND CORPORATE PRESIDENT RETAINED THE SERVICES OF LICENSED OPERATORS (SEE PAGE 4, LINE 11), RETAINED OR APPROVED THE RETENTION OF VARIOUS INDIVIDUALS OR COMPANIES TO PROVIDE VARIOUS SERVICE, MAINTENANCE, CONSULTING, BOOKKEEPING, ENGINEERING, LEGAL AND ACCOUNTING SERVICES.

- MR. BAKER IS ALSO THE 100% SHAREHOLDER AND CORPORATE PRESIDENT OF CYPRESS RIDGE SEWER CO., A REGULATED PUBLIC SEWER UTILITY ALSO LOCATED IN SAN LUIS OBISPO COUNTY.

NO OTHER MATERIAL FINANCIAL INTEREST EXISTED DURING THE YEAR OR WAS CONTEMPLATED AT THE END OF THE YEAR.

**FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA**

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

1. Current Fiscal Agent: N/A

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

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

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

3. Summary of the bank account activities showing: N/A

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

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

FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (Continued)

5. Plant amounts included in Schedule A-1a, Account No. 101--Water Plant in Service which were funded using SDWBA or SRF funds: N/A

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					

FACILITIES FEES DATA

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

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

1. Trust Account Information: N/A

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

2. Facilities Fees collected for new connections during the calendar year: N/A

A. Commercial

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

B. Residential

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

3. Summary of the bank account activities showing: N/A

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

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

DECLARATION

(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)

I, the undersigned CHARLES M. BAKER
Authorized Officer, Partner or Owner

of RURAL WATER COMPANY
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 of January 1, 2009, through December 31, 2009. (date)

Charles M. Baker 3-29-10
Signature

PRESIDENT
Title

Date

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RURAL WATER COMPANY
ATTACHMENT TO 2009 ANNUAL PUC REPORT

SCHEDULE C-3 - ENGINEERING AND MANAGEMENT FEES AND EXPENSES DURING YEAR
CONTRACTS IN EFFECT DURING THE YEAR

Payee	Nature of payments	Amount	Account Charged
Rural Special Districts Insurance	Insurance	4,650	684
Certified Water Systems	Service & maintenance	81,449	650/664
Multi-Task Business Services	Bookkeeping services	41,800	682
Frank B. & Associates	CPUC Consulting	34,000	682
Fred H. Schott & Assoc.	Engineering	17,850	311

SCHEDULE D-1 WELLS (continued)

Location	No.	Diam. Inch	Depth to water feet	Pumping Capacity (g.p.m.)	Annual quantities pumped	
El Campo Road	6	8	239	30	13.8	MG
El Campo Road	7	8	235	65	25.6	MG
Mesa View Drive	8	12	92	165	36.1	MG
Mesa View Drive	9	8	97	135	25.7	MG
Cypress Ridge	4	10	276	134	31.5	MG
Cypress Ridge	5	8	225	45	11.2	MG
Cypress Ridge	6	8	262	62	14.9	MG
Cypress Ridge	7	8	240	58	14.0	MG
Cypress Ridge	8	8	192	0	inactive	

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FORM 1120S																
FURNITURE AND FIXTURES																
20	FAX MACHINE	12/23/92		444							444	444	S/L	5		0
40	PRINTER	7/08/99		268							268	268	S/L	5		0
41	COMPUTER EQUIPMENT	5/17/99		845							845	845	S/L	5		0
42	FILE CABINET, PRINTER CART	9/30/99		175							175	175	S/L	5		0
43	COMPUTER	10/28/99		2,915							2,915	2,915	S/L	5		0
53	COMPUTER	11/25/02		1,811							1,811	1,811	S/L	5		0
54	BILLING SOFTWARE	1/21/02		8,793							8,793	8,793	S/L	5		0
55	SOFTWARE UPGRADE	8/21/02		500							500	500	S/L	5		0
56	SOFTWARE UPGRADE	11/21/02		626							626	626	S/L	5		0
TOTAL FURNITURE AND FIXTURE				16,377	0	0	0	0	0	0	16,377	16,377				0
MACHINERY AND EQUIPMENT																
7	WATER PLANT-NON CIAC	7/01/89		23,163							23,163	14,040	S/L	33		702
8	WATER PLANT-NON CIAC	10/01/89		16,501							16,501	9,625	S/L	33		500
11	NEW METER ENGINEERIN	1/10/90		1,200							1,200	684	S/L	33		36
12	SERVICES & METERS	7/21/90		1,000							1,000	553	S/L	33		30
16	HYDRANTS	7/13/92		3,485							3,485	1,749	S/L	33		106
17	PUMPING EQUIPMENT	12/15/92		25,887							25,887	12,609	S/L	33		784
18	SERVICES & METERS	4/15/92		699							699	352	S/L	33		21
19	TANKS	8/27/92		1,070							1,070	523	S/L	33		32
25	WATER MAIN	3/31/93		1,470							1,470	708	S/L	33		45
26	PUMPING EQUIPMENT	7/30/93		1,475							1,475	694	S/L	33		45
27	PUMPING EQUIPMENT	3/05/93		2,538							2,538	1,219	S/L	33		77

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28	(3) HYDRANTS	7/30/93		5,000							5,000	2,343	S/L	33		152
29	WELL #5	1/01/95		12,276							12,276	5,208	S/L	33		372
30	HYDRANTS	3/29/95		4,882							4,882	2,035	S/L	33		148
31	WATER MAINS	1/01/95		600							600	252	S/L	33		18
39	4 - 1" METERS	6/30/99		396							396	114	S/L	33		12
44	24 - 3/4" METERS	2/21/00		1,715							1,715	459	S/L	33		52
45	12 - 3/4" METERS	5/30/00		566							566	146	S/L	33		17
46	8" WATER MAIN	3/29/01		8,391							8,391	1,969	S/L	33		254
47	PUMPING EQUIPMENT	6/25/01		10,561							10,561	2,400	S/L	33		320
48	METERS	1/12/01		10,030							10,030	2,432	S/L	33		304
49	METERS	12/28/01		4,881							4,881	1,036	S/L	33		148
50	4" WATER MAINS	4/25/01		10,184							10,184	2,369	S/L	33		309
51	8" WATER MAINS	6/25/01		34,034							34,034	7,733	S/L	33		1,031
52	METERS	12/31/02		280							280	48	S/L	33		8
57	METERS	10/31/03		2,670							2,670	419	S/L	33		81
58	METERS	6/07/04		124							124	18	S/L	33		4
59	METERS	7/01/04		1,258							1,258	171	S/L	33		38
60	METERS	10/11/04		1,551							1,551	200	S/L	33		47
61	METERS	11/29/04		120							120	16	S/L	33		4
62	SECURITY GATE PUMP STN 1	5/12/04		3,370							3,370	1,050	S/L	15		225
70	METERS	9/19/05		772							772	75	S/L	33		23
71	METERS	10/18/05		1,321							1,321	127	S/L	33		40
72	METERS	2/09/05		939							939	110	S/L	33		28
73	METERS	4/15/05		497							497	56	S/L	33		15
74	METERS	5/09/05		747							747	84	S/L	33		23
75	METERS	5/24/05		1,491							1,491	161	S/L	33		45
76	METERS	6/15/05		237							237	25	S/L	33		7

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77	METERS	6/20/05		732					732	77	S/L	33		22	
78	METERS	9/12/05		498					498	50	S/L	33		15	
79	WELL #9	10/01/05		9,844					9,844	1,082	S/L	33		298	
81	METERS	3/17/06		1,220					1,220	102	S/L	33		37	
82	METERS	10/18/06		1,061					1,061	69	S/L	33		32	
83	PUMP CONTROL SYSTEM	12/20/06		67,508					67,508	4,092	S/L	33		2,046	
85	RETIRED METERS 2006	12/31/06		1					1	-16,922	S/L	33		0	
87	NON-WATER PLANT PROP. REMA	VARIOUS		177,028					177,028	144,589	S/L	33		5,364	
91	METERS	2/19/07		4,937					4,937	275	S/L	33		150	
92	METERS	3/20/07		125					125	7	S/L	33		4	
93	METERS	3/31/07		127					127	7	S/L	33		4	
95	METERS	7/21/09		2,601					2,601		S/L	33		33	
96	METERS	7/28/09		152					152		S/L	33		2	
97	METERS	8/25/09		1,306					1,306		S/L	33		13	
98	PUMP MOTOR	5/22/09		4,786					4,786		S/L	33		85	
99	WELL EQUIPMENT	12/01/09		2,740					2,740		S/L	33		7	
100	PUMP MOTOR	11/16/09		2,293					2,293		S/L	33		6	
101	PUMPING EQUIPMENT IMPR	9/29/09		17,850					17,850		S/L	33		135	
TOTAL MACHINERY AND EQUIPME				482,190	0	0	0	0	482,190	207,240					14,356
MISCELLANEOUS															
1	WATER PLANT	VARIOUS		391,998					391,998	294,598	S/L	33		11,879	
2	WATER PLANT-TRI256	7/01/88		512,237					512,237	318,124	S/L	33		15,522	
3	WATER PLANT-CO88-234	7/01/88		19,017					19,017	11,805	S/L	33		576	
4	WATER PLANT-GUSTAFSON	7/01/89		30,781					30,781	18,193	S/L	33		933	
5	WATER PLANT-CRAIG	7/01/89		990					990	585	S/L	33		30	

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6	WATER PLANT-WEST COWINA	7/01/89		37,250							37,250	22,015	S/L	33		1,129
9	WATER PLANT-LUCIA MAR	10/01/89		30,360							30,360	17,710	S/L	33		920
10	WATER PLANT-TRI256/49	7/01/89		89,134							89,134	52,670	S/L	33		2,701
13	WATER PLANT-COOL ET	4/10/90		28,325							28,325	16,088	S/L	33		838
14	WATER PLANT-WELL #6	6/21/90		24,247							24,247	13,597	S/L	33		735
15	WATER PLANT-FLATLEY	9/30/91		124,876							124,876	65,274	S/L	33		3,784
21	WATER PLANT-ROYAL OAKS	7/15/92		5,988							5,988	2,987	S/L	33		181
22	WATER PLANT-INDIAN HILLS	7/15/92		7,485							7,485	3,745	S/L	33		227
23	WATER PLANT-HUBER RANCH	12/31/92		13,602							13,602	6,592	S/L	33		412
24	WATER PLANT - CONE	6/04/93		49,492							49,492	23,375	S/L	33		1,500
32	WATER PLANT - HUBER	5/10/95		28,585							28,585	11,763	S/L	33		866
33	WATER PLANT - CASA TIERRA	1/01/95		50,290							50,290	21,336	S/L	33		1,524
34	WATER PLANT - PACE	6/30/97		25,712							25,712	9,024	S/L	33		779
35	WATER PLANT - NESTAR	6/30/97		20,038							20,038	7,031	S/L	33		607
36	HALCYON WATER MAIN	6/30/97		15,271							15,271	5,363	S/L	33		463
37	WATER PLANT - RUSS	5/27/98		50,701							50,701	16,255	S/L	33		1,536
38	WATER PLANT - WELL #8	1/31/98		38,243							38,243	12,652	S/L	33		1,169
63	WATER PLANT	1/15/99		158,002							158,002	47,880	S/L	33		4,788
64	WATER PLANT - CYPRESS	10/31/00		1,700,000							1,700,000	420,706	S/L	33		51,515
65	WATER PLANT	1/25/01		27,655							27,655	6,634	S/L	33		838
66	WATER PLANT	1/25/01		28,538							28,538	6,848	S/L	33		865
67	WATER PLANT - PACE	5/06/02		26,880							26,880	5,433	S/L	33		815
68	WATER PLANT - PACE	6/20/02		30,396							30,396	5,987	S/L	33		921
69	WATER PLANT - DUN	9/16/02		11,535							11,535	2,187	S/L	33		350
80	WATER PLANT - WELL #9	10/01/05		55,104							55,104	5,314	S/L	33		1,670
84	WATER PLANT - HUNSTAD	6/30/06		81,000							81,000	6,137	S/L	33		2,455
86	RETIRED METERS 2006	12/31/06		1							1	-2,112	S/L	33		0

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88	WATER PLANT-MOORE REMAININ	12/31/91								54,600	28,124	S/L	33		1,655
89	WATER PLANT - CRAIG REMAIN	7/15/96								17,000	6,441	S/L	33		515
90	LAND	VARIOUS								88,455					0
94	WATER PLANT-SHEPHARD	12/15/07								53,000	1,740	S/L	33		1,606
	TOTAL MISCELLANEOUS				0	0	0	0	0	3,926,788	1,492,102				116,314
	TOTAL DEPRECIATION				0	0	0	0	0	4,435,355	1,715,719				130,670
	GRAND TOTAL DEPRECIATION				0	0	0	0	0	4,435,355	1,715,719				130,670