

4

Received _____
Examined _____

CLASS B and C  
WATER UTILITIES

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

2000  
ANNUAL REPORT  
OF

*Tahoe Cedars Water Co*

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

*P O Box 264*

*TAHOMA, CA - 96142*

(OFFICIAL MAILING ADDRESS)

ZIP

*- Original -*

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 2000

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2001  
(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.

## 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.

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES  
2000

NAME OF UTILITY Tahoe Cedars Water Co PHONE 530-525-7555

PERSON RESPONSIBLE FOR THIS REPORT Earl Marr  
(Prepared from Information in the 2000 Annual Report)

	1/1/00	12/31/00	Average
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	200	200	200
2 Land and Land Rights	19,164	49,964	35,564
3 Depreciable Plant	794,976	794,662	789,769
4 Gross Plant in Service	805,040	844,826	824,733
5 Less: Accumulated Depreciation	304,097	323,115	313,606
6 Net Water Plant in Service	500,903	521,711	511,307
7 Water Plant Held for Future Use			
8 Construction Work in Progress	-	96,222	48,111
9 Materials and Supplies	13,973	11,989	12,981
10 Less: Advances for Construction	( )	( )	( )
11 Less: Contribution in Aid of Construction	(3,574)	(2,126)	(2,850)
12 Less: Accumulated Deferred Income and Investment Tax Credits	(51,342)	(627,776)	(569,569)
13 Net Plant Investment			
<b>CAPITALIZATION</b>			
14 Common Stock	100,000	100,000	100,000
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	170,000	170,000	170,000
17 Retained Earnings	366,933	396,906	381,914
18 Common Stock and Equity (Lines 14 through 17)	636,923	666,906	657,914
19 Preferred Stock			
20 Long-Term Debt			
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	636,923	666,906	657,914

(Revised 2/01)

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES  
2000

NAME OF UTILITY Tahoe Cedars Water Co PHONE 530-525-7555

**INCOME STATEMENT**

	Annual Amount
23 Unmetered Water Revenue	<u>263,202</u>
24 Fire Protection Revenue	<u>0</u>
25 Irrigation Revenue	<u>0</u>
26 Metered Water Revenue	<u>32,490</u>
27 Total Operating Revenue	<u>295,692</u>
28 <u>Operating Expenses</u>	<u>719,068</u>
29 Depreciation Expense (Composite Rate <u>0.24%</u> )	
30 Amortization and Property Losses	<u>0</u>
31 Property Taxes	<u>2,896</u>
32 Taxes Other Than Income Taxes	<u>13,274</u>
33 Total Operating Revenue Deduction Before Taxes	<u>250,360</u>
34 California Corp. Franchise Tax	<u>5,553</u>
35 Federal Corporate Income Tax	<u>9,900</u>
36 Total Operating Revenue Deduction After Taxes	<u>265,713</u>
37 Net Operating Income (Loss) - California Water Operations	
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	
39 Income Available for Fixed Charges	
40 Interest Expense	
41 Net Income (Loss) Before Dividends	
42 Preferred Stock Dividends	
43 Net Income (Loss) Available for Common Stock	<u>29,973</u>

**OTHER DATA**

44 Refunds of Advances for Construction	
45 Total Payroll Charged to Operating Expenses	<u>101,015</u>
46 Purchased Water	
47 Power	<u>24,212</u>

<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		<u>17</u>	<u>17</u>	<u>17</u>
49 Flat Rate Service Connections		<u>994</u>	<u>1,007</u>	<u>1,001</u>
50 Total Active Service Connections		<u>1,011</u>	<u>1,024</u>	<u>1,018</u>

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

*MA*

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

1. Current Fiscal Agent:

Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Phone Number: \_\_\_\_\_  
Date Hired: \_\_\_\_\_

2. Former Fiscal Agent:

Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Phone Number: \_\_\_\_\_  
Date Hired: \_\_\_\_\_

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

\$ \_\_\_\_\_

4. Summary of the trust bank account activities showing:

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

5. Account information:

Bank Name: \_\_\_\_\_  
Account Number: \_\_\_\_\_  
Date Opened: \_\_\_\_\_

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

**GENERAL INFORMATION**

- 1 Name under which utility is doing business: Tahoe Cedars Water Co
- 2 Official mailing address: P O Box 264  
TAHOMA, Ca 96142 ZIP 96142
- 3 Name and title of person to whom correspondence should be addressed: EARL MARR Telephone: 530-525-7525
- 4 Address where accounting records are maintained: P O Box 264, Tahoma, Ca 96142
- 5 Service Area: (Refer to district reports if applicable.) TAHOMA, El Dorado + Placer Counties
- 6 Service Manager (if located in or near Service Area): (Refer to district reports if applicable.)  
Name: Rod Breckenridge  
Address: P O Box 729 Homeville Ca 96141 Telephone: 530-525-4551

- 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) Mid-Sierra Water Utility Inc  
Organized under laws of (state) California

- Principal Officers:
- (Name) Earl Marr (Title) President
  - (Name) Marjorie Marr (Title) Vice President + Sec - Treas
  - (Name) Robert Marr Bd Member, Chas Marr (Title) Bd Member
  - (Name) Marcie Dubreuil - Glenn Amie Haskill (Title) Bd Member

- 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:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



**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	100,000	100,000
3	204	Preferred stock	9		
4	211	Other paid-in capital	9	170,000	170,000
5	215	Retained earnings	10	396,906	366,933
6		Total corporate capital and retained earnings		666,906	636,933
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		
13	225	Advances from associated companies	12		
14		<b>CURRENT AND ACCRUED LIABILITIES</b>			
15	231	Accounts payable		1683	1273
16	232	Short term notes payable			
17	233	Customer deposits			
18	235	Payables to associated companies	12		
19	236	Accrued taxes			
20	237	Accrued interest			
21	241	Other current liabilities	13		
22		Total current and accrued liabilities			
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	60,343	60,343
32	272	Accumulated amortization of contributions		58,217	56,769
33		Net contributions in aid of construction		2,126	3,574
34		Total liabilities and other credits		670,715	641,780

**SCHEDULE A**  
**COMPARATIVE BALANCE SHEETS**  
**Assets and other Debits**

Line No.	Acct. No.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>UTILITY PLANT</b>			
2	101	Water plant in service	4	844,727	805,034
3	103	Water plant held for future use	5		
4	104	Water plant purchased or sold			
5	105	Water plant construction work in progress		96,222	0
6		Total utility plant		940,949	805,034
7	106	Accumulated depreciation of water plant	6	323,115	304,097
8	114	Water plant acquisition adjustments			
9		Total amortization and adjustments			
10		Net utility plant		617,834	500,935
11		<b>INVESTMENTS</b>			
12	121	Non-utility property and other assets	5		
13	122	Accumulated depreciation of non-utility property	6		
14		Net non-utility property			
15	123	Investments in associated companies			
16	124	Other investments			
17		Total investments			
18		<b>CURRENT AND ACCRUED ASSETS</b>			
19	131	Cash		85,437	81,392
20	132	Special accounts			
21	141	Accounts receivable - customers		2,761	4,121
22	142	Receivables from associated companies			
23	143	Accumulated provision for uncollectible accounts			
24	151	Materials and supplies		11,984	13,973
25	174	Other current assets	7		
26		Total current and accrued assets		100,187	99,487
27	180	Deferred charges			
28		Total assets and deferred charges		718,021	600,424

**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				
3				
4				
5				
6				
7				
8				
9				
10	Total			

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

*N/A*

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

**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	805,034	39,693			844,727
2	103	Water plant held for future use					
3	104	Water plant purchased or sold					
4	105	Construction work in progress - water plant			XXXXXXXXXXXXXX		
5	114	Water plant acquisition adjustments			XXXXXXXXXXXXXX		
6		Total utility plant					

\* 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	200				200
3	303	Land	19,964	30,000			49,964
4		Total non-depreciable plant	20,164				50,164
5		<b>DEPRECIABLE PLANT</b>					
6	304	Structures	10,298				10,298
7	307	Wells	98,621				98,621
8	317	Other water source plant					
9	311	Pumping equipment	74,228				74,228
10	320	Water treatment plant					
11	330	Reservoirs, tanks and sandpipes	123,395				123,395
12	331	Water mains	300,489	9204			309,693
13	333	Services and meter installations	69,612	489			70,101
14	334	Meters	5,985				5,985
15	335	Hydrants	20,801				20,801
16	339	Other equipment	52,097				52,097
17	340	Office furniture and equipment	12,866				12,866
18	341	Transportation equipment	16,531				16,531
19		Total depreciable plant	794,870				794,662
20		Total water plant in service	805,034				844,826

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

**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	3967	247			4,214
2	307	Wells	12,994	2,367			15,261
3	317	Other water source plant					
4	311	Pumping equipment	25,569	1,481			27,048
5	320	Water treatment plant					
6	330	Reservoirs, tanks and sandpipes	26,506	2,960			31,466
7	331	Water mains	168,807	7,432			176,239
8	333	Services and meter installations	21,240	1,691			22,931
9	334	Meters	2,971	145			3,116
10	335	Hydrants	3,933	447			4,579
11	339	Other equipment	15,315	1,250			16,565
12	340	Office furniture and equipment	0	309			309
13	341	Transportation equipment	4,470	739			5,209
14		Total	304,097	19,068			323,115

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

N/A

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

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

Line No.	Item (a)	Account 106 Water Plant (b)	Account 108.1 SDWBA Loans (c)	Account 122 Non-utility Property (d)
1	Balance in reserves at beginning of year	304,097		
2	Add: Credits to reserves during year	19,068	N/A	
3	(a) Charged to Account No. 403 (Footnote 1)			
4	(b) Charged to Account No 272	1448		
5	(c) Charged to clearing accounts			
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	323,115		
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE 2.4 %			
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	<input type="checkbox"/>		
31	(b) Liberalized	<input checked="" type="checkbox"/>		
32	(1) Sum of the years digits	<input type="checkbox"/>		
33	(2) Double declining balance	<input type="checkbox"/>		
34	(3) Other	<input type="checkbox"/>		
35	(c) Both straight line and liberalized	<input checked="" type="checkbox"/>		

**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								
2	COMMON	10/22/71	250,000	\$100	100,000	100,000	0	0
3								
4								
5								
6							Total	

**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	Earl B. + Ethel B. Mann	52,000		
2	Marcie Dubreuil	12,000		
3	Robert Mann	12,000		
4	Charles Mann	12,000		
5	Amie Haskill	12,000		
6				
7	Total number of shares	100,000	Total number of shares	0

**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		
2	CASH	\$170,000
3		
4	Total	\$170,000





**SCHEDULE A-11**  
**Account No. 224 - Long Term Debt - N/A**

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)	Rate of Interest (g)	Interest Accrued During Year (h)	Sinking Fund (i)	Interest Paid During Year (j)
1										
2										
3										
4										
5										
6										

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	366,933
2	<b>CREDITS</b>	
3	Net income	29,973
4	Prior period adjustments	
5	Other credits (detail)	
6	Total credits	29,973
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	Total debits	396,906
15	Balance end of year	

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

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

Line No.	Description (a)	Balance End of Year (b)
1	<i>NONE</i>	
2		
3		
4		
5		Totals

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

Line No.	(a)	(b)	Amount (c)
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				
3				
4				
5	Totals			

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

*N/A*

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					
3					
4	Totals				

**Schedule A-13**  
**Account No. 235 - Payables to Associated Companies**

*N/A*

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					
3					
4	Totals				

**SCHEDULE B  
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Page No. (b)	Amount (c)
1		<b>UTILITY OPERATING INCOME</b>		
2	400	Operating revenues	16	295,672
3		<b>OPERATING REVENUE DEDUCTIONS</b>		
4	401	Operating expenses	17	218,018
5	403	Depreciation expense		19,068
6	407	SDWBA loan amortization expense		
7	408	Taxes other than income taxes		13,274
8	409	State corporate income tax expense	18	5,553
9	410	Federal corporate income tax expense	18	9,800
10		Total operating revenue deductions		265,713
11		Total utility operating income		29,979
12		<b>OTHER INCOME AND DEDUCTIONS</b>		
13	421	Non-utility income	19	
14	426	Miscellaneous non-utility expense	19	
15	427	Interest expense	19	
16		Total other income and deductions		
17		Net income		29,979

**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	3574				
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	1448				
8	Nondepreciable donated property retired					
9	Other debits*					
10	Total debits					
11	Balance end of year	2126				

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

**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	24,212	20,155	22,183
5	616	Other volume related expenses			
6		Total volume related expenses	24,212	20,155	22,183
7		<b>NON-VOLUME RELATED EXPENSES</b>			
8	630	Employee labor	59,200	44,820	52,010
9	640	Materials	18,289	15,126	16,707
10	650	Contract work	20,055	19,870	20,012
11	660	Transportation expenses	7,738	6,401	6,869
12	664	Other plant maintenance expenses			
13		Total non-volume related expenses	104,882	87,202	95,542
14		Total plant operation and maintenance exp.	129,094	102,357	116,025
15		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
16	670	Office salaries	13,000	12,900	12,900
17	671	Management salaries	46,200	42,000	44,100
18	674	Employee pensions and benefits	5,419	4,256	4,937
19	676	Uncollectible accounts expense			
20	678	Office services and rentals	7,200	7,200	7,200
21	681	Office supplies and expenses	4,162	3,654	3,908
22	682	Professional services			
23	684	Insurance	10,195	9,346	9,770
24	688	Regulatory commission expense			
25	689	General expenses	5,390	4,849	5,169
26		Total administrative and general expenses	91,566	84,305	87,935
27	800	Expenses capitalized	2,642	8,325	5,508
28		Net administrative and general expense	88,924	75,980	92,452
29		Total operating expenses	218,018	178,337	198,477

**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	263,202	235,459	27,743
5		460.3 Large water users			
6		460.5 Safe Drinking Water Bond Surcharge			
7		460.9 Other unmetered revenue			
8		Sub-total	263,202	235,459	27,743
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			
16		470.2 Commercial and multi-residential	22,491	18,701	3,787
17		470.3 Large water users	10,049	8,374	1,695
18		470.5 Safe Drinking Water Bond Surcharge			
19		470.9 Other metered revenue			
20		Sub-total	32,490	27,075	5,415
21		Total water service revenues	295,692	262,534	33,158
22	480	Other water revenue			
23		Total operating revenues	295,692	262,534	33,158



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

*N/A*

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**

*N/A*

Line No.	Description (a)	Amount (b)
1		
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	49,200 2	44,515	4,685	49,200
2	670	Office salaries	13,000 2	12,700	300	13,000
3	671	Management salaries	46,200 1	43,900	2,400	46,200
4						
5						
6		Total	108,400 3	101,015	7,385	108,400

**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	3896		
2	State corporate franchise tax			
3	State unemployment insurance tax	2053		
4	Other state and local taxes	20		
5	Federal unemployment insurance tax	167		
6	Federal insurance contributions act	7138		
7	Other federal taxes			
8	Federal income taxes			
9				
10				
11	Totals	13,274		

**SCHEDULE B-4**

**Reconciliation of Reported Net Income for Federal Income Taxes**

*Filed as S corporation*

- 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 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								
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								
7								
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								
13								
14								
15								
<b>Purchased Water for Resale</b>								
16	Purchased from							
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	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	2	439,000	
12	Concrete			
13	Totals	2	439,000	

**SCHEDULE C-2**  
**Loans to Directors, Officers, or Shareholders**

N/A

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**

N/A

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)	
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		
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 . . . . \$	
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: <span style="float: right;">Amount</span>	
16	(a) Charged to operating expenses	\$
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		\$
24		\$
25	Total	\$
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-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	1	2	994	1007
Commercial and Multi-residential	15	14		
Large water users	1	1		
Public authorities				
Irrigation				
Other (specify)				
Subtotal				
Private fire connections				
Public fire hydrants				
Total	17	17	994	1007

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

Size	Meters	Services
3/8 x 3/4 - in		XXXXXXXXXXXXXXXX
3/4 - in	1	1007
1 - in	15	
- in		
- in		
4" - in	1	
- in		
- in		
Other		
Total	17	1007

**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 . . . . .	17
3. Used, after repair . . . . .	17
4. Found fast, requiring billing adjustment . . . . .	
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	13
2. More than 10, but less than 15 years . . . . .	3
3. More than 15 years . . . . .	1

**SCHEDULE D-7**

Water delivered to Metered Customers by Months and Years in (Unit Chosen):

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Single-family residential								
Commercial and Multi-residential					3376	2956	2216	8548
Large water users					1513	1134	1153	3800
Public authorities								
Irrigation								
Other (specify) Flat Rate					7084	21302	26568	54954
Total					10793	25392	29937	115716

  

Classification of Service	During Current Year						Subtotal	Total Prior Year
	August	September	October	November	December			
Single-family residential								
Commercial and Multi-residential	2080	2612	980			5672	11081	
Large water users	1515	745	323			2583	4430	
Public authorities								
Irrigation								
Other (specify) Flat Rate	23918	19270	14040			56228	111182	
Total	27513	21627	15343	10737	12133	87555	226895	

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

Total acres irrigated 0

Total population served 1500

**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) N/A

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) N/A

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		1000	2425		1058	287			
17	Screw or welded casing									
18	Cement - asbestos									
19	Welded steel						30,249		22,905	1,050
20	Wood									
21	Other (specify)									
22	Totals		1000	2425		1058	30,536		22,905	1,050

**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								4778
29	Screw or welded casing								
30	Cement - asbestos								
31	Welded steel								54,204
32	Wood								
33	Other (specify)								
34	Totals								58,982

**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? <i>Yes</i>	
2	Are you having routine laboratory tests made of water served to your consumers? <i>Yes</i>	
3	Do you have a permit from the State Board of Public Health for operation of your water system? <i>Yes</i>	
4	Date of permit: <i>July 1971</i>	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.


**DECLARATION**  
**Before Signing, Please Check to See That All Schedules Have Been Completed**  
(See instruction 3 on front cover)

I, the undersigned \_\_\_\_\_  
Official, 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 \_\_\_\_\_  
(date)

to and including \_\_\_\_\_  
(date)

SIGNED \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

## INDEX

	PAGE		PAGE
Advances from associated companies -----	12	Organization and control -----	1
Advances for construction -----	13	Other assets -----	7
Assets -----	2	Other income -----	15
Balance sheet -----	2-3	Other paid in capital -----	9
Capital stock -----	9	Payables to associated companies -----	12
Contributions in aid of construction -----	14	Population served -----	23
Depreciation and amortization reserves -----	6	Proprietary capital -----	10
Declaration -----	24	Purchased water for resale -----	21
Deferred taxes -----	13	Retained earnings -----	10
Dividends appropriations -----	10	Service connections -----	23
Employees and their compensation -----	18	Sources of supply and water developed --	21
Engineering and management fees -----	20	Status with Board of Health -----	24
Income statement -----	15	Stockholders -----	9
Liabilities -----	3	Storage facilities -----	21
Loans to officers, directors, or shareholders --	20	Taxes -----	18
Long term debt -----	4	Transmission and distribution facilities --	22
Management compensation -----	14	Unamortized debt discount and expense -	8
Meters and services -----	23	Unamortized premium on debt -----	8
Non-utility property -----	5	Utility plant -----	4
Officers -----	1	Water delivered to metered customers ---	23
Operating expenses -----	17	Water plant in service -----	4
Operating revenues -----	15	Water plant held for future use -----	5