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Examined \_\_\_\_\_

CLASS B and C  
WATER UTILITIES

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

2001  
ANNUAL REPORT  
OF

TAHOE CEDARS WATER Co.  
(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

P. O. Box 264

TAHOMA, CALIF. 96142  
(OFFICIAL MAILING ADDRESS) ZIP

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 2001

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2002  
(FILE TWO COPIES IF THREE RECEIVED)

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

NAME OF UTILITY Tahoe Cedars Water Co PHONE 530-535-7555

PERSON RESPONSIBLE FOR THIS REPORT Earl Mann  
(Prepared from Information in the 2001 Annual Report)

	<u>1/1/01</u>	<u>12/31/01</u>	<u>Average</u>
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	<u>200</u>	<u>200</u>	<u>200</u>
2 Land and Land Rights	<u>49,964</u>	<u>49,964</u>	<u>49,964</u>
3 Depreciable Plant	<u>794,662</u>	<u>788,685</u>	<u>791,673</u>
4 Gross Plant in Service	<u>844,826</u>	<u>834,562</u>	<u>839,694</u>
5 Less: Accumulated Depreciation	<u>323,115</u>	<u>321,722</u>	<u>322,419</u>
6 Net Water Plant in Service	<u>521,711</u>	<u>512,840</u>	<u>517,275</u>
7 Water Plant Held for Future Use	<u>-</u>	<u>-</u>	<u>-</u>
8 Construction Work in Progress	<u>96,222</u>	<u>96,222</u>	<u>96,222</u>
9 Materials and Supplies	<u>11,989</u>	<u>12,736</u>	<u>12,363</u>
10 Less: Advances for Construction	<u>( )</u>	<u>( )</u>	<u>( )</u>
11 Less: Contribution in Aid of Construction	<u>(2120)</u>	<u>(1,78)</u>	<u>(1402)</u>
12 Less: Accumulated Deferred Income and Investment Tax Credits	<u>(2627,798)</u>	<u>(2621,120)</u>	<u>( )</u>
13 Net Plant Investment	<u>624,458</u>	<u>624,458</u>	<u>624,458</u>

	<u>1/1/01</u>	<u>12/31/01</u>	<u>Average</u>
<b>CAPITALIZATION</b>			
14 Common Stock	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
15 Proprietary Capital (Individual or Partnership)	<u>-</u>	<u>-</u>	<u>-</u>
16 Paid-in Capital	<u>170,000</u>	<u>170,000</u>	<u>170,000</u>
17 Retained Earnings	<u>396,906</u>	<u>441,585</u>	<u>409,245</u>
18 Common Stock and Equity (Lines 14 through 17)	<u>666,916</u>	<u>641,585</u>	<u>679,245</u>
19 Preferred Stock	<u>-</u>	<u>-</u>	<u>-</u>
20 Long-Term Debt	<u>-</u>	<u>-</u>	<u>-</u>
21 Notes Payable	<u>-</u>	<u>-</u>	<u>-</u>
22 Total Capitalization (Lines 18 through 21)	<u>666,916</u>	<u>641,585</u>	<u>679,245</u>

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

N/A

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: \_\_\_\_\_

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

V/A

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

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits* or (Credits) (e)	Balance End of Year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible plant					
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: PO Box 264  
Tahoma, Calif ZIP 96142

3 Name and title of person to whom correspondence should be addressed: EARL MARR  
Telephone: 530-525-7555

4 Address where accounting records are maintained: 6998 Westlake Blvd  
Tahoma Calif

5 Service Area: (Refer to district reports if applicable.) Tahoma, Calif, El Dorado & Placer Counties

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

Name: Rob MARR  
Address: 6998 Westlake Blvd, Tahoma Telephone: 530-525-7555

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) <u>Earl MARR</u>	(Title) <u>President</u>
(Name) <u>Murjorie MARR - Sec. - Treas.</u>	(Title) <u>Sec. Treas.</u>
(Name) _____	(Title) _____
(Name) _____	(Title) _____

8 Names of associated companies: Madden Creek Water Co

9 Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:

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

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

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



**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	471,585	346,906
6		Total corporate capital and retained earnings		1041,585	1616,916
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		1839	1683
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		1839	1683
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	61,343	61,343
32	272	Accumulated amortization of contributions		59,665	58,217
33		Net contributions in aid of construction		678	2126
34		Total liabilities and other credits		694,102	670,715

**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	844,826	17,386	27,650		834,562
2	103	Water plant held for future use					
3	104	Water plant purchased or sold					
4	105	Construction work in progress - water plant	58,525		XXXXXXXXXXXX		58,525
5	114	Water plant acquisition adjustments			XXXXXXXXXXXX		
6		Total utility plant	403,351	17,386	27,650		893,087

\* 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	49,964				49,964
4		Total non-depreciable plant	50,164				50,164
5		<b>DEPRECIABLE PLANT</b>					
6	304	Structures	10,248				10,248
7	307	Wells	98,621				98,621
8	317	Other water source plant					
9	311	Pumping equipment	74,428	17,386	27,650		639,964
10	320	Water treatment plant					
11	330	Reservoirs, tanks and sandpipes	123,345				123,345
12	331	Water mains	309,643				309,643
13	333	Services and meter installations	70,101	4,287			74,388
14	334	Meters	5,985				5,985
15	335	Hydrants	20,807				20,807
16	339	Other equipment	52,097				52,097
17	340	Office furniture and equipment	12,866				12,866
18	341	Transportation equipment	16,581				16,581
19		Total depreciabel plant	794,662				788,683
20		Total water plant in service	849,826	21,673	27,650		834,562

\* 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				
3	N/A			
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		
3		
4	I IIIA	
5	IV/IT	
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	323,115		
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	15,588		
4	(b) Charged to Account No 272	1,448		
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	19,981		
11	(b) Cost of removal			
12	(c) All other debits (Footnote 3)			
13	Total debits			
14	Balance in reserve at end of year	321,722		
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 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-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	4214	247			4,961
2	307	Wells	15,261	2367			17,628
3	317	Other water source plant					
4	311	Pumping equipment	27,048	1001	19,981		8,068
5	320	Water treatment plant					
6	330	Reservoirs, tanks and sandpipes	31,466	2,960			34,426
7	331	Water mains	170,239	9,432			183,671
8	333	Services and meter installations	32,931	1,691			34,622
9	334	Meters	3,116	145			3,261
10	335	Hydrants	4,379	447			4,826
11	339	Other equipment	16,565	1,250			17,815
12	340	Office furniture and equipment	309	309			618
13	341	Transportation equipment	5,209	739			5,948
14		Total	327,115	18,588	19,981		324,722

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

Line No.	Item (a)	Amount (b)
1		
2		
3	Cost To Date for a new well	96,222
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 unamortized debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year.
- 6 Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.
- also, date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Designation of long-term debt (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									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
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21									
22									
23									
24									
25									
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	10/22/91	250,000	1.00	100,000	100,000	0	0
2								
3								
4								
5								
6							Total	

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

Line No.	COMMON STOCK		PREFERRED STOCK	
	Name (a)	Number of Shares (b)	Name (c)	Number of Shares (d)
1	Eun J + Ethel B. MARR	57,000	0	
2	MARCIÉ Dubreville	12,000		
3	ROBERT MARR	12,000		
4	CHARLES MARR	12,000		
5	AMIC HASKILL	12,000		
6				
7	Total number of shares		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		
2	Cash	170,000
3		
4	Total	170,000

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	396,906
2	<b>CREDITS</b>	
3	Net income	24,679
4	Prior period adjustments	
5	Other credits (detail)	
6	Total credits	421,585
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	421,585
15	Balance end of year	

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

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

**SCHEDULE A-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)	Rate of Interest (g)	Interest Accrued During Year (h)	Sinking Fund (i)	Interest Paid During Year (j)
1						0				
2										
3										
4										
5										
6										

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

*M/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		0			
2					
3					
4	Totals				

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

*M/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		0			
2					
3					
4	Totals				



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

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

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

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

**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)
	<i>N/A</i>			
1				
2				
3				
4				
5	Totals			

**SCHEDULE A-17**  
**Account No. 271 - Contributions in Aid of Construction**  
**Instructions for Preparation of Schedule of Contributions in Aid of Construction**

- 1 The credit balance in the account other than that portion of the balance relating to nondepreciable property (column d), to property retired prior to January 1, 1955 (column e), shall be written off through charges to this account and credits to Account No. 106. Accumulated depreciation of water plant, over a period equal to the estimated service life of the property involved. Upon retirement of depreciable property for which a depreciation reserve has been created through charges to this account, the cost thereof shall be credited to the appropriate plant account and concurrently charged to Account No. 106. If the property is retired prior to the service life originally estimated, the balance in this account with respect to the retired property shall be transferred to the depreciation reserve account.
- 2 That portion of the balance applicable to nondepreciable property shall remain unchanged until the property is sold or otherwise retired. Upon retirement, the cost of such nondepreciable property acquired by donation or through use of donated funds shall be credited to the appropriate plant account and charged to this account to clear the credit balance carried herein.
- 3 That portion of the balance representing donations on property retired prior to January 1, 1955 (column e), and the amount of depreciation accrued to January 1, 1955, on property in service (column f), shall not be transferred from this account or otherwise disposed of without first receiving written authorization from the Commission.

Line No.	Item (a)	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 (e)	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 (f)
			Depreciable (c)	Non-Depreciable (d)		
1	Balance beginning of year	2126	2126			
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	1448			
8	Nondepreciable donated property retired					
9	Other debits*					
10	Total debits					
11	Balance end of year	678	678			

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



**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	253,861	263,202	(9,361)
4	460.2	Commercial and multi-residential			
5	460.3	Large water users			
6	460.5	Safe Drinking Water Bond Surcharge			
7	460.9	Other unmetered revenue			
8		Sub-total	253,861	263,202	(9,341)
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	24,678	22,441	2,233
17	470.3	Large water users	11,439	10,649	1,390
18	470.5	Safe Drinking Water Bond Surcharge			
19	470.9	Other metered revenue			
20		Sub-total	36,117	32,490	3,627
21		Total water service revenues	289,978	295,692	(5,714)
22	480	Other water revenue			
23		Total operating revenues	289,978	295,692	(5,714)

**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	25,326	24,212	1,114
5	616	Other volume related expenses			
6		Total volume related expenses	25,326	24,212	1,114
7		<b>NON-VOLUME RELATED EXPENSES</b>			
8	630	Employee labor	41,556	59,200	(17,650)
9	640	Materials	16,623	14,288	(166)
10	650	Contract work	46,259	20,025	26,234
11	660	Transportation expenses	5,115	7,338	(2,223)
12	664	Other plant maintenance expenses			
13		Total non-volume related expenses	109,547	104,882	4,665
14		Total plant operation and maintenance exp.	134,873	129,094	5,779
15		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
16	670	Office salaries	12,000	13,000	(1,000)
17	671	Management salaries	47,600	46,200	800
18	674	Employee pensions and benefits	5,194	5,414	226
19	676	Uncollectible accounts expense			
20	678	Office services and rentals	7,200	7,200	-
21	681	Office supplies and expenses	2,988	4,162	(1,174)
22	682	Professional services			
23	684	Insurance	9,913	10,195	(482)
24	688	Regulatory commission expense			
25	689	General expenses	2,683	5,390	(1707)
26		Total administrative and general expenses	88,778	91,566	(2,788)
27	800	Expenses capitalized	4,257	2,642	1,615
28		Net administrative and general expense	84,491	88,924	(4,433)
29		Total operating expenses	219,364	218,018	(1,346)

**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	2972	✓	
2	State corporate franchise tax	7200	✓	
3	State unemployment insurance tax	168	✓	
4	Other state and local taxes	16	✓	
5	Federal unemployment insurance tax	168	✓	
6	Federal insurance contributions act	7,692	✓	
7	Other federal taxes			
8	Federal income taxes	9136	✓	
9				
10				
11	Totals	27347	27347	

**SCHEDULE B-4**

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

1 Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.

2 If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

3 Show taxable year if other than calendar year from \_\_\_\_\_ to \_\_\_\_\_.

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

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

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

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

Line No.	Description (a)	Amount (b)
	N/A	
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	1+	37,263	4,287	41,550
2	670	Office salaries	2	16,200		16,200
3	671	Management salaries	1	47,000		47,000
4						
5						
6		Total	4+	100,463	4,287	104,750

**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			0					
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:	Amount
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-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	Elm St	Tahoma	1	10"	39 ft	650	GPM	155,323 Mil Gals
8								
9	10th St.	Tahoma	1	4"	36 ft	100	GPM	8023 Mil Gals
10								
TUNNELS AND SPRINGS - N/A				FLOW IN ..... (Unit) 2		Annual Quantities Pumped ..... (Unit) 2	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum			
11								
12								
13								
14								
15								
Purchased Water for Resale - N/A								
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 Gals	
12	Concrete			
13	Totals		439,000 Gals	

**SCHEDULE D-3**  
**Description of Transmission and Distribution Facilities** *N/A*

**A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES**

Capacities in Cubic Feet Per Second or Miner's Inches (state which) \_\_\_\_\_

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Totals								

**A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Concluded**

Capacities in Cubic Feet Per Second or Miner's Inches (state which) 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		1050	287			
17	Screw or welded casing									
18	Cement - asbestos									
19	Welded steel						30,249		29,705	6050
20	Wood									
21	Other (specify)									
22	Totals		1000	2425		1050	30,536		29,705	1050

**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								4778
27	Riveted steel								
28	Standard screw								
29	Screw or welded casing								
30	Cement - asbestos								
31	Welded steel								59,204
32	Wood								
33	Other (specify)								
34	Totals								63,982

**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			1007	1018
Commercial and Multi-residential	16	19		
Large water users				
Public authorities	1	1		
Irrigation				
Other (specify)				
Subtotal				
Private fire connections				
Public fire hydrants				
Total	17	19	1007	1018

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

Size	Meters	Services
5/8 x 3/4 - in		XXXXXXXXXXXXXX
3/4 - in	1	1018
1 - in	17	
- in		
4 - in	1	
- in		
- in		
- in		
Other		
Total	19	1018

**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 . . . . .	19
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 . . . . .	17
2. More than 10, but less than 15 years . . . . .	2
3. More than 15 years . . . . .	

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

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Single-family residential					14.580	16.424	21.499	41.825
Commercial and Multi-residential					2.175	2.454	3.212	7.844
Large water users								
Public authorities								
Irrigation								
Other (specify)								
Total	4.395	9.977	10.546	4.449	16.758	18.883	24.711	99.669

  

Classification of Service	During Current Year					Subtotal	Total	Total Prior Year
	August	September	October	November	December			
Single-family residential	20.972	15.748	10.996			62.787	154.613	153.577
Commercial and Multi-residential	3.944	2.353	1.641			7.988	15.832	15.571
Large water users								
Public authorities								
Irrigation								
Other (specify)								
Total	24.966	18.101	12.637	7.928	7.153	70.776	170.445	169.089

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 2700

