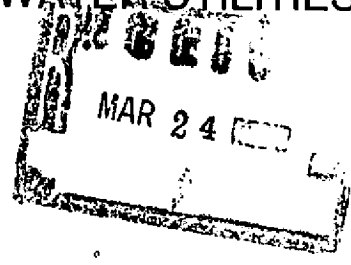


J4

Received _____
Examined _____

CLASS B and C  
WATER UTILITIES



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

2002  
ANNUAL REPORT  
OF

*Tahoe Cedars Water Co*

*P O Box 264*

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

*Tahoma, Calif 96142*

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 2002

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2003  
(FILE TWO COPIES IF THREE RECEIVED)

## INSTRUCTIONS

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

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

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Oath, on the last page, must be signed by an officer, partner or owner.
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 calander year, from Janauary 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  
2002

NAME OF UTILITY Tahoe Cedars Water Co PHONE 530-525-7525

PERSON RESPONSIBLE FOR THIS REPORT Eard Marr  
(Prepared from Information in the 2002 Annual Report)

	<u>1/1/02</u>	<u>12/31/02</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>49,965</u>	<u>49,964</u>
3 Depreciable Plant	<u>788,695</u>	<u>794,495</u>	<u>791,590</u>
4 Gross Plant in Service	<u>834,562</u>	<u>844,456</u>	<u>839,569</u>
5 Less: Accumulated Depreciation	<u>326,722</u>	<u>342,104</u>	<u>344,413</u>
6 Net Water Plant in Service	<u>512,840</u>	<u>502,352</u>	<u>507,596</u>
7 Water Plant Held for Future Use			
8 Construction Work in Progress	<u>96,222</u>	<u>96,222</u>	<u>96,222</u>
9 Materials and Supplies	<u>12,736</u>	<u>14,113</u>	<u>13,424</u>
10 Less: Advances for Construction	<u>( )</u>	<u>( )</u>	<u>( )</u>
11 Less: Contribution in Aid of Construction	<u>( 678 )</u>	<u>( 0 )</u>	<u>( 339 )</u>
12 Less: Accumulated Deferred Income and Investment Tax Credits	<u>( )</u>	<u>( )</u>	<u>( )</u>
13 Net Plant Investment	<u>624,120</u>	<u>612,547</u>	<u>616,933</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)			
16 Paid-in Capital	<u>170,000</u>	<u>170,000</u>	<u>170,000</u>
17 Retained Earnings	<u>421,585</u>	<u>458,319</u>	<u>439,952</u>
18 Common Stock and Equity (Lines 14 through 17)	<u>691,585</u>	<u>728,319</u>	<u>709,952</u>
19 Preferred Stock			
20 Long-Term Debt			
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	<u>691,585</u>	<u>728,319</u>	<u>709,952</u>

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES  
2002

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

<b>INCOME STATEMENT</b>		Annual Amount
23	Unmetered Water Revenue	<u>269,379</u>
24	Fire Protection Revenue	_____
25	Irrigation Revenue	_____
26	Metered Water Revenue	<u>28,594</u>
27	Total Operating Revenue	<u>297,973</u>
28	<u>Operating Expenses</u>	_____
29	Depreciation Expense (Composite Rate _____)	<u>20,392</u>
30	Amortization and Property Losses	_____
31	Property Taxes	<u>3,061</u>
32	Taxes Other Than Income Taxes	<u>8273</u>
33	Total Operating Revenue Deduction Before Taxes	<u>212,975</u>
34	California Corp. Franchise Tax	<u>7200</u>
35	Federal Corporate Income Tax	<u>9,346</u>
36	Total Operating Revenue Deduction After Taxes	<u>316,734</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>316,734</u>
<b>OTHER DATA</b>		
44	Refunds of Advances for Construction	<u>0</u>
45	Total Payroll Charged to Operating Expenses	_____
46	Purchased Water	<u>0</u>
47	Power	_____

	<u>Active Service Connections</u>	(Exc. Fire Protect.) _____	Jan. 1	Dec. 31	Annual Average
			48	Metered Service Connections	<u>21</u>
49	Flat Rate Service Connections		<u>1018</u>	<u>1026</u>	<u>1022</u>
50	Total Active Service Connections		<u>1039</u>	<u>1047</u>	<u>1043</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)**

N/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		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
5		<b>DEPRECIABLE PLANT</b>					
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, Tahoe, Calif 96142  
ZIP

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

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

5 Service Area: (Refer to district reports if applicable.) Tahoe, Placer + El Dorado Counties

6 Service Manager (if located in or near Service Area): (Refer to district reports if applicable.)  
Name: Rod Breckenridge  
Address: 7287 9th Ave 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) <u>Earl MARR</u>	(Title) <u>President</u>
(Name) <u>MARJORIE MARR</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: 0  
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	458,319	421,585
6		Total corporate capital and retained earnings		728,319	619,585
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		4177	1839
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		4177	1839
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	66343	66343
32	272	Accumulated amortization of contributions		0	0
33		Net contributions in aid of construction		0	678
34		Total liabilities and other credits		732,496	694,102

**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	638,899	5493			844,246
2	103	Water plant held for future use					
3	104	Water plant purchased or sold					
4	105	Construction work in progress - water plant	59,525	37,399	XXXXXXXXXXXX		94,722
5	114	Water plant acquisition adjustments			XXXXXXXXXXXX		
6		Total utility plant	889,308				940,466

\* 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	64,164				64,164
10	320	Water treatment plant					
11	330	Reservoirs, tanks and sandpipes	123,395				123,395
12	331	Water mains	309,643				309,643
13	333	Services and meter installations	74,368	3873			78,241
14	334	Meters	5985	256			6,241
15	335	Hydrants	20,809				20,809
16	339	Other equipment	52,097				52,097
17	340	Office furniture and equipment	12,866	1368			14,234
18	341	Transportation equipment	16,581				16,581
19		Total depreciable plant	788,685	5497			794,192
20		Total water plant in service	838,749				844,456

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

**SCHEDULE A-1b** *N/A*  
**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** *-N/A*  
**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		
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	321,722		
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	19,704		
4	(b) Charged to Account No 272	678		
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	342,104		
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	[ ]		
31	(b) Liberalized	[ ]		
32	(1) Sum of the years digits	[ ]		
33	(2) Double declining balance	[ ]		
34	(3) Other	[ ]		
35	(c) Both straight line and liberalized	[ ]		

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

Line No.	Acct No.	Depreciable Plant (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserve During Year Excl. Cost of Removal (d)	Salvage and Cost of Removal Net (Dr.) or (Cr.) (e)	Balance End of Year (f)
1	304	Structures	4,961	746			5,707
2	307	Wells	17,628	2,367			19,995
3	317	Other water source plant					
4	311	Pumping equipment	4,068	1,540			4,608
5	320	Water treatment plant					
6	330	Reservoirs, tanks and sandpipes	24,426	2,960			38,893
7	331	Water mains	183,671	4,432			198,984
8	333	Services and meter installations	34,632	1,708			36,330
9	334	Meters	3,761	151			3,412
10	335	Hydrants	48,260	447			51,273
11	339	Other equipment	17,875	483			18,298
12	340	Office furniture and equipment	618	309			927
13	341	Transportation equipment	5,945	739			6,684
14		Total	321,722	20,388			342,104

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

Line No.	Item (a)	Amount (b)
1		
2		
3		
4	Cost to date for new well	96,222
5		
6		
7		
8		
9		
10		



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

Line No.	Class of Stock (a)	Date of Issue (b)	Number of Shares Authorized by Articles of Incorporation (c)	Par or Stated Value (d)	Number of Shares Outstanding (e)	Amount Outstanding End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1								
2	Common	10/24/11	250,000	1.00	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 + Marjorie MARR	52,000		
2	Margie Dubreville	12,000		
3	Robert MARR	12,000		
4	Charles MARR	12,000		
5	Annie Huskill	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		
3	CASH paid	170,000
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	
2	<b>CREDITS</b>	
3	Net income	421,583
4	Prior period adjustments	36,734
5	Other credits (detail)	
6		
7	Total credits	458,317
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		
15	Total debits	
	Balance end of year	458,319

**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	<b>CREDITS</b>	
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6		
7	Total credits	
8	<b>DEBITS</b>	
9	Net losses	
10	Withdrawals during year	
11	Other debits (detail)	
12		
	Total debits	
	Balance end of year	

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

N/A

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

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

N/A

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:		
5	Refunds	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
6	Percentage of revenue basis	XXXXXXXXXXXXXXXXXX	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**

N/A

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-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	678	678			
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	678	678			
8	Nondepreciable donated property retired					
9	Other debits*					
10	Total debits					
11	Balance end of year	0	0			

\* 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	269,379	253,861	15,518
3		460.1 Single - family residential			
4		460.2 Commercial and multi-residential			
5		460.3 Large water users			
6		460.5 Safe Drinking Water Bond Surcharge			
7		460.9 Other unmetered revenue			
8		Sub-total	269,379	253,861	15,518
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	7,716		7,716
16		470.2 Commercial and multi-residential	12,225	24,678	(12,453)
17		470.3 Large water users	8,653	11,439	(2,786)
18		470.5 Safe Drinking Water Bond Surcharge			
19		470.9 Other metered revenue			
20		Sub-total	28,594	36,117	(7,523)
21		Total water service revenues	297,973	289,978	7,995
22	480	Other water revenue			
23		Total operating revenues	297,973	289,978	7,995

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

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceeding 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	26,449	25,326	1,173
5	618	Other volume related expenses			
6		Total volume related expenses	26,449	25,326	1,173
7		<b>NON-VOLUME RELATED EXPENSES</b>			
8	630	Employee labor	43,500	41,500	2,000
9	640	Materials	14,926	15,623	(797)
10	650	Contract work	37,590	46,259	(8,269)
11	660	Transportation expenses	5,814	5,115	700
12	664	Other plant maintenance expenses			
13		Total non-volume related expenses	102,130	109,547	(7,417)
14		Total plant operation and maintenance exp.	128,629	134,873	(6,244)
15		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
16	670	Office salaries	12,600	12,000	600
17	671	Management salaries	45,000	47,000	(2,000)
18	674	Employee pensions and benefits	5,250	5,194	56
19	676	Uncollectible accounts expense			
20	678	Office services and rentals	7,500	7,200	300
21	681	Office supplies and expenses	4,506	3,988	518
22	682	Professional services			
23	684	Insurance	9,906	9,713	193
24	688	Regulatory commission expense			
25	689	General expenses	3,457	3,683	(226)
26		Total administrative and general expenses	88,719	88,778	(559)
27	800	Expenses capitalized	3,873	4,287	(414)
28		Net administrative and general expense	84,346	84,491	(145)
29		Total operating expenses	212,975	219,364	(6,389)



**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	2061		
2	State corporate franchise tax	2200		
3	State unemployment insurance tax	357		
4	Other state and local taxes	16		
5	Federal unemployment insurance tax	168		
6	Federal insurance contributions act	7734		
7	Other federal taxes			
8	Federal income taxes	9346		
9				
10				
11	Totals	27,832	All water	

**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 - N/A**  
**Account No. 421 and 426 - Income from Nonutility Operations**

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

**SCHEDULE B-6 - N/A**  
**Account No. 427 - Interest Expense**

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	1	39,371	4,129	43,500
2	670	Office salaries	2	12,600		12,600
3	671	Management salaries	1	45,000		45,000
4						
5						
6		Total	4	96,971	4,129	101,100

**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 and/or management of its own affairs during the year? Answer: (Yes or No)	
2	(If the answer is in the affirmative, make appropriate replies to the following questions)*	
3	2. Name of each organization or person that was a party to such a contract or agreement.	
4		
5		
6	3. Date of original contract or agreement.	
7	4. Date of each supplement or agreement.	
8	5. Amount of compensation paid during the year for supervision or management . . . . \$	
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-1**  
Sources of Supply and Water Developed - N/A

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	EM ST	Tehoma	1	10"	34 ft	1250	GPM	
8								
9	10" ST	Tehoma	1	4"	36 ft	100	GPM	
10								

TUNNELS AND SPRINGS - 0				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 - 0	
16	Purchased from
17	Annual Quantities purchased (Unit chosen) 1
18	
19	

\* State ditch pipeline reservoir, etc., with name, if any.  
 1 Average depth to water surface below ground surface  
 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.

**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	2	439,000	

**SCHEDULE D-3**  
**Description of Transmission and Distribution Facilities**

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

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

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

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

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

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								
7	Flume								
8	Lined 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	259			
17	Screw or welded casing									
18	Cement - asbestos									
19	Welded steel							29703		1050
20	Wood						30,247			
21	Other (specify)									
22	Totals	1000	2425			1050	30,536			

**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								59,264
31	Welded steel								
32	Wood								
33	Other (specify)								
34	Totals								64,042

**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	8	10	1018	1026
Commercial and Multi-residential	10	10		
Large water users	1	1		
Public authorities				
Irrigation				
Other (specify)				
Subtotal				
Private fire connections				
Public fire hydrants				
Total	19	21	1018	1026

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

Size	Meters	Services
5/8 x 3/4 - in	0	XXXXXXXXXXXXXXXX
3/4 - in	1	1026
1 - in	19	
- in		
- in		
1/2 - in	1	
- in		
- in		
Other		
Total	21	1026

**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 . . . . .	20
3. Used, after repair . . . . .	1
4. Found fast, requiring billing adjustment . . . . .	0
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	15
2. More than 10, but less than 15 years . . . . .	6
3. More than 15 years . . . . .	0

**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					11,749	16,476	17,104	85,350	
Commercial and Multi-residential					1,755	2,462	2,785	8,002	
Large water users		9600							
Public authorities									
Irrigation									
Other (specify)									
Total	10,197	9,963	9,610	9,841	13,504	18,938	21,499	93,552	
Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Single-family residential	19,674	16,561	14,354	-	-	84,718	149,968	154,613	
Commercial and Multi-residential	2,940	2,445	2,179	-	-	7,534	15,536	15,932	
Large water users									
Public authorities									
Irrigation									
Other (specify)									
Total	22,614	19,006	16,533	7,646	4,383	91,952	165,504	170,445	

<sup>1</sup> 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 27.25



## INDEX

	PAGE	WORK SHEET		PAGE	WORK SHEET
Advances from associated companies -----	12	A-12	Organization and control -----	1	GenInfo
Advances for construction -----	13	A-15	Other assets -----	7	A-4
Assets -----	2	Assets	Other income -----	15	B
Balance sheet -----	2-3	Liabilities	Other paid in capital -----	9	A-8
Capital stock -----	9	A-6	Payables to associated companies -----	12	A-13
Contributions in aid of construction -----	14	A-17	Population served -----	23	D-4
Depreciation and amortization reserves -----	6	A-3	Proprietary capital -----	10	A-10
Declaration -----	24	D-9	Purchased water for resale -----	21	D-1
Deferred taxes -----	13	A-16	Retained earnings -----	10	A-9
Dividends appropriations -----	10	A-9	Service connections -----	23	D-4
Employees and their compensation -----	19	C-1	Sources of supply and water developed --	21	D-1
Engineering and management fees -----	20	C-3	Status with Board of Health -----	24	D-8
Income statement -----	15	Income	Stockholders -----	9	A-7
Liabilities -----	3	Liabilities	Storage facilities -----	21	D-2
Loans to officers, directors, or shareholders --	20	C-2	Taxes -----	18	B-3
Long term debt -----	11	A-11	Transmission and distribution facilities --	22	D-3
Management compensation -----	17	B-2	Unamortized debt discount and expense -	8	A-5
Meters and services -----	23	D-5	Unamortized premium on debt -----	8	A-5
Non-utility property -----	5	A-2	Utility plant -----	4	A-1
Officers -----	1	GenInfo	Water delivered to metered customers ---	23	D-7
Operating expenses -----	17	B-2	Water plant in service -----	4	A-1a
Operating revenues -----	16	B-1	Water plant held for future use -----	5	A-1b