

ACK

Received _____
Examined _____

CLASS B and C  
WATER UTILITIES

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

2003  
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, 2003

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2004  
(FILE TWO COPIES IF THREE RECEIVED)

## **INSTRUCTIONS**

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

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

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Oath, on the last page, must be signed by an officer, partner or owner.
4. The report must be prepared in ink or by the use of a typewriter. Computer generated report forms may be substituted.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. The totals of the details in the latter must agree with the balances of the accounts to which they refer.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report.
9. This report must cover a calendar year, from January 1 through December 31. Fiscal year reports will not be accepted.

# **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  
2003

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

PERSON RESPONSIBLE FOR THIS REPORT Earl Mark

(Prepared from Information in the 2003 Annual Report)

	1/1/03	12/31/03	Average
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	200	200	200
2 Land and Land Rights	49,965	49,965	49,965
3 Depreciable Plant	794,495	801,122	797,808
4 Gross Plant in Service	844,456	852,977	848,712
5 Less: Accumulated Depreciation	342,104	361,331	351,723
6 Net Water Plant in Service	502,352	484,566	486,154
7 Water Plant Held for Future Use			
8 Construction Work in Progress	96,223	96,223	96,223
9 Materials and Supplies	14,113	16,670	14,891
10 Less: Advances for Construction	( )	( )	( )
11 Less: Contribution in Aid of Construction	( 0 )	( 6 )	( 0 )
12 Less: Accumulated Deferred Income and Investment Tax Credits	( )	( )	( )
13 Net Plant Investment	612,397	601,949	607,210
<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	458,319	500,619	479,464
18 Common Stock and Equity (Lines 14 through 17)	728,319	770,619	769,464
19 Preferred Stock			
20 Long-Term Debt			
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	728,319	770,619	749,464

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

2003

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

**INCOME STATEMENT**

	Annual Amount
23 Unmetered Water Revenue	<u>28,984</u>
24 Fire Protection Revenue	<u>0</u>
25 Irrigation Revenue	<u>0</u>
26 Metered Water Revenue	<u>28,984</u>
27 Total Operating Revenue	<u>309,357</u>
28 <u>Operating Expenses</u>	
29 Depreciation Expense (Composite Rate <u>2.4%</u> )	<u>219,540</u>
30 Amortization and Property Losses	<u>79,227</u>
31 Property Taxes	<u>3,638</u>
32 Taxes Other Than Income Taxes	<u>0</u>
33 Total Operating Revenue Deduction Before Taxes	<u>814,944</u>
34 California Corp. Franchise Tax	<u>63,450</u>
35 Federal Corporate Income Tax	<u>9,816</u>
36 Total Operating Revenue Deduction After Taxes	<u>267,057</u>
37 Net Operating Income (Loss) - California Water Operations	<u>42,300</u>
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	<u>0</u>
39 Income Available for Fixed Charges	<u>0</u>
40 Interest Expense	<u>0</u>
41 Net Income (Loss) Before Dividends	<u>0</u>
42 Preferred Stock Dividends	<u>0</u>
43 Net Income (Loss) Available for Common Stock	<u>42,300</u>

**OTHER DATA**

44 Refunds of Advances for Construction	<u>0</u>
45 Total Payroll Charged to Operating Expenses	<u>96,525</u>
46 Purchased Water	<u>0</u>
47 Power	<u>29,679</u>

<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		<u>21</u>	<u>22</u>	<u>21½</u>
49 Flat Rate Service Connections		<u>1026</u>	<u>1034</u>	<u>1030</u>
50 Total Active Service Connections		<u>1047</u>	<u>1056</u>	<u>1051½</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: PO Box 2144  
Tahoma, Calif ZIP 96142
- 3 Name and title of person to whom correspondence should be addressed: Earl Marr - President  
Telephone: 530-525-7535
- 4 Address where accounting records are maintained: 6998 Westlake Blvd  
Tahoma, Calif 96142
- 5 Service Area: (Refer to district reports if applicable.) Tahoma, Placer + El Dorado County Lines
- 6 Service Manager (if located in or near Service Area): (Refer to district reports if applicable.)  
Name: Rob Breckenridge  
Address: 1287 9th Ave, Tahoma Telephone: 530-525-4531

7 OWNERSHIP. Check and fill in appropriate line:

- |                                     |  |
|-------------------------------------|--|
| <input type="checkbox"/>            | Individual (name of owner) _____                                 |
| <input type="checkbox"/>            | Partnership (name of partner) _____                              |
| <input type="checkbox"/>            | Partnership (name of partner) _____                              |
| <input type="checkbox"/>            | Partnership (name of partner) _____                              |
| <input checked="" type="checkbox"/> | Corporation (corporate name) <u>Mid Sierra Water Utility Inc</u> |
|                                     | Organized under laws of (state) <u>C.</u>                        |

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**  
**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	857,296	844,456
3	103	Water plant held for future use	5		
4	104	Water plant purchased or sold			
5	105	Water plant construction work in progress			
6		Total utility plant		96,223	96,223
7	106	Accumulated depreciation of water plant	6	947,519	940,678
8	114	Water plant acquisition adjustments		361,331	341,204
9		Total amortization and adjustments			
10		Net utility plant		586,188	599,474
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		101,892	96,607
20	132	Special accounts			
21	141	Accounts receivable - customers		62,345	
22	142	Receivables from associated companies			276,43
23	143	Accumulated provision for uncollectible accounts			
24	151	Materials and supplies		15,670	14,153
25	174	Other current assets	7		
26		Total current and accrued assets		125,796	118,363
27	180	Deferred charges	8		
28		Total assets and deferred charges		711,984	717,837

**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	500,619	459,319
6		Total corporate capital and retained earnings			
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		4948	4,137
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	4948	4,137
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	0	606,343
32	272	Accumulated amortization of contributions			0
33		Net contributions in aid of construction			0
34		Total liabilities and other credits		495,671	737,496

**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	844,246	6,940			851,286
2	103	Water plant held for future use					
3	104	Water plant purchased or sold					
4	105	Construction work in progress - water plant	94,222			XXXXXXXXXXXX	94,222
5	114	Water plant acquisition adjustments				XXXXXXXXXXXX	
6		Total utility plant	940,468	6,940			947,408

\* 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	123,345				123,345
12	331	Water mains	309,643	3130			312,773
13	333	Services and meter installations	78,261				78,261
14	334	Meters	6,241				6,241
15	335	Hydrants	20,809	2,940			23,749
16	339	Other equipment	52,097				52,097
17	340	Office furniture and equipment	14,234	870			15,104
18	341	Transportation equipment	16,581				16,581
19		Total depreciable plant	794,182	6,940			801,122
20		Total water plant in service	844,456				851,286

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

**SCHEDULE A-1b**  
**Account No. 103 - Water Plant Held for Future Use**

*N/A*

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-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	342,104		
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)			
4	(b) Charged to Account No 272	19,227		
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	19,227		
14	Balance in reserve at end of year	361,331		
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	5,207	2,446		5,513 →	
2	307	Wells	19,905	23,071		22,272 →	
3	317	Other water source plant					
4	311	Pumping equipment	9,605	1,504			11,145
5	320	Water treatment plant					
6	330	Reservoirs, tanks and sandpipes	38,993	2,966			41,853
7	331	Water mains	198,959	7,229			206,882
8	333	Services and meter installations	36,340	1,868			38,208
9	334	Meters	3,512	151			3,563
10	335	Hydrants	5,273	570			5,893
11	339	Other equipment	18,299	483			18,781
12	340	Office furniture and equipment	927	363			1,290
13	341	Transportation equipment	6,684	739			7,423
14		Total	342,864	19,227			361,331

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

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

*MA*

**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 or 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 unauthorized 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.

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									
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26									
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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								
2	COMMON	10/24/71	250,000	1 <sup>00</sup>	100,000	100,000	0	0
3								
4								
5								
6							Total	0

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

Line No.	COMMON STOCK	Number of Shares (b)	PREFERRED STOCK	Number of Shares (d)
	Name (a)		Name (c)	
1	Earl + Marjorie Mann	52,000		
2	Margie Dubreuil	12,000		
3	Robert Mann	12,000		
4	Charles Mann	12,000		
5	Amie Haskell	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 Paid	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	458,319
2	<b>CREDITS</b>	
3	Net income	42,300
4	Prior period adjustments	
5	Other credits (detail)	
6	Total credits	42,300
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	
15	Balance end of year	500,619

**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	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** *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 additons 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**

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.

*M/A*

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 <sup>2</sup>	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 <sup>3</sup>
			Depreciable (c)	Non-Depreciable (d)		
1	Balance beginning of year					
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					
8	Nondepreciable donated property retired					
9	Other debits*					
10	Total debits					
11	Balance end of year					

\* 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 Preceeding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
1		<b>WATER SERVICE REVENUES</b>			
2	460	Unmetered water revenue	280,373	269,379	10,995
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	280,373	269,379	10,995
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	8132	7716	416
16		470.2 Commercial and multi-residential	12,384	12,225	159
17		470.3 Large water users	8438	8653	(215)
18		470.5 Safe Drinking Water Bond Surcharge			
19		470.9 Other metered revenue			
20		Sub-total	28,954	28,594	360
21		Total water service revenues	309,357	297,973	
22	480	Other water revenue			
23		Total operating revenues	309,357	297,973	11,384

**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	29,679	26,449	3,190
5	616	Other volume related expenses			
6		Total volume related expenses	29,679	26,449	3,190
7		<b>NON-VOLUME RELATED EXPENSES</b>			
8	630	Employee labor	43,945	43,500	445
9	640	Materials	21,289	14,926	
10	650	Contract work	20,211	37,590	(17,379)
11	660	Transportation expenses	2777	5,814	(3,037)
12	664	Other plant maintenance expenses	6818		(6,818)
13		Total non-volume related expenses	45,040	102,130	(70,900)
14		Total plant operation and maintenance exp.	124,719	128,679	(3,960)
15		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
16	670	Office salaries	4680	12,600	(7,920)
17	671	Management salaries	45000	45,000	-
18	674	Employee pensions and benefits	14,400	5,200	9,200
19	676	Uncollectible accounts expense			
20	678	Office services and rentals	7500	7500	-
21	681	Office supplies and expenses	8066	4506	3,560
22	682	Professional services			
23	684	Insurance	15122	9906	5,216
24	688	Regulatory commission expense		3,457	
25	689	General expenses	5404		5,404
26		Total administrative and general expenses	100,172	48,219	51,953
27	800	Expenses capitalized	5350	2873	2,477
28		Net administrative and general expense	94,822	51,092	43,730
29		Total operating expenses	219,540	212,976	6,564



**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	3632		
2	State corporate franchise tax	6345		
3	State unemployment insurance tax	1347		
4	Other state and local taxes	16		
5	Federal unemployment insurance tax	168		
6	Federal insurance contributions act	6963		
7	Other federal taxes			
8	Federal income taxes	4816		
9				
10				
11	Totals	28,290		

**SCHEDULE B-4**  
**Reconciliation of Reported Net Income for Federal Income Taxes**

- 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.
- 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.
- 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**

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	2	47,945	2,100	43,945
2	670	Office salaries	1	4,680		4,680
3	671	Management salaries	1	45,000		45,000
4						
5						
6		Total	4	97,525	2,100	93,625

**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-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	E/M ST	Tahoma	1	10"	39 FT	700	GPM	
8								
9	10 <sup>th</sup> ST	Tahoma	1	4"	36 FT	100	GPM	
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							

  

Purchased Water for Resale		N/A
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	
12	Concrete			
13	Totals		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	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	289			
17	Screw or welded casing									
18	Cement - asbestos									
19	Welded steel						30,247		29,855	1050
20	Wood									
21	Other (specify)									
22	Totals		1000	2425		1050	30,536		29,855	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								
27	Riveted steel								
28	Standard screw								4764
29	Screw or welded casing								
30	Cement - asbestos								
31	Welded steel								61152
32	Wood								
33	Other (specify)								
34	Totals								65,916

**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	14	11	1026	1034
Commercial and Multi-residential	60	76		
Large water users	1	1		
Public authorities				
Irrigation				
Other (specify)				
Subtotal				
Private fire connections				
Public fire hydrants				
Total	21	22	1026	1034

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

Size	Meters	Services
5/8 x 3/4 - in		XXXXXXXXXXXX
3/4 - in		
1 - in		
- in		
- in		
- in		
- in		
- in		
Other		
Total		

**SCHEDULE D-6  
Meter Testing Data**

A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:

- New, after being received . . . . .
- Used, before repair . . . . .
- Used, after repair . . . . .
- Found fast, requiring billing adjustment . . . . .

B. Number of Meters in Service Since Last Test

- Ten years or less . . . . .
- More than 10, but less than 15 years . . . . .
- More than 15 years . . . . .

**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								
Large water users								
Public authorities								
Irrigation								
Other (specify)								
Total								

  

Classification of Service	During Current Year						Subtotal	Total Prior Year
	August	September	October	November	December	Total		
Single-family residential								
Commercial and Multi-residential								
Large water users								
Public authorities								
Irrigation								
Other (specify)								
Total								

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 2750



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