

J/ 74

Received _____
Examined _____

CLASS B and C
WATER UTILITIES
RECEIVED
JUN 1 2009
UTIL. SERVICE AND
COMPLIANCE BRANCH
DIVISION OF WATER AND AUDITS

U# _____

2008
ANNUAL REPORT
OF

Tahoe Cedar Water Co.

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

Po Box 267 Tahoma CA 96142
(OFFICIAL MAILING ADDRESS) ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2008

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2009
(FILE TWO COPIES IF THREE RECEIVED)

Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# WTC 94

2008
ANNUAL REPORT
OF

TAHOE CEDARS WATER COMPANY

MID-SIERRA UTILITIES, INC.

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

P.O. BOX 264, TAHOMA CA 96142

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2008

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2009
(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
ATTN: KAYODE KAJOPAIYE
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298**

kok@cpuc.ca.gov

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Oath, on 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 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.

GENERAL INFORMATION

1 Name under which utility is doing business: TAHOE CEDARS WATER COMPANY
MID SIERRA UTILITIES, INC.

2 Official mailing address: P.O. BOX 264, TAHOMA CA 96142
ZIP

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

4 Address where accounting records are maintained: 6998 WESTLAKE BLVD.
TAHOMA, CA 96142

5 Service Area: (Refer to district reports if applicable.)
TAHOMA, CA

6 Service Manager (if located in or near Service Area): (Refer to district reports if applicable.)
 Name: ROBERT MARR
 Address: P.O. BOX 264, TAHOMA, CA 96142 Telephone: (530) 525-7555

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 UTILITIES, INC.</u>)
Organized under laws of (state) _____ |

Principal Officers:

(Name)	ROBERT MARR	(Title)	PRESIDENT
(Name)	CHARLES MARR	(Title)	VICE-PRESIDENT
(Name)	AMIE HASKILL	(Title)	SECRETARY
(Name)	EARL B. MARR	(Title)	TREASURER, CFO

8 Names of associated companies:
MID SIERRA UTILITIES, INC. (PARENT COMPANY)

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:

NONE	Date: _____
	Date: _____
	Date: _____
	Date: _____

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

NONE

11 List Name, Grade, and License Number of all Licensed Operators:

ROBER MARR, GRADE D-2, LICENSE No. 32785
CHARLES MARR, GRADE D-2, LICENSE No. 35488
CHARLES MARR, GRADE T-1, LICENSE No. 30223

NAME OF UTILITY: TAHOE CEDARS WATER COMPANY

PHONE: 530 525 7555

PERSON RESPONSIBLE FOR THIS REPORT: ROBERT MARR

(Prepared from Information in the 2008 Annual Report)

	1/1/2008	12/31/2008	Average
BALANCE SHEET DATA			
1 Intangible Plant	200	200	200
2 Land and Land Rights	49,964	49,964	49,964
3 Depreciable Plant	1,042,862	1,177,242	1,135,134
4 Gross Plant in Service	1,093,026	1,227,406	1,160,216
5 Less: Accumulated Depreciation	(448,508)	(480,128)	(464,318)
6 Net Water Plant in Service	644,518	747,278	695,898
7 Water Plant Held for Future Use			0
8 Construction Work in Progress	32,038	0	16,019
9 Materials and Supplies			
10 Less: Advances for Construction	()		
11 Less: Contribution in Aid of Construction	(19,753)	(18,989)	(19,371)
12 Less: Accumulated Deferred Income and Investment Tax Credits	()		
13 Net Plant Investment	656,803	728,289	692,546
CAPITALIZATION			
14 Common Stock	85,000	85,000	85,000
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	24,349	24,349	24,349
17 Retained Earnings	800,288	817,838	809,063
18 Common Stock and Equity (Lines 14 through 17)	909,637	927,187	918,412
19 Preferred Stock			
20 Long-Term Debt			
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	909,637	927,187	918,412

Note: Capitalization balances at 1/1/07 include adjusted balances.

NAME OF UTILITY: TAHOE CEDARS WATER CO. PHONE 530 525 7555

		Annual Amount
INCOME STATEMENT		
23	Unmetered Water Revenue	313,949
24	Fire Protection Revenue	0
25	Irrigation Revenue	0
26	Metered Water Revenue	27,349
	Other Water Revenue (PUC Fee)	5,119
27	Total Operating Revenue	346,417
28	<u>Operating Expenses</u>	278,703
29	Depreciation Expense (Composite Rate 2.44%)	31,856
30	Amortization and Property Losses	0
31	Property Taxes	5,319
32	Taxes Other Than Income Taxes	8,611
33	Total Operating Revenue Deduction Before Taxes	324,489
34	California Corp. Franchise Tax	1,922
35	Federal Corporate Income Tax	2,973
36	Total Operating Revenue Deduction After Taxes	329,384
37	Net Operating Income (Loss) - California Water Operations	17,033
38	Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	517
39	Income Available for Fixed Charges	17,550
40	Interest Expense	0
41	Net Income (Loss) Before Dividends	17,550
42	Preferred Stock Dividends	0
43	Net Income (Loss) Available for Common Stock	17,550

OTHER DATA		0
44	Refunds of Advances for Construction	0
45	Total Payroll Charged to Operating Expenses	136,994
46	Purchased Water	0
47	Power	42,519

<u>Active Service Connections</u>		(Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
48	Metered Service Connections		24	24	24
49	Flat Rate Service Connections		1132	1132	1132
50	Total Active Service Connections		1156	1156	1156

Excess Capacity and Non-Tariffed Services

NOTE: In D.06-07-018, D.03-04-028, and D.04-12-023, the CPUC set forth rules and requirements regarding water utilities provision of non-tariffed services using excess capacity. These decisions require water utilities to file an advice letter requesting Commission approval of that service. 2) provide information regarding non-tariffed goods/services in each companies Annual Report to the Commission.

Based on the information and filings required in D.06-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 200 .

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter

Row Number	Description of Non-Tariffed Good/Service	Active or Passive	Total Revenue derived from Non-Tariffed Good/Service (by account)	Total Expenses incurred to provide Non-Tariffed Good/Service (by Account)	Expenses Account Number	Advice Letter and/or Resolution Number approving Non-Tariffed Good/Service	Total Income Tax Liability incurred because of non-tariffed Good/Service (by Account)	Income Tax Liability Account Number	Gross Value of Regulated Assets used in the provision of a Non-Tariffed Good/Service (by account).	Regulated Asset Account Number
------------	--	-------------------	---	---	-------------------------	--	---	-------------------------------------	--	--------------------------------

NONE

**CLASS A, B, C AND D WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA**

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

1. Current Fiscal Agent:

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

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

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

3. Summary of the bank account activities showing:

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

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

**CLASS A, B, C AND D WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (cont.)**

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

SCHEDULE A
COMPARATIVE BALANCE SHEETS
Liabilities and Other Credits

Line No.	Acct. No.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		CORPORATE CAPITAL AND SURPLUS			
2	201	Common stock	A-6	85,000	85,000
3	204	Preferred stock	A-6		
4	211	Other paid-in capital	A-8	24,349	24,349
5	215	Retained earnings	A-9	817,838	800,288
6		Total corporate capital and retained earnings		927,187	909,637
7		PROPRIETARY CAPITAL			
8	218	Proprietary capital	A-10		
9	218.1	Proprietary drawings			
10		Total proprietary capital			
11		LONG TERM DEBT			
12	224	Long term debt	A-11		
13	225	Advances from associated companies	A-12		
14		CURRENT AND ACCRUED LIABILITIES			
15	231	Accounts payable		79,674	40,354
16	232	Short term notes payable			
17	233	Customer deposits			
18	235	Payables to associated companies	A-13	2,917	
19	236	Accrued taxes		25,089	31,687
20	237	Accrued interest			
21	241	Other current liabilities	A-14		
22		Total current and accrued liabilities		107,680	72,041
23		DEFERRED CREDITS			
24	252	Advances for construction	A-15		
25	253	Other credits			
26	255	Accumulated deferred investment tax credits	A-16		
27	282	Accumulated deferred income taxes - ACRS depreciation	A-16		
28	283	Accumulated deferred income taxes - other	A-16		
29		Total deferred credits			
30		CONTRIBUTIONS IN AID OF CONSTRUCTION			
31	271	Contributions in aid of construction	A-17	25,975	25,975
32	272	Accumulated amortization of contributions		(6,986)	(6,222)
33		Net contributions in aid of construction		18,989	19,753
34		Total liabilities and other credits		1,053,856	1,001,431
		Note: Balances at 1/1/07 were adjusted to balance out assets and liabilities reported at 12/31/06			

**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	1,093,026	135,379	(1,000)		1,227,405
2	103	Water plant held for future use					
3	104	Water plant purchased or sold					
4	105	Construction work in progress - water plant	32,038		xxxxxxxxxxxx	(32,038)	0
5	114	Water plant acquisition adjustments			xxxxxxxxxxxx		
6		Total utility plant	1,125,064	135,379	(1,000)	(32,038)	1,227,405

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

Note: Other Credits of \$32,038 represents construction work in progress at 1/1/07 transferred to deferred charges in 2008.

**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		NON-DEPRECIABLE PLANT					
2	301	Intangible plant	200				200
3	303	Land	49,964				49,964
4		Total non-depreciable plant	50,164				50,164
5		DEPRECIABLE PLANT					
6	304	Structures	10,248				10,248
7	307	Wells	98,621	853			99,474
8	317	Other water source plant					
9	311	Pumping equipment	81,529				81,529
10	320	Water treatment plant					
11	330	Reservoirs, tanks and sandpipes	229,007	52,983			281,990
12	331	Water mains	370,667	7,290			377,957
13	333	Services and meter installations	109,148	2,246	(300)		111,094
14	334	Meters	8,044	3,158			11,202
15	335	Hydrants	43,076	14,982	(700)		57,358
16	339	Other equipment	54,162	11,367			65,529
17	340	Office furniture and equipment	21,779				21,779
18	341	Transportation equipment	16,581	42,500			59,081
19		Total depreciable plant	1,042,862	135,379	(1,000)		1,177,241
20		Total water plant in service	1,093,026	135,379	(1,000)		1,227,405

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

Note: Other Debit of \$35,059 represents an adjustment to water plant at 12/31/06

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

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property will be placed in Service (c)	Balance End of Year (d)
1				
2				
3				
4				
5	NONE			
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		
5	NONE	
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	448,508		
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	31,856		
4	(b) Charged to Account No 272	764		
5	(c) Charged to clearing accounts			
6	(d) Salvage recovered			
7	(e) All other credits (Footnote 2)			
8	Total Credits	32,620		
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired	(1,000)		
11	(b) Cost of removal			
12	(c) All other debits (Footnote 3)			
13	Total debits	(1,000)		
14	Balance in reserve at end of year	480,128		
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE: 2.94 %			
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	X		
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	6,558	307			6,865
2	307	Wells	32,336	2,971			35,307
3	317	Other water source plant	0				0
4	311	Pumping equipment	18,682	2,715			21,397
5	320	Water treatment plant	0				0
6	330	Reservoirs, tanks and sandpipes	77,091	4,599			81,690
7	331	Water mains	257,270	6,739			264,009
8	333	Services and meter installations	4,792	2,753	(300)		7,245
9	334	Meters	4,457	385			4,842
10	335	Hydrants	9,033	1,205	(700)		9,538
11	339	Other equipment	24,237	4,985			29,222
12	340	Office furniture and equipment	3,593	2,178			5,771
13	341	Transportation equipment	10,459	3,783			14,242
14		Total	448,508	32,620	(1,000)		480,128

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

Line No.	Item (a)	Amount (b)
1		
2		
3		
4		
5	NONE	
6		
7		
8		
9		
10		

SCHEDULE A-5

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

1 Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium on Debt, particulars of discount and expense or premium applicable to each class and series of long-term debt.
 2 Show premium amounts in red or by enclosure in parentheses.
 3 In column (b) show the principal amount of bonds or other long-term debt originally issued.

4 In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
 5 Furnish particulars regarding the treatment of debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year,

also, date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

6 Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.

Line No.	Designation of long-term 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				NONE					
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
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 STOCK	10/22/1971	250,000	1	100,000	85,000		
2								
3								
4								
5								
6							Total	

Note: Mid Sierra Utilities, Inc. owns Tahoe Cedars Water Company and Madden Creek Water Company. Mid Sierra Utilities has \$100,000 of outstanding common stock, which was allocated \$85,000 to Tahoe Cedars Water Company and \$15,000 to Madden Creek Water Company.

SCHEDULE A-7
Record of Stockholders at End of Year

Line No.	COMMON STOCK Name (a)	Number of Shares (b)	PREFERRED STOCK Name (c)	Number of Shares (d)
1	EARL B. MARR AND ETHEL B. MARR	52,000		
2	MARCIE DUBREVILLE	12,000		
3	ROBERT E. MARR	12,000		
4	CHARLES MARR	12,000		
5	AMIE HASKILL	12,000		
6				
7	Total number of shares	100,000	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	OTHER PAID IN CAPITAL	24,349
2		
3		
4	Total	24,349

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	800,288
2	CREDITS	
3	Net income	17,550
4	Prior period adjustments	
5	Other credits (detail)	
6	Total credits	
7		17,550
8	DEBITS	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail): Distributions	
14	Total debits	0
15	Balance end of year	817,838

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

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

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

Line No.	Class (a)	Name of Issue (b)	Date of Issue (c)	Date of Maturity (d)	Principal Amount Authorized (e)	Outstanding Per Balance Sheet (f)	Rate of Interest (g)	Interest Accrued During Year (h)	Sinking Fund (i)	Interest Paid During Year (j)
1										
2						NONE				
3										
4										
5										
6										

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

Line No.	Nature of Obligation (a)	Amount of Obligation (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1					
2		NONE			
3					
4	Totals				

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

Line No.	Nature of Obligation (a)	Balance End of Year (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1	Madden Creek Water Company	2,917	0%	0	0
2					
3					
4	Totals	2,917		0	0

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

Line No.	Description (a)	Balance End of Year (b)
1		
2	NONE	
3		
4		
5	als	

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	XXXXXXXXXXXXXXXXXX	
2	Additions during year	XXXXXXXXXXXXXXXXXX	
3	Subtotal - Beginning balance plus 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	NONE	XXXXXXXXXXXXXXXXXX
9	Total refunds		XXXXXXXXXXXXXXXXXX
10	Transfers to Acct. 271, Contributions in aid of Construction	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
11	Due to expiration of contracts		XXXXXXXXXXXXXXXXXX
12	Due to present worth discount		XXXXXXXXXXXXXXXXXX
13	Total transfers to Acct. 271		XXXXXXXXXXXXXXXXXX
14	Securities Exchanged for Contracts (Enter detail below)		XXXXXXXXXXXXXXXXXX
15	Subtotal - charges during year		
16	Balance end of year	XXXXXXXXXXXXXXXXXX	

SCHEDULE A-16
Account Nos. 255, 282, and 283 - Deferred Taxes

Line No	Item (a)	Account 255 Investment Tax Credit (b)	Account 282 Income Tax - ACRS Depreciation (c)	Account 283 - Other (d)
1				
2				
3		NONE		
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	19,753	19,753			
2	Add: Credits to account during year					
3	Contributions received during year	0	0			
4	Other credits*	0	0			
5	Total credits	0	0			
6	Deduct: Debits to Account during year					
7	Depreciation charges for year	(764)	(764)			
8	Nondepreciable donated property retired					
9	Other debits*					
10	Total debits	(764)	(764)			
11	Balance end of year	18,989	18,989			

* 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		WATER SERVICE REVENUES			
2	460	Unmetered water revenue			
3		460.1 Single - family residential	313,949	318,675	(4,726)
4		460.2 Commercial and multi-residential	0	0	0
5		460.3 Large water users	0	0	0
6		460.5 Safe Drinking Water Bond Surcharge	0	0	0
7		460.9 Other unmetered revenue	0	0	0
8		Sub-total	313,949	318,675	(4,726)
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	11,972	8,026	3,946
16		470.2 Commercial and multi-residential	6,815	11,339	(4,524)
17		470.3 Large water users	8,562	4,626	3,936
18		470.5 Safe Drinking Water Bond Surcharge	0	0	0
19		470.9 Other metered revenue	0	0	0
20		Sub-total	27,349	23,991	3,358
21		Total water service revenues	341,298	342,666	(1,368)
22	480	Other water revenue	5,119	4,754	365
23		Total operating revenues	346,417	347,420	(1,003)

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		PLANT OPERATION AND MAINTENANCE EXPENSES			
2		VOLUME RELATED EXPENSES			
3	610	Purchased water		0	
4	615	Power	42,519	43,543	(1,024)
5	616	Other volume related expenses	0	0	0
6		Total volume related expenses	42,519	43,543	(1,024)
					0
7		NON-VOLUME RELATED EXPENSES			0
8	630	Employee labor	57,409	44,560	12,849
9	640	Materials	10,550	4,020	6,530
10	650	Contract work	9,852	12,264	(2,412)
11	660	Transportation expenses	11,814	3,318	8,496
12	664	Other plant maintenance expenses	895	1,915	(1,020)
13		Total non-volume related expenses	90,520	66,077	24,443
14		Total plant operation and maintenance exp.	133,039	109,620	23,419
					0
15		ADMINISTRATIVE AND GENERAL EXPENSES			0
16	670	Office salaries	7,735	7,565	170
17	671	Management salaries	71,850	65,399	6,451
18	674	Employee pensions and benefits	20,653	12,759	7,894
19	676	Uncollectible accounts expense	0	646	(646)
20	678	Office services and rentals	20,400	20,402	(2)
21	681	Office supplies and expenses	7,262	4,765	2,497
22	682	Professional services	3,043	0	3,043
23	684	Insurance	646	9,324	(8,678)
24	688	Regulatory commission expense	5,524	5,038	486
25	689	General expenses	8,551	9,631	(1,080)
26		Total administrative and general expenses	145,664	135,529	10,135
27	800	Expenses capitalized	0	0	0
28		Net administrative and general expense	145,664	135,529	10,135
29		Total operating expenses	278,703	245,149	33,554

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	5,319	5,319	
2	State corporate franchise tax	1,922	1,922	
3	State unemployment insurance tax	936	936	
4	Other state and local taxes (ETT)	18	18	
5	Federal unemployment insurance tax	144	144	
6	Federal insurance contributions act	7,513	7,513	
7	Other federal taxes	0	0	
8	Federal income taxes	2,973	2,973	
9				
10				
11	Totals	18,825	18,825	

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	INFORMATION NOT AVAILABLE	
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)
1	INTEREST INCOME	517	
2			
3			
4			
5	TOTAL	517	

SCHEDULE B-6
Account No. 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1		
2		
3		
4		
5	NONE	
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	3	57,409		57,409
2	670	Office salaries	1	7,735		7,735
3	671	Management salaries	1	71,850		71,850
4						
5						
6		Total	5	136,994		136,994

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

Line No.	Name (a)	Title (b)	Amount (c)	Interest Rate (d)	Maturity Date (e)	Security Given (f)	Date of Shareholder Authorization (g)	Other Information (h)
1								
2								
3					NONE			
4								
5								
6								
7	Total							

**SCHEDULE C-3
Engineering and Management Fees and Expenses, Etc., During Year**

Line No.	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership, or person covering supervision and/or management of any department of the respondent's affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.	
1	1. Did the respondent have a contract or other agreement with any organization or person covering supervision	
2	and/or management of its own affairs during the year? Answer: (Yes or No) 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	Elm Street Well	Tahoma	1	6 inch	180'	650 gpm	156.4 mg		
7									
8									
9									
10									
TUNNELS AND SPRINGS				FLOW IN (Unit) 2			Annual Quantities Pumped(Unit) 2	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum				
11									
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from								
17	Annual Quantities purchased						(Unit chosen) 1		
18									
19									
<p>* 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.</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 Gallons	
12	Concrete			
13	Totals	2	439,000 Gallons	

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		1,000	2,425		1,050	289			
17	Screw or welded casing									
18	Cement - asbestos									
19	Welded steel						30,248		29,855	1,080
20	Wood									
21	Other (specify) Plastic								550	
22	Totals		1,000	2,425		1,050	30,537		30,405	1,080

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								4,764
29	Screw or welded casing								
30	Cement - asbestos								
31	Welded steel								61,183
32	Wood								
33	Other (specify) Plastic								550
34	Totals								66,497

**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	12	12	1,132	1,132
Commercial and Multi-residential	10	10		
Large water users	2	2		
Public authorities				
Industrial				
Irrigation				
Other (specify)				
Subtotal	24	24	1,132	1,132
Private fire connections				
Public fire hydrants				
Total	24	24	1,132	1,132

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

Size	Meters	Services
5/8 x 3/4 - in		xxxxxxxxxxxxxxxx
3/4 - in	1	1,133
1 - in	21	21
4 - in	2	2
- in		
- in		
- in		
- in		
Other		
Total	24	1,156

**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 _____

2. Used, before repair _____

3. Used, after repair _____

4. Found fast, requiring billing adjustment _____

B. Number of Meters in Service Since Last Test

1. Ten years or less _____

2. More than 10, but less than 15 years _____

3. More than 15 years _____

**SCHEDULE D-7
Water delivered to Metered Customers by Months and Years in _____ (Unit Chosen)¹**

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	Total Prior Year
	August	September	October	November	December				
Single-family residential							7,401 ccf		
Commercial and Multi-residential							3,784 ccf		
Large water users							7,002 ccf		
Public authorities									
Irrigation									
Other (specify)									
Total							18,187 ccf	14,493 ccf	

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

Note: No readings were taken during winter months.

Total acres irrigated _____

Total population served Approximately 3,962

FACILITIES FEES DATA

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

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

1. Trust Account Information:

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

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

A. Commerical

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

B. Residential

NONE

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

3. Summary of the bank account activities showing:

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

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

INDEX

	PAGE	WORK SHEET		PAGE	WORK SHEET
Advances from associated companies -----	20	A-12	Organization and control -----	4	Gen Info
Advances for construction -----	21	A-15	Other assets -----	15	A-4
Assets -----	10	A	Other income -----	23	B
Balance sheet -----	10-11	A	Other paid in capital -----	17	A-8
Capital stock -----	17	A-6	Payables to associated companies -----	20	A-13
Contributions in aid of construction -----	22	A-17	Population served -----	31	D-4
Depreciation and amortization reserves -----	14-15	A-3	Proprietary capital -----	18	A-10
Declaration -----	33		Purchased water for resale -----	29	D-1
Deferred taxes -----	21	A-16	Retained earnings -----	18	A-9
Dividends appropriations -----	18	A-9	Safe Drinking Water Bond Act Data -----	8-9	
Employees and their compensation -----	27	C-1	Service connections -----	31	D-4
Engineering and management fees -----	28	C-3	Sources of supply and water developed --	29	D-1
Excess Capacity and Non-Tariffed Services -----	7		Status with Board of Health -----	33	D-8
Facilities Fees Data	32		Stockholders -----	17	A-7
Income statement -----	23	B	Storage facilities -----	29	D-2
Liabilities -----	11	A	Taxes -----	26	B-3
Loans to officers, directors, or shareholders --	28	C-2	Transmission and distribution facilities --	30	D-3
Long term debt -----	19	A-11	Unamortized debt discount and expense -	16	A-5
Management compensation -----	25	B-2	Unamortized premium on debt -----	16	A-5
Meters and services -----	31	D-5	Utility plant -----	12	A-1
Non-utility property -----	13	A-2	Water delivered to metered customers ---	31	D-7
Officers -----	4	GenInfo	Water plant in service -----	12	A-1a
Operating expenses -----	25	B-2	Water plant held for future use -----	13	A-1b
Operating revenues -----	24	B-1			