

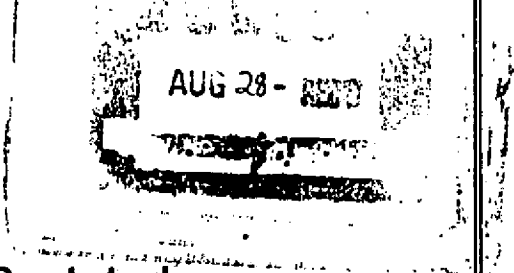
*Restated*

*5*

Received _____
Examined _____

CLASS B and C  
WATER UTILITIES

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



2000  
ANNUAL REPORT - Restated  
OF

**YOSEMITE SPRING PARK UTILITY COMPANY, INC.**

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

30010 YOSEMITE SPRINGS PARKWAY

COARSEGOLD, CA 93614  
\_\_\_\_\_  
(OFFICIAL MAILING ADDRESS) ZIP

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

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2001  
(FILE TWO COPIES IF THREE RECEIVED)

**GENERAL INFORMATION - Restated with no changes**

1 Name under which utility is doing business:  
**Yosemite Spring Park Utility Company, Inc.**

2 Official mailing address:  
**30010 Yosemite Springs Parkway** ZIP **93614**

3 Name and title of person to whom correspondence should be addressed:  
**Kenneth Harrington, Manager** Telephone **(559) 658-7451**

4 Address where accounting records are maintained:  
**30010 Yosemite Springs Parkway**

5 Service Area: (Refer to district reports if applicable.)  
**Yosemite Lakes Park Sub-division**

6 Service Manager (if located in or near Service Area): (Refer to district reports if applicable.)  
 Name: **N/A**  
 Address: \_\_\_\_\_ Telephone: \_\_\_\_\_

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) **Yosemite Spring Park Utility Co., Inc.**  
 Organized under laws of (state) \_\_\_\_\_

Principal Officers:

(Name) <b>Breck Nott</b>	(Title) <b>President</b>
(Name) <b>Darrel Wietrich</b>	(Title) <b>Vice-President</b>
(Name) <b>Harvey Left</b>	(Title) <b>Secretary/Treasurer</b>
(Name) _____	(Title) _____

8 Names of associated companies: **N/A**

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

_____	Date: _____
<b>N/A</b>	Date: _____
_____	Date: _____
_____	Date: _____

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

**N/A**

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

NAME OF UTILITY Yosemite Spring Park Utility Company, Inc.

PHONE (559) 658-7451

PERSON RESPONSIBLE FOR THIS REPORT KENNETH HARRINGTON, MANAGER

(Prepared from Information in the 2000 Annual Report)

	01/01/2000	RESTATED 12/31/2000	Average
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	2,304	2,304	2,304
2 Land and Land Rights	73,022	73,022	73,022
3 Depreciable Plant	3,995,863	4,054,529	4,025,196
4 Gross Plant in Service	4,071,189	4,129,855	4,100,522
5 Less: Accumulated Depreciation	1,899,008	2,081,267	1,990,138
6 Net Water Plant in Service	2,172,181	2,048,588	2,110,385
7 Water Plant Held for Future Use	-	-	-
8 Construction Work in Progress	-	-	-
9 Materials and Supplies	27,963	44,004	35,983
10 Less: Advances for Construction	-	-	-
11 Less: Contribution in Aid of Construction	-	-	-
12 Less: Accumulated Deferred Income and Investment Tax Credits	-	-	-
13 Net Plant Investment	2,200,144	2,092,592	2,146,368
<b>CAPITALIZATION</b>			
14 Common Stock	80,000	80,000	80,000
15 Proprietary Capital (Individual or Partnership)	4,082,675	4,082,675	4,082,675
16 Paid-in Capital	(1,335,596)	(1,615,840)	(1,475,718)
17 Retained Earnings	2,827,079	2,546,835	2,686,957
18 Common Stock and Equity (Lines 14 through 17)	-	-	-
19 Preferred Stock	-	-	-
20 Long-Term Debt	-	-	-
21 Notes Payable	-	-	-
22 Total Capitalization (Lines 18 through 21)	2,827,079	2,546,835	2,686,957

(Revised 10/97)

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

NAME OF UTILITY Yosemite Spring Park Utility Co

PHONE (559) 658-7451

**RESTATED**

Annual  
Amount

**INCOME STATEMENT**

23	Unmetered Water Revenue	-
24	Fire Protection Revenue	-
25	Irrigation Revenue	-
26	Metered Water Revenue	890,875
27	Total Operating Revenue	890,875
28	<u>Operating Expenses</u>	716,932
29	Depreciation Expense (Composite Rate <u>2.5%</u> )	183,224
30	Amortization and Property Losses	-
31	Property Taxes	28,052
32	Taxes Other Than Income Taxes	22,283
33	Total Operating Revenue Deduction Before Taxes	950,490
34	California Corp. Franchise Tax	800
35	Federal Corporate Income Tax	-
36	Total Operating Revenue Deduction After Taxes	951,290
37	Net Operating Income (Loss) - California Water Operations	(60,415)
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	-

**OTHER DATA**

44	Refunds of Advances for Construction	
45	Total Payroll Charged to Operating Expenses	251,657
46	Purchased Water	-
47	Power	156,199

	<u>Active Service Connections</u>		(Exc. Fire Protect.)		Annual Average
		Jan. 1	Dec. 31		
48	Metered Service Connections	1,433	1,443		1,438
49	Flat Rate Service Connections				-
50	Total Active Service Connections	1,433	1,443		1,438

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

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits* or (Credits) (e)	Balance End of Year (f)
1		<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					

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

**RESTATED**

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	4,129,855	4,071,189
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		4,129,855	4,071,189
7	106	Accumulated depreciation of water plant	6	(2,081,267)	(1,891,023)
8	114	Water plant acquisition adjustments			(7,985)
9		Total amortization and adjustments		(2,081,267)	(1,899,008)
10		Net utility plant		2,048,588	2,172,181
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		377,071	258,927
20	132	Special accounts		-	-
21	141	Accounts receivable - customers		117,414	141,561
22	142	Receivables from associated companies		-	6,796
23	143	Accumulated provision for uncollectible accounts		-	-
24	151	Materials and supplies		44,004	27,963
25	174	Other current assets	7	28,811	23,623
26		Total current and accrued assets		567,300	458,870
27	180	Deferred charges		-	250,000
28		Total assets and deferred charges		2,615,889	2,881,051

**SCHEDULE A  
COMPARATIVE BALANCE SHEETS  
Liabilities and Other Credits**

**RESTATED**

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 •	80,000	80,000
3	204	Preferred stock	9	-	-
4	211	Other paid-in capital	9 •	4,082,675	4,082,675
5	215	Retained earnings	10 •	(1,615,840)	(1,335,596)
6		Total corporate capital and retained earnings		2,546,835	2,827,079
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		46,111	37,203
16	232	Short term notes payable		-	-
17	233	Customer deposits		550	-
18	235	Payables to associated companies	12	-	-
19	236	Accrued taxes		7,263	7,664
20	237	Accrued interest		-	-
21	241	Other current liabilities	13 •	15,130	9,105
22		Total current and accrued liabilities		69,054	53,972
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	-	-
32	272	Accumulated amortization of contributions		-	-
33		Net contributions in aid of construction		-	-
34		Total liabilities and other credits		2,615,889	2,881,051

**SCHEDULE A-1  
UTILITY PLANT**

**RESTATED**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Pft Additions During year (c)	Pft Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water plant in service	4,071,189			58,666	4,129,855
2	103	Water plant held for future use					
3	104	Water plant purchased or sold					
4	105	Construction work in progress - water plant	0		XXXXXXXXXXXXXX		
5	114	Water plant acquisition adjustments			XXXXXXXXXXXXXX		
6		Total utility plant	4,071,189	0	0	58,666	4,129,855
						<b>NOTE A-1</b>	

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

NOTE A-1: Adjustment was to balance the 2000 Balance End of Year with audited financials. Unable to verify the 1999 ending balance.

**SCHEDULE A-1a  
Account No. 101 - Water Plant in Service**

**RESTATED**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Pft Additions During year (c)	Pft Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		<b>NON-DEPRECIABLE PLANT</b>		<b>RESTATED</b>	<b>RESTATED</b>	<b>RESTATED</b>	<b>RESTATED</b>
2	301	Intangible plant	2,304				2,304
3	303	Land	73,022				73,022
4		Total non-depreciable plant	75,326	-	-	-	75,326
5		<b>DEPRECIABLE PLANT</b>					
6	304	Structures	12,633				12,633
7	307	Wells	472,011	23,718	18,405		477,325
8	317	Other water source plant	-				-
9	311	Pumping equipment	351,161	14,034	69,846		295,349
10	320	Water treatment plant	2,632,609				2,934,573
11	330	Reservoirs, tanks and sandpipes	-				-
12	331	Water mains	-				-
13	333	Services and meter installations	3,113			(3,113)	-
14	334	Meters	76,666		2,941		73,725
15	335	Hydrants	2,149	2,314			4,463
16	339	Other equipment	173,121			(173,121)	-
17	340	Office furniture and equipment	50,002			(15,112)	34,890
18	341	Transportation equipment	222,398			(827)	221,571
19		Total depreciable plant	3,995,863				4,054,529
20		Total water plant in service	4,071,189				4,129,855
						<b>NOTE A-1a</b>	

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

NOTE A-1a: Adjustments were audit adjustments to segregate and properly classify additions/disposals to more identifiable accounts (i.e. to Wells 307, Water treatment Plant 320). Also, assets were reclassified to agree with depreciation schedule detail. Also, beginning balances could not be verified so adjustment included to balance ending balances with general ledger.



**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**

**RESTATED**

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	(1,898,043)		
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	(183,224)		
4	(b) Charged to Account No 272			
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	(2,081,267)		
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE    2.5    %			
16				
17	(2) EXPLANATION OF ALL OTHER CREDITS:			
18	2000 annual depreciation expense.			
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 - RESTATED**

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	690	796			1,485	
2	307	Wells	68,285	25,356	(288)		93,353	
3	317	Other water source plant	7,985				7,985	
4	311	Pumping equipment	1,700,674	105,775			1,806,449	
5	320	Water treatment plant					0	
6	330	Reservoirs, tanks and sandpipes	11,188	2,641			13,829	
7	331	Water mains					0	
8	333	Services and meter installations					0	
9	334	Meters	37,659	3,002			40,661	
10	335	Hydrants	563	446			1,009	
11	339	Other equipment	8,664	2,623			11,287	
12	340	Office furniture and equipment	11,578	5,969	(514)		17,033	
13	341	Transportation equipment	47,543	36,618	(162)		83,999	
		To balance w/depr schedule	(3,806)	7,984			4,178	
14		<b>Total</b>	<b>1,891,023</b>	<b>191,208</b>	<b>(964)</b>	<b>0</b>	<b>0</b>	<b>2,081,267</b>

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

Line No.	Item (a)	RESTATED Amount (b)
1	NON-AR RECEIVABLES	10,992
2	PREPAYMENTS	11,624
3	STATE INCOME TAX RECEIVABLE	2,600
4	DEPOSIT-FOR RENT ON BUILDING	500
5	DEPOSIT-FOR W/COMPENSATION	3,095
6		
7		
8		
9		
10	<b>Total</b>	<b>28,811</b>



**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	1969	800	100	800	80,000		-
2								
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	YOSEMITE LAKES OWNERS ASSOCIATION	800	N/A	
2				
3				
4				
5				
6				
7	Total number of shares	800	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	PAID IN CAPITAL AT TIME OF ACQUISITION	4,082,675
2		
3		
4	Total	4,082,675

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

Line No	Item (a)	RETAINED Amount (b)
1	Balance beginning of year	(1,335,596)
2	<b>CREDITS</b>	
3	Net income	(30,244)
4	Prior period adjustments	(250,000)
5	Other credits (detail)	
6	Total credits	(280,244)
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	bits	-
15	Balance end of year	(1,615,840)

**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-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**

**RESTATED**

Line No.	Description (a)	Balance End of Year (b)
1	ACCRUED VACATION	11,401
2	ACCRUED EXPENSES <span style="float: right;">NOTE A-14</span>	3,729
3		
4		
5	als	15,130

**NOTE A-14:** Includes Accrued DOHS Charges g/l#2532.00 and not restated below on Schedule A-16.

**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:	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**

N/A

- 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 <sup>2</sup>	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 <sup>3</sup>
			Depreciable (c)	Non-Depreciable <sup>1</sup> (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**

**RESTATED                      RESTATED                      RESTATED**

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
1		<b>WATER SERVICE REVENUES</b>			
2	460	Unmetered water revenue			
3		460.1 Single - family residential			-
4		460.2 Commercial and multi-residential			-
5		460.3 Large water users			-
6		460.5 Safe Drinking Water Bond Surcharge			-
7		460.9 Other unmetered revenue			-
8		Sub-total	-	-	-
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	890,875	910,711	(19,836)
16		470.2 Commercial and multi-residential			-
17		470.3 Large water users			-
18		470.5 Safe Drinking Water Bond Surcharge			-
19		470.9 Other metered revenue			-
20		Sub-total	890,875	910,711	(19,836)
21		Total water service revenues	890,875	910,711	(19,836)
22	480	Other water revenue	30,171	7,098	23,073
23		Total operating revenues	921,046	917,809	3,237

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

Line No.	Acct. No.	Account (a)	RESTATED Amount Current Year (b)	RESTATED 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	156,199	153,947	2,252
5	616	Other volume related expenses	14,713	17,105	(2,392)
6		Total volume related expenses	170,912	171,052	(140)
7		<b>NON-VOLUME RELATED EXPENSES</b>			
8	630	Employee labor	156,771	163,389	(6,618)
9	640	Materials	5,217	30,306	(25,089)
10	650	Contract work	85,576	109,103	(23,527)
11	660	Transportation expenses	15,909	9,578	6,331
12	664	Other plant maintenance expenses	76,553	49,534	27,019
13		Total non-volume related expenses	340,025	361,910	(21,885)
14		Total plant operation and maintenance exp.	510,937	532,962	(22,025)
15		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
16	670	Office salaries	39,761	43,268	(3,507)
17	671	Management salaries	55,124	38,986	16,138
18	674	Employee pensions and benefits	20,915	14,885	6,030
19	676	Uncollectible accounts expense	-	-	-
20	678	Office services and rentals	10,646	9,204	1,442
21	681	Office supplies and expenses	7,589	8,555	(966)
22	682	Professional services	8,080	5,101	2,979
23	684	Insurance	20,426	18,551	1,875
24	688	Regulatory commission expense	3,224	5,022	(1,798)
25	689	General expenses	40,229	244,754	(204,525)
26		Total administrative and general expenses	205,995	176,897	(182,331)
27	800	Expenses capitalized			-
28		Net administrative and general expense	205,995	176,897	(182,331)
29		Total operating expenses	716,932	709,859	(204,356)
			<b>NOTE 1</b>		

NOTE 1: As presented-Total Op Expense	716,932
Depreciation	183,224
Taxes	50,334
Income taxes	800
Total Operating Expense	<u>951,290</u>

**SCHEDULE B-3**

**Account No. 408, 409, 410 - Taxes Charged During the Year**  
restated

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	28051.69	28051.69	
2	State corporate franchise tax	800.00	800.00	
3	State unemployment insurance tax (PRTx)			
4	Other state and local taxes	-	0	
5	Federal unemployment insurance tax (PRTx)			
6	Federal insurance contributions act (PRTx)			
7	Other federal taxes (PRTx)			
8	Federal income taxes	-	0	
9	Payroll Taxes, incl (PRTx) indicated above	22,282.62	22282.62	
10				
11	Totals	51,134.31	51,134.31	-

**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.

N/A

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

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

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

Line No.	Description (a)	Revenues Acct. 421 (b)	Expenses Acct. 426 (c)
1	INTEREST INCOME	17,510	
2	OTHER INCOME	12,661	
3			
4			
5	Total	30,171	-

**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	7	156,771	-	156,771
2	670	Office salaries	3	39,761	-	39,761
3	671	Management salaries	1	55,124	-	55,124
4						
5						
6		Total		251,656	-	251,656

**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			N/A					
3								
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)		YES
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	GRANGER WATER SPECIALTIES		
6	3. Date of original contract or agreement.	10/15/1998	
7	4. Date of each supplement or agreement.	3/12/1998	
8	5. Amount of compensation paid during the year for supervision or management . . . . \$	\$	72,000.00
9	6. To whom paid	GRANGER WATER SPECIALTIES	
10	7. Nature of payment (salary, traveling expenses, etc.)	CONTRACTED AMOUNTS	
11	8. Amounts paid for each class of service.	SUPERVISION & CONSULTING \$72,000.00	
12			
13	9. Basis for determination of such amounts	SET MONTHLY FEE PER CONTRACT	
14			
15	10. Distribution of payments:		Amount
16	(a) Charged to operating expenses		
17	(b) Charged to capital amounts		\$ 72,000.00
18	(c) Charged to other account		\$
19	Total		\$ 72,000.00
20	11. Distribution of charges to operating expenses by primary accounts		
21	Number and Title of Account	ACCT#2311 ACCOUNTS PAYABLE - TRADE	Amount
22			\$ 72,000.00
23			\$
24			\$
25	Total		\$ 72,000.00
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								
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		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	4	3 MG	
12	Concrete			
13	Totals	4	3 MG	

**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.	N/A	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.	N/A	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)									28
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos									
19	Welded steel								35,763	16,539
20	Wood									
21	Other (specify) PVC			100			62,035		135,535	9,140
22	Totals			100			62,035		171,298	25,707

**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
								15'		
23	Cast Iron									
24	Cast iron (cement lined)									28
25	Concrete									
26	Copper									
27	Riveted steel									
28	Standard screw									
29	Screw or welded casing									
30	Cement - asbestos									52,302
31	Welded steel									
32	Wood									
33	Other (specify) PVC	15,840							340	222,990
34	Totals	15,840							340	275,320

**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	1420	1449		
Commercial and Multi-residential	13	13		
Large water users				
Public authorities				
Irrigation				
Other (specify)				
Subtotal	1433	1462		
Private fire connections	1	1		
Public fire hydrants				
Total	1434	1463		

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

Size	Meters	Services
3/8 x 3/4 - in		xxxxxxxxxxxx
3/4 - in	1,454	
1 - in	4	
1 1/2 - in	2	
2 - in	2	
- in		
- in		
- in		
Other		
Total	1,462	

**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 \_\_\_\_\_ 100/cu.ft. \_\_\_\_\_ (Unit Chosen):**

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Single-family residential	7	4,874	36,920	0	144	74,207	434	116,586
Commercial and Multi-residential			526			2,410		2,937
Large water users								
Public authorities								
Irrigation								
Other (specify)								
Total	7	4,874	37,446	0	144	76,618	434	119,523

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Single-family residential	404	121,110	67	332	45,546	167,458	284,044	300,490	
Commercial and Multi-residential		3,792			1,301	5,093	8,030	10,600	
Large water users									
Public authorities									
Irrigation									
Other (specify)									
Total	404	124,902	67	332	46,847	172,551	292,074	311,090	

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

Total acres irrigated 0

Total population served 3,600

Schedule D-1  
Sources of Supply and Water Developed  
2000 Annual Report for  
Yosemite Spring Park Utility Company, Inc.

WELLS									
Line No.	At Plant Name or Number	Location	Number	Dimensions	Depth to Water*	Pumping Capacity GPM (Unit) **	Annual Quantities Pumped Gals (Units)	Remarks	
6		Lot 171	1A	6"	245/S - 259/P	81	27,688,700		
7		Lot 567	11A	6"	148/S - 176/P	29	2,431,100		
8		Lot 427	18A	6"	142/S - 169/P	24	5,166,400		
9		Lot 265	29A	8"	45/S	0***	0	Off During 2000	
10		Lot 63	31A	6"	95/S - 174/P	128	15,870,500		
		Lot 65	35A	8"	105/S - 170/P	30	908,371		
		Lot 1727	36A	8"	338/S - 717/P	118	33,112,900		
		Lot 568	37A	8"	234/S - 343/P	114	28,411,400		
		Lot 464	39A	8"	464/S - 745/P	35	4,913,700		
		Lot 566	40A	8"	196/S	0***	0	Off During 2000	
		Lot 1728	41A	6"	211/S	0***	0	Off During 2000	
		Lot 464	42A	6"	344/S - 515/9	112	18,740,100		
		Lot 1729	44A	8"	264/S - 358/P	13	539,200		
		Lot 2037	45A	8"	647/9 - 729/P	71	15,041,400		
		Lot 1175	46A	8"	489/S - 571/P	109	43,157,000		
		Lot 729	47A	8"	63/S - 426/P	138	43,000,800		

\* Average for the year. S=Static Level, P=Pumping Level

\*\* Average for the year.

\*\*\* No reading available

2000 PUC Report		Commercial Water Usage Recap in cubic feet						Annual Use
Acc#	Name	3/31/2000	6/30/2000	9/30/2000	12/31/2000			
445	YLOA Maintenance	1,706	2,324	6,413	5,933	=	16,376	
900	Ed Schiller	11,435	25,256	39,253	19,175	=	95,119	
921	Carlson	1,143	11,546	15,726	10,227	=	38,642	
926	YLOA Clubhouse	5,160	10,460	9,870	7,340	=	32,830	
927	YLOA Pool	373	16,094	11,991	1,201	=	29,659	
928	YLOA Cabana	465	11,102	14,616	2,750	=	28,933	
986	YLOA Pro Shop	3,734	6,991	8,157	5,066	=	23,948	
1233	BTCB, Inc.	2,618	17,464	21,240	8,459	=	49,781	
1371	YLOA Golf Course Sprinklers	16,780	11,910	30,430	0	=	59,120	
1372	YLOA Clubhouse Sprinklers	401	39,580	82,262	23,262	=	145,505	
1373	Equestrian	4,320	17,400	32,790	12,320	=	66,830	
1374	Rec Center	4,500	70,910	106,440	34,410	=	216,260	
	Totals	52,635	241,037	379,188	130,143		803,003	
				Average Billing in Dollars			\$14,454.05	

