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Examined \_\_\_\_\_

CLASS B and C  
WATER UTILITIES

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

2001  
ANNUAL REPORT  
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, 2001

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2002  
(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  
2001

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 2001 Annual Report)

	01/01/2001	12/31/2001	Average
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	2,304	-	1,152
2 Land and Land Rights	73,022	73,022	73,022
3 Depreciable Plant	4,054,529	4,269,033	4,161,781
4 Gross Plant in Service	4,129,855	4,342,055	4,235,955
5 Less: Accumulated Depreciation	2,140,187	2,273,450	2,206,819
6 Net Water Plant in Service	1,989,668	2,068,605	2,029,137
7 Water Plant Held for Future Use	-	-	-
8 Construction Work in Progress	-	-	-
9 Materials and Supplies	44,004	40,248	42,126
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	<u>2,033,672</u>	<u>2,108,853</u>	<u>2,071,263</u>
 <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	(1,615,840)	(1,670,205)	(1,643,023)
17 Retained Earnings	2,546,835	2,492,470	2,519,653
18 Common Stock and Equity (Lines 14 through 17)	-	-	-
19 Preferred Stock	-	7,047	3,524
20 Long-Term Debt	-	-	-
21 Notes Payable	-	-	-
22 Total Capitalization (Lines 18 through 21)	<u>2,546,835</u>	<u>2,499,517</u>	<u>2,523,176</u>

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

NAME OF UTILITY Yosemite Spring Park Utility    PHONE (559) 658-7451

	Annual Amount
<b>INCOME STATEMENT</b>	
23 Unmetered Water Revenue	_____
24 Fire Protection Revenue	_____
25 Irrigation Revenue	_____
26 Metered Water Revenue	956,749
27 Total Operating Revenue	956,749
28 <u>Operating Expenses</u>	835,524
29 Depreciation Expense (Composite Rate _____)	192,182
30 Amortization and Property Losses	_____
31 Property Taxes	23,393
32 Taxes Other Than Income Taxes	25,872
33 Total Operating Revenue Deduction Before Taxes	1,076,971
34 California Corp. Franchise Tax	800
35 Federal Corporate Income Tax	-
36 Total Operating Revenue Deduction After Taxes	1,077,771
37 Net Operating Income (Loss) - California Water Operations	(121,022)
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	290,316
46 Purchased Water	_____
47 Power	241,505

<u>Active Service Connections</u>	(Exc. Fire Protect.) _____	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		1,443	1,477	1,460
49 Flat Rate Service Connections		_____	0	_____
50 Total Active Service Connections		1,443	1,477	1,460

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

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: N/A

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)**

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					

## GENERAL INFORMATION

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>Chairman</b>
(Name) <b>Ed King</b>	(Title)	<b>Vice-Chairman</b>
(Name) <b>Harvey Left</b>	(Title)	<b>Secretary</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:

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

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

**N/A**



**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	4,342,055	4,129,855
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		4,342,055	4,129,855
7	106	Accumulated depreciation of water plant	6	(2,273,450)	(2,132,202)
8	114	Water plant acquisition adjustments			(7,985)
9		Total amortization and adjustments		(2,273,450)	(2,140,187)
10		Net utility plant		2,068,605	1,989,668
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		321,161	377,071
20	132	Special accounts			-
21	141	Accounts receivable - customers		129,366	117,414
22	142	Receivables from associated companies		-	-
23	143	Accumulated provision for uncollectible accounts		-	-
24	151	Materials and supplies		40,248	44,004
25	174	Other current assets	7	34,659	14,884
26		Total current and accrued assets		525,434	553,373
27	180	Deferred charges	8	-	250,000
28		Total assets and deferred charges		2,594,039	2,793,041

**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	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	(1,670,205)	(1,438,688)
6		Total corporate capital and retained earnings		2,492,470	2,723,987
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		53,284	46,111
16	232	Short term notes payable		4,228	-
17	233	Customer deposits		550	-
18	235	Payables to associated companies	12	-	-
19	236	Accrued taxes		-	7,263
20	237	Accrued interest		-	-
21	241	Other current liabilities	13	43,507	15,680
22		Total current and accrued liabilities		101,569	69,054
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		2,594,039	2,793,041

**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	4,129,855	212,200	0		4,342,055
2	103	Water plant held for future use					
3	104	Water plant purchased or sold					
4	105	Construction work in progress - water plant			xxxxxxxxxxxx		
5	114	Water plant acquisition adjustments			xxxxxxxxxxxx		
6		Total utility plant	4,129,855	212,200	0	0	4,342,055

\* 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	2,304		2,304		-
3	303	Land	73,022				73,022
4		Total non-depreciable plant	75,326				73,022
5		<b>DEPRECIABLE PLANT</b>					
6	304	Structures	12,633	841			13,474
7	307	Wells	491,432	120,522			611,954
8	317	Other water source plant	-				-
9	311	Pumping equipment	364,868		51,994		312,874
10	320	Water treatment plant	2,632,609	172,951			2,805,560
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	1,456			78,122
15	335	Hydrants	2,149	8,483			10,632
16	339	Other equipment	197,101		67,379		129,722
	340	Office furniture and equipment	51,560		16,670		34,889
18	341	Transportation equipment	222,398	46,294			268,692
19		Total depreciable plant	4,054,529				4,269,034
20		Total water plant in service	4,129,855				4,342,056

\* 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**

N/A

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			
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)			
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			
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE			%
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**

N/A							
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					
2	307	Wells					
3	317	Other water source plant					
4	311	Pumping equipment					
5	320	Water treatment plant					
6	330	Reservoirs, tanks and sandpipes					
7	331	Water mains					
8	333	Services and meter installations					
9	334	Meters					
10	335	Hydrants					
11	339	Other equipment					
12	340	Office furniture and equipment					
13	341	Transportation equipment					
14		Total					

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

Line No.	Item (a)	Amount (b)
1	NON-AR RECEIVABLES	20,403
2	PREPAYMENTS	11,956
3	STATE INCOME TAX RECEIVABLE	1,800
4	DEPOSIT	500
5		
6		
7		
8		
9		
10		TOTAL 34,659

**SCHEDULE A-5**  
**Accounts Nos. 180 and 253 - Unamortized debt discount and expense and unamortized premium on debt**

- 1 Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium on Debt, particulars of discount and expense or premium applicable to each class and series of long-term debt.
- 2 Show premium amounts in red or by enclosure in parentheses.
- 3 In column (b) show the principal amount of bonds or other long-term debt originally issued.
- 4 In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
- 5 Furnish particulars regarding the treatment of unamortized debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year.
- 6 Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.

N/A

Line No.	Designation of long-term debt (a)	Principal amount of securities to which discount and expense, or premium minus expense, relates (b)	Total discount and expense or net premium (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
				From -- (d)	To -- (e)				
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
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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	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 Name (a)	Number of Shares (b)	PREFERRED STOCK Name (c)	Number of Shares (d)
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	



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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	(1,615,840)
2	<b>CREDITS</b>	
3	Net income	
4	Prior period adjustments	
5	Other credits (detail)	
6	Total credits	-
7		
8	<b>DEBITS</b>	
9	Net losses	54,365
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total debits	54,365
15	Balance end of year	(1,670,205)

**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**

Line No.	Description (a)	Balance End of Year (b)
1	ACCRUED VACATION	17,617
2	ACCRUED EXPENSES	18,843
3	PAYABLE OVER 12 MONTHS FOR BACKHOE	7,047
4		
5	Totals	43,507

**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**

- 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.

N/A Line No.	Item (a)	Total All Columns (b)	Subject to Amortization Property in Service After Dec. 31, 1954		Not Subject to Amortization	
			Depreciable (c)	Non- Depreciable <sup>1</sup> (d)	Property Retired Before Jan. 1, 1955 <sup>2</sup> (e)	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 <sup>3</sup> (f)
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 INCOME STATEMENT

Line No.	Acct. No.	Account (a)	Schedule Page No. (b)	Amount (c)
1		<b>UTILITY OPERATING INCOME</b>		
2	400	Operating revenues	16	956,749
3		<b>OPERATING REVENUE DEDUCTIONS</b>		
4	401	Operating expenses	17	884,789
5	403	Depreciation expense		192,182
6	407	SDWBA loan amortization expense		
7	408	Taxes other than income taxes		
8	409	State corporate income tax expense	18	800
9	410	Federal corporate income tax expense	18	0
10		Total operating revenue deductions		1,077,771
11		Total utility operating income		(121,022)
12		<b>OTHER INCOME AND DEDUCTIONS</b>		
13	421	Non-utility income	19	
14	426	Miscellaneous non-utility expense	19	
15	427	Interest expense	19	
16		Total other income and deductions		-
17		Net income		(121,022)

**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			
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	956,749	890,909	65,840
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	956,749	890,909	65,840
21		Total water service revenues	956,749	890,909	65,840
22	480	Other water revenue		-	-
23		Total operating revenues	956,749	890,909	65,840

**2001**  
**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		0	-
4	615	Power		0	-
5	616	Other volume related expenses			
6		Total volume related expenses		0	-
7		<b>NON-VOLUME RELATED EXPENSES</b>			
8	630	Employee labor	182,280	156,771	25,509
9	640	Materials		0	-
10	650	Contract work		0	-
11	660	Transportation expenses		0	-
12	664	Other plant maintenance expenses		0	-
13		Total non-volume related expenses	182,280	156,771	25,509
14		Total plant operation and maintenance exp.	182,280	156,771	25,509
15		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
16	670	Office salaries	53,416	39,761	13,655
17	671	Management salaries	54,620	55,124	(504)
18	674	Employee pensions and benefits	19,003	20,915	(1,912)
19	676	Uncollectible accounts expense		0	-
20	678	Office services and rentals	16,102	10,646	5,456
21	681	Office supplies and expenses	10,223	7,589	2,634
22	682	Professional services	5,919	8,080	(2,161)
23	684	Insurance	25,287	23,521	1,766
24	688	Regulatory commission expense	12,049	0	12,049
25	689	General expenses	505,890	378,316	127,574
26		Total administrative and general expenses	702,509	543,953	158,556
27	800	Expenses capitalized		0	-
28		Net administrative and general expense	702,509	543,953	158,556
29		Total operating expenses	884,789	700,723	184,066



**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			
2	State corporate franchise tax	800.00	800.00	
3	State unemployment insurance tax			
4	Other state and local taxes			
5	Federal unemployment insurance tax			
6	Federal insurance contributions act			
7	Other federal taxes			
8	Federal income taxes			
9				
10				
11	Totals	800.00	800.00	

**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 \_\_\_\_\_.

N/A

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	18,090	
2	OTHER INCOME	16,567	
3	INSURANCE PROCEEDS FOR DAMAGED EQUIP	32,000	
4			
5	Total	66,657	

**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	6	182,280		182,280
2	670	Office salaries	3	53,416		53,416
3	671	Management salaries	1	54,620		54,620
4						
5						
6		Total		290,316		290,316

**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) <b>YES</b>		
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	<b>GRANGER WATER SPECIALTIES</b>		
6	3. Date of original contract or agreement.	<b>10/15/1996</b>	
7	4. Date of each supplement or agreement.	<b>03/12/1998</b>	
8	5. Amount of compensation paid during the year for supervision or management . . . . .	\$	<b>12,000</b>
9	6. To whom paid	<b>GRANGER WATER SPECIALTIES</b>	
10	7. Nature of payment (salary, traveling expenses, etc.).	<b>CONTRACTED AMOUNTS</b>	
11	8. Amounts paid for each class of service.	<b>SUPERVISION &amp; CONSULTING \$12,000.00</b>	
12			
13	9. Basis for determination of such amounts	<b>SET MONTHLY FEE PER CONTRACT</b>	
14		<b>END OF CONTRACT FEB 2002</b>	
15	10. Distribution of payments:		Amount
16	(a) Charged to operating expenses		\$ 12,000
17	(b) Charged to capital amounts		\$
18	(c) Charged to other account		\$
19	Total		12,000
20	11. Distribution of charges to operating expenses by primary accounts		
21	Number and Title of Account	<b>ACCT#2311 ACCOUNTS PAYABLE - TRADE</b>	Amount
22			\$ 12,000
23			\$
24			\$
25	Total		\$ 12,000
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	N/A								
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	N/A								
12									
13									
14									
15									
Purchased Water for Resale								N/A	
16	Purchased from								
17	Annual Quantities purchased (Unit chosen) 1								
18									
19									
<p>* State ditch pipeline reservoir, etc., with name, if any.</p> <p>1 Average depth to water surface below ground surface</p> <p>2 The quantity unit in established use for experiencing water stored and used in large amounts is the acre foot, which equals 43,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second. In gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.</p>									

**SCHEDULE D-2**  
**Description of Storage Facilities**

Line No	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	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		135,238	9,140
22	Totals			100	0	0	62,035	0	171,001	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	0	0	0	0	0	340	0	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	1449	1464		
Commercial and Multi-residential	13	13		
Large water users				
Public authorities				
Irrigation				
Other (specify)				
Subtotal	1462	1477		
Private fire connections	1	1		
Public fire hydrants	(1)	165		
Total	1628	1643		

(1) not reported in prior year

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

Size	Meters	Services(2)
5/8 x 3/4 - in		xxxxxxxxxxxx
3/4 - in	1469	
1 - in	4	
1 1/2 - in	2	
2 - in	2	
- in		
- in		
- in		
Other		
Total	1477	0

(2)excluded prior years

**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)¹**

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Single-family residential	40	23	41,123	29	157	85,749	371	127,492
Commercial and Multi-residential			1,589			2,957		4,546
Large water users								
Public authorities								
Irrigation								
Other (specify)								
Total	40	23	42,712	29	157	88,705	371	132,037

  

Classification of Service	During Current Year						Total	Total Prior Year
	August	September	October	November	December	Subtotal		
Single-family residential	766	116,301	967	107	66,104	184,245	311,736	284,044
Commercial and Multi-residential		3,660			2,245	5,904	10,450	8,030
Large water users								
Public authorities								
Irrigation								
Other (specify)								
Total	766	119,960	967	107	68,348	190,149	322,186	292,074

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

Total acres irrigated   0  

Total population served  3,600

Schedule D-1  
Sources of Supply and Water Developed  
2001 Annual Report for  
Yosemite Spring Park Utility Company, Inc.

WELLS						Pumping Capacity GPM (Unit)	Annual Quantities Pumped Gals (Units)	Remarks
Line No.	At Plant Name or Number	Location	Number	Dimension	Depth to Water*			
6		Lot 171	1A	6"	249/S - 302/P	76	23,376,100	
7		Lot 567	11A	6"	112/S - 149/P	32	5,315,000	
8		Lot 427	18A	6"	102/S - 156/P	24	3,959,100	
		Lot 266	28A	6"	NT - 68/P	37	325,500	Only Operated For 6 Days
9		Lot 265	29A	8"	40/S - 75/P	162	1,390,800	Operated May 2001 Only
10		Lot 63	31A	6"	66/S - 160/P	115	23,513,900	
		Lot 65	35A	8"	123/S - 165/P	29	5,929,022	
		Lot 1727	36A	8"	325/S - 704/P	125	24,503,600	
		Lot 568	37A	8"	98/S	0***	0	Off During 2001, MTBE
		Lot 464	39A	8"	464/S - 733/P	34	7,410,700	
		Lot 566	40A	8"	101/S	0***	0	Off During 2001, MTBE
		Lot 1728	41A	6"	170/S - 198/P	39	3,354,300	
		Lot 464	42A	6"	359/S - 614/P	194	0	Off During 2001, Rebuild
		Lot 1729	44A	8"	364/S - 423/P	11	1,069,800	
		Lot 2037	45A	8"	687/9 - 738/P	76	15,481,900	
		Lot 1175	46A	8"	463/S - 580/P	107	46,441,500	
		Lot 729	47A	8"	NT - 552/P	124	64,335,000	
		Lot 1992	48A	8"	341/S - 704P	133	26,640,600	Operation Began 6/20/01

\* Average for the year. S=Static Level, P=Pumping Level  
 \*\* Average for the year.  
 \*\*\* No reading available

2001 PUC Report						
Commercial Water Usage Recap in cubic feet						
Acct#	Name	03/31/2001	06/30/2001	09/30/2001	12/31/2001	Annual Use
444	Firehouse	72,002	72,506	72,929	73,198	= 290,635
445	YLOA Maintenance	1,980	2,328	6,160	3,692	= 14,160
900	Ed Schiller	12,733	20,423	58,642	39,528	= 131,326
921	Carlson	1,896	8,857	12,483	11,733	= 34,969
926	YLOA Clubhouse	9,750	10,790	9,270	9,370	= 39,180
927	YLOA Pool	6,727	8,812	9,506	1,447	= 26,492
928	YLOA Cabana	5,257	9,326	13,575	7,440	= 35,598
986	YLOA Pro Shop	5,833	6,204	5,539	5,550	= 23,126
1233	BTCB, Inc.	5,581	13,519	13,348	8,261	= 40,709
1371	YLOA Golf Course Sprinklers	7,890	0	190	11,200	= 19,280
1372	YLOA Clubhouse Sprinklers	3,605	42,641	65,260	17,076	= 128,582
1373	Equestrian	9,870	21,930	26,990	13,560	= 72,350
1374	Rec Center	15,770	73,000	72,060	22,400	= 183,230
2562	CA Dept of Forestry	0	5,334	0	0	= 5,334
	Totals	158,894	295,670	365,952	224,455	= 1,044,971
				Average Billing in Dollars		\$ 19,331.96





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