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CLASS B and C  
WATER UTILITIES

U# WTC - 94

2013  
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  
(OFFICIAL MAILING ADDRESS)

96142  
ZIP

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE YEAR ENDED DECEMBER 31, 2013

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2014

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## GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NOT LATER THAN MARCH 31, 2014**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION  
DIVISION OF WATER AND AUDITS  
ATTN: KAYODE KAJOPAIYE  
505 VAN NESS AVENUE, ROOM 3105  
SAN FRANCISCO, CALIFORNIA 94102-3298  
[kok@cpuc.ca.gov](mailto: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 Page 34, must be signed by an authorized 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. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2013, through December 31, 2013. Fiscal year reports will not be accepted.

## **INSTRUCTIONS**

### **FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL 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 instructions 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

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

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 Telephone: (530) 525-7555  
Address: P.O. BOX 264, TAHOMA, CA 96142

7. OWNERSHIP. Check and fill in appropriate line:  
 Individual (name of owner) \_\_\_\_\_  
 Partnership (name of partner) \_\_\_\_\_  
 Partnership (name of partner) \_\_\_\_\_  
 Partnership (name of partner) \_\_\_\_\_  
 Corporation (corporate name) MID-SIERRA UTILITIES, INC.  
Organized under laws of (state) CALIFORNIA Date: \_\_\_\_\_

Principal Officers:  
Name: ROBERT MARR Title: PRESIDENT/CFO  
Name: CHARLES MARR Title: VICE-PRESIDENT  
Name: AMIE HASKILL Title: SECRETARY  
Name: \_\_\_\_\_ Title: \_\_\_\_\_

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:  
Name: \_\_\_\_\_ Date: \_\_\_\_\_  
Name: \_\_\_\_\_ Date: \_\_\_\_\_  
Name: \_\_\_\_\_ Date: \_\_\_\_\_  
Name: \_\_\_\_\_ Date: \_\_\_\_\_

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

11. List Name, Grade, and License Number of all Licensed Operators:  
CHARLES MARR, GRADE D-2, LICENSE No. 35488; GRADE T-1, LICENSE No. 30223  
ROBERT JOHNSON, GRADE D-2, LICENSE No. 43030

12. This annual report was prepared by:  
Name of firm or consultant: MARINO RODRIGUEZ  
Address of firm or consultant: 897 CANTERBURY STREET  
SALINAS, CA 93906  
Phone Number of firm or consultant: (831) 809-2074

## BALANCE SHEET AND CAPITALIZATION DATA

Calendar Year 2013

NAME OF UTILITY TAHOE CEDARS WATER COMPANY Telephone: (530) 525-7555

PERSON RESPONSIBLE FOR THIS REPORT ROBERT MARR

	<u>1/1/2013</u>	<u>12/31/2013</u>	<u>Average</u>
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	200	200	200
2 Land and Land Rights	49,964	49,964	49,964
3 Depreciable Plant	1,645,929	1,748,868	1,697,399
4 Gross Plant in Service	1,696,093	1,799,032	1,747,563
5 Less: Accumulated Depreciation	(660,522)	(715,655)	(688,089)
6 Net Water Plant in Service	1,035,571	1,083,377	1,059,474
7 Water Plant Held for Future Use			
8 Construction Work in Progress			
9 Materials and Supplies	0	0	0
10 Less: Advances for Construction			
11 Less: Contribution in Aid of Construction	(26,476)	(25,246)	(25,861)
12 Less: Accumulated Deferred Income and Investment Tax Credits	0	(44,957)	(22,479)
13 Net Plant Investment	1,009,095	1,013,174	1,011,135
<b>CAPITALIZATION</b>			
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	1,191,449	1,085,707	1,138,578
18 Common Stock and Equity (Lines 14 through 17)	1,300,798	1,195,056	1,247,927
19 Preferred Stock			
20 Long-Term Debt			
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	1,300,798	1,195,056	1,247,927

## INCOME STATEMENT AND OTHER DATA

Calendar Year 2013

NAME OF UTILITY TAHOE CEDARS WATER COMPANY Telephone: (530) 525-7555

		<b>Annual Amount</b>
<b>INCOME STATEMENT</b>		
23	Unmetered Water Revenue	<u>493,970</u>
24	Fire Protection Revenue	<u>          </u>
25	Irrigation Revenue	<u>          </u>
26	Metered Water Revenue	<u>46,848</u>
27	Total Operating Revenue	<u>540,818</u>
28	<u>Operating Expenses</u>	<u>319,912</u>
29	Depreciation Expense (Composite Rate: <u>3.25%</u> )	<u>53,903</u>
30	Amortization and Property Losses	<u>          </u>
31	Property Taxes	<u>5,111</u>
32	Taxes Other Than Income Taxes	<u>11,209</u>
33	Total Operating Revenue Deduction Before Taxes	<u>390,135</u>
34	California Corp. Franchise Tax	<u>14,243</u>
35	Federal Corporate Income Tax	<u>43,821</u>
36	Total Operating Revenue Deduction After Taxes	<u>448,199</u>
37	Net Operating Income (Loss) - California Water Operations	<u>92,619</u>
38	Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	<u>(145,408)</u>
39	Income Available for Fixed Charges	<u>(52,789)</u>
40	Interest Expense	<u>0</u>
41	Net Income (Loss) Before Dividends	<u>(52,789)</u>
42	Preferred Stock Dividends	<u>0</u>
43	Net Income (Loss) Available for Common Stock	<u>(52,789)</u>
<b>OTHER DATA</b>		
44	Refunds of Advances for Construction	<u>0</u>
45	Total Payroll Charged to Operating Expenses	<u>128,999</u>
46	Purchased Water	<u>0</u>
47	Power	<u>28,055</u>

		Jan. 1	Dec. 31	Annual Average
48	Metered Service Connections	<u>26</u>	<u>24</u>	<u>25</u>
49	Flat Rate Service Connections	<u>1,134</u>	<u>1,133</u>	<u>1,134</u>
50	Total Active Service Connections	<u>1,160</u>	<u>1,157</u>	<u>1,159</u>



**Excess Capacity and Non-Tariffed Services**

NOTE: In D.00-07-018, 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: 1) 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.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2013:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number

**SCHEDULE A  
COMPARATIVE BALANCE SHEET  
Assets and Other Debits**

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
1		<b>UTILITY PLANT</b>			
2	101	Water Plant in Service (Excluding SDWBA & Prop 50)	A-1 & A-1a	1,799,032	1,696,093
3	101.1	Water Plant in Service - SDWBA	A-1 & A-1b		
4	101.2	Water Plant in Service - Prop 50	A-1 & A-1c		
5	103	Water Plant Held for Future Use	A-1 & A-1d		
6	104	Water Plant Purchased or Sold	A-1		
7	105	Construction Work in Progress - Water Plant	A-1		
8	105.1	Construction Work in Progress - SDWBA	A-1		
9	105.2	Construction Work in Progress - Prop 50	A-1		
10		Total Utility Plant		1,799,032	1,696,093
11	108	Accumulated Depreciation of Water Plant	A-3	(715,655)	(660,522)
12	108.1	Accumulated Amortization of SDWBA loan	A-3		
13	108.2	Reserve for Depreciation of Utility Plant - Prop 50	A-3		
14	114	Water Plant Acquisition Adjustments	A-1		
15		Total Amortization and Adjustments			
16		Net utility plant		1,083,377	1,035,571
17					
18		<b>INVESTMENTS</b>			
19	121	Non-utility Property and Other Assets			
20	122	Accumulated Depreciation of Non-utility Property	A-3		
21		Net non-utility property			
22	123	Investments in Associated Companies			
23	124	Other Investments			
24		Total Investments			
25					
26		<b>CURRENT AND ACCRUED ASSETS</b>			
27	131	Cash (Note)		186,436	174,109
28	131.3	Cash - Miscellaneous Special Deposits - Prop 50			
29	132	Special Accounts			
30	141	Accounts Receivable - Customers		8,548	357,377
31	142	Receivables from Associated Companies			0
32	143	Accumulated Provision for Uncollectible Accounts			
33	151	Materials and Supplies			0
34	174	Other Current Assets		3,685	1,496
35		Total current and accrued assets		198,669	532,982
36					
37	180	Deferred Charges	A-5	3,554	7,109
38					
39		<b>Total assets and deferred charges</b>		<b>1,285,600</b>	<b>1,575,662</b>

Note: The cash account for years 2012 and 2013 in the amounts of \$174,109 and \$186,436 respectively were not verified.

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

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
40		<b>CORPORATE CAPITAL AND SURPLUS</b>			
41	201	Common Stock	A-6	85,000	85,000
42	204	Preferred Stock	A-6		
43	211	Other Paid-in Capital	A-8	24,349	24,349
44	215	Retained Earnings	A-9	1,085,707	1,191,449
45		Total corporate capital and retained earnings		1,195,056	1,300,798
46					
47		<b>PROPRIETARY CAPITAL</b>			
48	218	Proprietary Capital	A-10		
49	218.1	Proprietary Drawings			
50		Total proprietary capital			
51					
52		<b>LONG TERM DEBT</b>			
53	224	Long-term Debt	A-11		
54	225	Advances from Associated Companies	A-12		
55					
56		<b>CURRENT AND ACCRUED LIABILITIES</b>			
57	231	Accounts Payable		0	6,807
58	232	Short-term Notes Payable			
59	233	Customer Deposits			
60	235	Payables to Associated Companies	A-13	20,341	20,383
61	236	Accrued Taxes		0	1,864
62	237	Accrued Interest			
63	241	Other Current Liabilities	A-14	0	219,334
64		Total current and accrued liabilities		20,341	248,388
65					
66		<b>DEFERRED CREDITS</b>			
67	252	Advances for Construction	A-15		
68	253	Other Credits			
69	255	Accumulated Deferred Investment Tax Credits	A-16		
70	282	Accumulated Deferred Income taxes - ACRS Depreciation	A-16	44,957	
71	283	Accumulated Deferred Income taxes - Other	A-16		
72		Total deferred credits		44,957	
73					
74		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
75	266.0	Contributions - Publicly Grant-Funded Plant - Prop 50			
76	266.1	Accumulated Amortization of Contributions - Prop 50			
77		Net Contributions - Public Grant-Funded Plant - Prop 50			
78	271	Contributions in Aid of Construction	A-17	37,875	37,875
79	272	Accumulated Amortization of Contributions		(12,629)	(11,399)
80		Net Contributions in Aid of Construction		25,246	26,476
81		<b>Total liabilities and other credits</b>		1,285,600	1,575,662

**SCHEDULE A-1  
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water Plant in Service (Excluding SDWBA and Prop 50)	1,696,093	102,939	0	0	1,799,032
2	101.1	Water Plant In Service - SDWBA					
3	101.2	Water Plant In Service - Prop 50					
4	103	Water plant held for future use					
5	104	Water plant purchased or sold					
6	105	Construction Work in Progress - Water Plant					
7	105.1	Construction Work in Progress - SDWBA					
8	105.2	Construction Work in Progress - Prop 50					
9	114	Water Plant Acquisition Adjustments					
10		<b>Total utility plant</b>	<b>1,696,093</b>	<b>102,939</b>	<b>0</b>	<b>0</b>	<b>1,799,032</b>

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

**SCHEDULE A-1a  
Account No. 101 - Water Plant in Service (Excluding SDWBA & Prop 50)**

Line No.	Acct No.	Title of Account (a)	Balance Beg 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	200				200
3	303	Land	49,964				49,964
4		<b>Total non-depreciable plant</b>	<b>50,164</b>				<b>50,164</b>
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures	10,248	1,730			11,978
8	307	Wells	106,966				106,966
9	317	Other Water Source Plant	822				822
10	311	Pumping Equipment	103,275	26,104			129,379
11	320	Water Treatment Plant	0				0
12	330	Reservoirs, Tanks and Sandpipes	349,996				349,996
13	331	Water Mains	633,336	66,532			699,868
14	333	Services and Meter Installations	123,355	8,573			131,928
15	334	Meters	49,797				49,797
16	335	Hydrants	75,036				75,036
17	339	Other Equipment	94,928				94,928
18	340	Office Furniture and Equipment	21,779				21,779
19	341	Transportation Equipment	76,391				76,391
20		<b>Total depreciable plant</b>	<b>1,645,929</b>	<b>102,939</b>			<b>1,748,868</b>
21		<b>Total water plant in service</b>	<b>1,696,093</b>	<b>102,939</b>			<b>1,799,032</b>

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

**SCHEDULE A-1b**  
**Account No. 101.1 - Water Plant in Service - SDWBA**

Line No.	Acct No.	Title of Account (a)	Balance Beg 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							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures					
8	307	Wells					
9	317	Other Water Source Plant			NONE		
10	311	Pumping Equipment					
11	320	Water Treatment Plant					
12	330	Reservoirs, Tanks and Sandpipes					
13	331	Water Mains					
14	333	Services and Meter Installations					
15	334	Meters					
16	335	Hydrants					
17	339	Other Equipment					
18	340	Office Furniture and Equipment					
19	341	Transportation Equipment					
20		Total depreciable plant					
21		<b>Total water plant in service</b>					

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

**SCHEDULE A-1c**  
**Account No. 101.2 - Water Plant in Service - Prop 50**

Line No.	Acct No.	Title of Account (a)	Balance Beg 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							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures					
8	307	Wells					
9	317	Other Water Source Plant					
10	311	Pumping Equipment					
11	320	Water Treatment Plant			NONE		
12	330	Reservoirs, Tanks and Sandpipes					
13	331	Water Mains					
14	333	Services and Meter Installations					
15	334	Meters					
16	335	Hydrants					
17	339	Other Equipment					
18	340	Office Furniture and Equipment					
19	341	Transportation Equipment					
20		Total depreciable plant					
21		<b>Total water plant in service</b>					

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

**SCHEDULE A-1d**  
**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	NONE			
5				
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 108	Account 108.1	Account 108.2	Account 122
		Water Plant Excluding SDWBA & Prop 50 (b)	SDWBA Loans (c)	Prop 50 (d)	Non-utility Property (e)
1	Balance in reserves at beginning of year	660,522			
2	Add: Credits to reserves during year				
3	(a) Charged to Account No. 403 (Footnote 1)	53,903			
4	(b) Charged to Account No 272	1,230			
5	(c) Charged to clearing accounts				
6	(d) Charged to Account No. 407				
7	(e) Charged to Account No. 266.1				
8	(f) Salvage recovered				
9	(g) All other credits (Footnote 2)				
10	Total Credits	55,133			
11	Deduct: Debits to reserves during year				
12	(a) Book cost of property retired				
13	(b) Cost of removal				
14	(c) All other debits (Footnote 3)				
15	Total debits	0			
16	Balance in reserve at end of year	715,655			
17					
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE				3.25%
19					
20	(2) EXPLANATION OF ALL OTHER CREDITS:				
21					
22					
23					
24					
25					
26	(3) EXPLANATION OF ALL OTHER DEBITS:				
27					
28					
29					
30					
31					
32	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION				
33	(a) Straight line		<input checked="" type="checkbox"/>		
34	(b) Liberalized		<input type="checkbox"/>		
35	(1) Sum of the years digits		<input type="checkbox"/>		
36	(2) Double declining balance		<input type="checkbox"/>		
37	(3) Other		<input type="checkbox"/>		
38	(c) Both straight line and liberalized		<input type="checkbox"/>		

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

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 Excluding Costs of Removal (d)	Salvage and Cost of Removal Net (Dr.) or (Cr.) (e)	Balance End of Year (f)
1	304	Structures	8,093	333			8,426
2	307	Wells	48,930	3,562			52,492
3	317	Other Water Source Plant	82	33			115
4	311	Pumping Equipment	39,262	5,793			45,055
5	320	Water Treatment Plant	0	0			0
6	330	Reservoirs, Tanks and Sandpipes	106,016	6,370			112,386
7	331	Water Mains	296,730	12,132			308,862
8	333	Services and Meter Installations	19,040	3,191			22,231
9	334	Meters	11,286	2,490			13,776
10	335	Hydrants	16,178	1,876			18,054
11	339	Other Equipment	60,035	9,559			69,594
12	340	Office Furniture and Equipment	14,423	2,163			16,586
13	341	Transportation Equipment	40,446	7,631			48,077
14		Total	660,522	55,133			715,655

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

Line No.	Item (a)	Amount (b)
1	PREPAID INSURANCE	1,506
2	PREPAID EMPLOYEE BENEFITS	2,179
3		
4		
5		
6		
7		
8		
9		
10	TOTAL	3,685



**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 Debts (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		85,000
2								
3								
4								
5								
6								
7								
8							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	ESTATE OF 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				
8				
9				
10	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		
5		
6		
7		
8	Total	24,349

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	1,191,448
2	CREDITS	
3	Net income	(52,789)
4	Prior period adjustments	
5	Other credits (detail): Distributions in Lieu of Income Taxes	32,048
6	Total Credits	(20,741)
7		
8	DEBITS	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	85,000
13	Other debits (detail)	
14	Total Debits	85,000
15	Balance end of year	1,085,707

**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	NOT
4	Additional investments during year	APPLICABLE
5	Other credits (detail)	
6	Total Credits	
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)	Interest Rate (g)	Interest Accrued During Year (h)	Sinking Fund (i)	Interest Paid During Year (j)
1										
2										
3						NONE				
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					
3			NONE		
4					
5					
6	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	20,341	0%	0	0
2					
3					
4					
5					
6	Totals	20,341			

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

Line No.	Description (a)	Balance End of Year (b)
1		
2		
3		
4		
5	Total	0

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year		
2	Additions during year		
3	Subtotal - Beginning balance plus additions during year		
4	Charges during year:		
5	Refunds		
6	Percentage of revenue basis		
7	Proportionate cost basis	NONE	
8	Present worth basis		
9	Total refunds		
10	Transfers to Acct. 271, Contributions in aid of Construction		
11	Due to expiration of contracts		
12	Due to present worth discount		
13	Total transfers to Acct. 271		
14	Securities Exchanged for Contracts (Enter detail below)		
15	Subtotal - charges during year		
16	Balance end of year		

**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	ACCUMULATED DEFERRED INCOME TAXES		44,957	
2				
3				
4				
5	Total		44,957	

**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 non-depreciable 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. 108, 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. 108. 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 non-depreciable property shall remain unchanged until the property is sold or otherwise retired. Upon retirement, the cost of such non-depreciable 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.	Description	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> (e)	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 <sup>3</sup> (f)
			Depreciable (c)	Non-Depreciable <sup>1</sup> (d)		
1	Balance beginning of year	26,476	26,476			
2	Add: Credits to account during year					
3	Contributions received during year					
4	Other credits*					
5	Total credits	0	0			
6	Deduct: Debits to Account during year					
7	Depreciation charges for year	1,230	1,230			
8	Non-depreciable donated property retired					
9	Other debits*					
10	Total debits	1,230	1,230			
11	Balance end of year	25,246	25,246			

\* 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 Number (b)	Amount (c)
<b>UTILITY OPERATING INCOME</b>				
1	400	<b>Operating Revenues</b>	B-1	540,818
<b>OPERATING REVENUE DEDUCTIONS</b>				
2	401	Operating Expenses	B-2	319,912
3	403	Depreciation Expense	A-3	53,903
4	407	SDWBA Loan Amortization Expense	pages 7 & 8	
5	408	Taxes Other Than Income Taxes	B-3	16,320
6	409	State Corporate Income Tax Expense	B-3	14,243
7	410	Federal Corporate Income Tax Expense	B-3	43,821
8		Total operating revenue deductions		448,199
9		Total utility operating income		92,619
<b>OTHER INCOME AND DEDUCTIONS</b>				
10	421	Non-utility Income	B-5	0
11	426	Miscellaneous Non-utility Expense	B-5	145,408
12	427	Interest Expense	B-6	0
13		Total other income and deductions		(145,408)
14		Net income		(52,789)

**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 (Parenthesis) (d)
		<b>WATER SERVICE REVENUES</b>			
1	460	Unmetered water revenue			
2		460.1 Single-family Residential	485,978	478,376	7,602
3		460.2 Commercial and Multi-residential			
4		460.3 Large Water Users			
5		460.5 Safe Drinking Water Bond Surcharge			
6		460.9 Other Unmetered Revenue			
7		Sub-total	485,978	478,376	7,602
8	462	Fire protection revenue			
9		462.1 Public Fire Protection			
10		462.2 Private Fire Protection			
11		Sub-total			
12	465	Irrigation revenue			
13	470	Metered water revenue			
14		470.1 Single-family Residential	46,848	51,641	(4,793)
15		470.2 Commercial and Multi-residential			
16		470.3 Large Water Users			
17		470.5 Safe Drinking Water Bond Surcharge			
18		470.9 Other Metered Revenue			
19		Sub-total	46,848	51,641	(4,793)
20		Total water service revenues	532,826	530,017	2,809
21	480	Other Water Revenue	7,992	8,780	(788)
22		Total operating revenues	540,818	538,797	2,021



**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 (Parenthesis) (d)
		<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
		<b>VOLUME RELATED EXPENSES</b>			
1	610	Purchased Water			
2	615	Power	28,055	31,964	(3,909)
3	616	Other Volume Related Expenses	0	0	0
4		Total volume related expenses	28,055	31,964	(3,909)
		<b>NON-VOLUME RELATED EXPENSES</b>			
5	630	Employee Labor	30,398	71,738	(41,340)
6	640	Materials	4,333	6,654	(2,321)
7	650	Contract Work	39,973	21,071	18,902
8	660	Transportation Expenses	7,076	11,964	(4,888)
9	664	Other Plant Maintenance Expenses	6,776	2,253	4,523
10		Total non-volume related expenses	88,556	113,680	(25,124)
11		Total plant operation and maintenance exp.	116,611	145,644	(29,033)
		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
12	670	Office Salaries	30,600	30,600	0
13	671	Management Salaries	68,001	68,001	0
14	674	Employee Pensions and Benefits	38,002	32,448	5,554
15	676	Uncollectible Accounts Expense	0	745	(745)
16	678	Office Services and Rentals	20,400	20,400	0
17	681	Office Supplies and Expenses	4,607	3,929	678
18	682	Professional Services	9,809	15,345	(5,536)
19	684	Insurance	6,826	6,083	743
20	688	Regulatory Commission Expense	12,316	12,263	53
21	689	General Expenses	12,740	13,982	(1,242)
22		Total administrative and general expenses	203,301	203,796	(495)
23	800	Expenses Capitalized	0	0	0
24		Net administrative and general expense	203,301	203,796	(495)
25		Total operating expenses	319,912	349,440	(29,528)

**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	5,111	5,111	
2	State corporate franchise tax	14,243	14,243	
3	State unemployment insurance tax	1,025	1,025	
4	Other state and local taxes			
5	Federal unemployment insurance tax	257	257	
6	Federal insurance contributions act	9,927	9,927	
7	Other federal taxes			
8	Federal income taxes	43,821	43,821	
9	Total	74,384	74,384	

**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 amount 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	(52,789)
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4		
5	PLUS:	
6	Federal Income Tax - Books	43,821
7	State Income Tax - Books	14,243
8	Penalties	1,691
9	Prior Year Expense	143,717
10	Depreciation - Book Purposes	53,903
11	Expenses in Book Not in Tax Return	3,554
12	Revenue in Tax Return Not in Books	8,548
13		
14	LESS:	
15	Depreciation - Tax Purposes	(52,116)
16	Expenses in Tax Return Not in Books	(3,429)
17	State Income Tax Paid	(680)
18		
19	Federal tax net income	160,463
20	Computation of tax: 15% - 39%	45,831
21		
22		

Note: Tahoe Cedars Water Company reports income taxes under the umbrella of Mid Sierra Utilities, Inc., an S Corporation. Income taxes flows through the shareholders.

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

Line No.	Description (a)	Revenue Acct. 421 (b)	Expense Acct. 426 (c)
1	PENALTIES		1,691
2	PRIOR YEAR EXPENSES		143,717
3			
4			
5	Total		145,408

**SCHEDULE B-6**  
**Account No. 427 - Interest Expense**

Line No.	Description (a)	Amount (b)
1	INTEREST EXPENSE	0
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	0

**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	8	30,398	5,410	35,808
2	670	Office salaries	1	30,600	0	30,600
3	671	Management salaries	1	68,001	0	68,001
4						
5						
6		Total		128,999	5,410	134,409

**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.								
4.				NONE				
5.								
6.								
7.	<b>Total</b>							

**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.	Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year? <b>Answer:</b> Yes: _____ No: <b>X</b> (If the answer is in the affirmative, make appropriate replies to the following questions)*	
2.	Name of each organization or person that was a party to such a contract or agreement.	
3.	Date of original contract or agreement: _____	
4.	Date of each supplement or agreement: _____	
5.	Amount of compensation paid during the year for supervision or management: _____	\$ _____
6.	To whom paid: _____	
7.	Nature of payment (salary, traveling expenses, etc.): _____	
8.	Amounts paid for each class of service: _____	
9.	Basis for determination of such amounts: _____	
10.	Distribution of payments:	<b>Amount</b>
	(a) Charged to operating expenses	\$ _____
	(b) Charged to capital amounts	\$ _____
	(c) Charged to other account	\$ _____
	Total	\$ _____
11.	Distribution of charges to operating expenses by primary accounts: Number and Title of Account:	<b>Amount</b>
	_____	\$ _____
	_____	\$ _____
	Total	\$ _____
12.	What relationship, if any, exists between respondent and supervisory and/or managing concerns?	
* 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) <sup>2</sup>			Annual Quantities Diverted .....(Unit) <sup>2</sup>	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) <sup>2</sup>	Annual Quantities Pumped .....(Unit) <sup>2</sup>	Remarks
Line No.	At Plant (Name or Number)	Location	No.	Dimensions	Depth to Water <sup>1</sup>			
6	ELM STREET WELL	TAHOMA	1	6"	180'	650 GPM		
7								
8								
9								
10								

  

TUNNELS AND SPRINGS				FLOW IN ..... (Unit) <sup>2</sup>		Annual Quantities Pumped .....(Unit) <sup>2</sup>	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) <sup>1</sup>
18	
19	

\* State ditch pipeline reservoir, etc., with name, if any.  
<sup>1</sup> Average depth to water surface below ground surface  
<sup>2</sup> 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	No.	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		439,000 GALLONS	
12	Concrete			
13	Total		439,000 GALLONS	

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

<b>A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES</b>									
Capacities in Cubic Feet Per Second or Miner's Inches (state which) _____									
Line No.	Description	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	Total								

<b>A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES (Continued)</b>									
Capacities in Cubic Feet Per Second or Miner's Inches (state which) _____									
Line No.	Description	101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								
7	Flume								
8	Lined conduit								
9									
10	Total								

<b>B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING</b>										
Line No.	Description	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		29,375	1,080
20	Wood									
21	Other (specify) Plastic								1,035	2,600
22	Total		1,000	2,425		1,050	30,537		30,410	3,680

<b>B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - (Continued)</b>										
Line No.	Description	10	12	14	16	18	20	Other Sizes (Specify)		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									60,703
32	Wood									
33	Other (specify) Plastic									3,635
34	Total									69,102

**SCHEDULE D-4  
Number of Active Service Connections**

Size	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
5/8 x 3/4 - in				
3/4 - in	2	2	1,134	1,133
1 - in	11	11		
2 - in	12	10		
4 - in	1	1		
- in				
- in				
- in				
Other				
<b>Total</b>	<b>26</b>	<b>24</b>	<b>1,134</b>	<b>1,133</b>

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

Size	Meters	Services
5/8 x 3/4 - in		
3/4 - in	2	1,133
1 - in	11	
2 - in	10	
4 - in	1	
- in		
- in		
- in		
Other		
<b>Total</b>	<b>24</b>	<b>1,133</b>

**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 GALLONS (Unit Chosen)<sup>1</sup>**

	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)								
<b>Total</b>								

  

	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Single-family residential									
Commercial and Multi-residential									
Large water users									
Public authorities									
Irrigation									
Other (specify)									
<b>Total</b>							<b>13,567,190</b>		<b>15,710,765</b>

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

Total acres irrigated: \_\_\_\_\_

Total population served: \_\_\_\_\_

**SCHEDULE D-8**  
**Status With State Board of Public Health**

1. Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year?	YES
2. Are you having routine laboratory tests made of water served to your consumers?	YES
3. Do you have a permit from the State Board of Public Health for operation of your water system?	YES
4. Date of permit:	1981
5. If permit is "temporary", what is the expiration date?	
6. If you do not hold a permit, has an application been made for such permit?	7. If so, on what date?

**SCHEDULE D-9**  
**Statement of Material Financial Interest**

Use this space to report the information required by Section 2 of General Order No. 104-A. If no material financial interest existed during the year or contemplated at the end of the year, such fact shall be so stated. If additional space is required, attach a supplementary statement with reference made thereto.

NONE



**FOR ALL 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 (SRF) loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent:

Name: \_\_\_\_\_ NONE \_\_\_\_\_  
 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
3/4 inch		
1 inch		
1 1/2 inch		
2 inch		
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers		
<b>Total</b>		

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:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**FOR ALL WATER COMPANIES  
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (Continued)**

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			NONE		
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					

## 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: \_\_\_\_\_ NONE \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Account Number: \_\_\_\_\_  
 Date Opened: \_\_\_\_\_

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

**A. Commercial**

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

**B. Residential**

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:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**DECLARATION**

**(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)**

I, the undersigned \_\_\_\_\_ **ROBERT E. MARR**  
Officer, Partner, or Owner (Please Print)

of \_\_\_\_\_ **TAHOE CEDARS WATER COMPANY**  
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2013, through December 31, 2013.

\_\_\_\_\_ **PRESIDENT**  
Title (Please Print)

\_\_\_\_\_ Signature

\_\_\_\_\_ **(530) 525-7555**  
Telephone Number

\_\_\_\_\_ Date

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