

Received _____
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CLASS B and C
WATER UTILITIES

U# W-142

2015
ANNUAL REPORT
OF

LUKINS BROTHERS WATER COMPANY, INC.

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

2031 WEST WAY, SOUTH LAKE TAHOE, CA 96150
(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2015

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2016

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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, 2016**, 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**

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, 2015, through December 31, 2015. Fiscal year reports will not be accepted.

I N S T R U C T I O N S

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: LUKINS BROTHERS WATER COMPANY, INC.

2. Official mailing address:
2031 WEST WAY, SOUTH LAKE TAHOE, CA 96150

3. Name and title of person to whom correspondence should be addressed:
JENNIFER LUKINS, SECRETARY Telephone: (530) 541-2606

4. Address where accounting records are maintained:
2031 WEST WAY, SOUTH LAKE TAHOE, CA 96150

5. Service Area (Refer to district reports if applicable Lukins Tract and vicinity near State Route 89 and US Hwy 50 in the City of South Lake Tahoe, CA.

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)

Name: Danny G. Lukins Telephone: (530) 541-2606
Address: 2031 WEST WAY, SOUTH LAKE TAHOE, CA 96150

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) Lukins Brothers Water Company, Inc.
- Organized under laws of (state) California Date: 5/12/1973

Principal Officers:

Name: <u>Danny G. Lukins</u>	Title: <u>President</u>
Name: <u>Larry L. Lukins</u>	Title: <u>Vice President</u>
Name: <u>Jennifer Lukins</u>	Title: <u>Secretary/Treasurer</u>
Name: <u>Margo Lukins</u>	Title: <u>Director</u>

8. Names of associated companies: Melvin L. Lukins and Sons, Inc.

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:
Danny G. Lukins- D2#17533; Jennifer Lukins- D2#40404; Grant Lukins- D2#44609; Matt Ricci- D2#44603

12. This annual report was prepared by:

Name of firm or consultant: _____

Address of firm or consultant: _____

Phone Number of firm or consultant: ()

BALANCE SHEET AND CAPITALIZATION DATA

Calendar Year 2015

NAME OF UTILITY LUKINS BROTHERS WATER COMPANY, INC Telephone: 530-541-2606

PERSON RESPONSIBLE FOR THIS REPORT Jennifer Lukins, Secretary/Treasurer

	<u>1/1/2015</u>	<u>12/31/2015</u>	<u>Average</u>
BALANCE SHEET DATA			
1 Intangible Plant			
2 Land and Land Rights	<u>24,150</u>	<u>24,150</u>	<u>24,150</u>
3 Depreciable Plant	<u>2,836,362</u>	<u>3,091,649</u>	<u>2,964,006</u>
4 Gross Plant in Service	<u>2,860,512</u>	<u>3,115,799</u>	<u>2,988,156</u>
5 Less: Accumulated Depreciation	<u>(526,206)</u>	<u>(532,994)</u>	<u>(529,600)</u>
6 Net Water Plant in Service	<u>2,334,306</u>	<u>2,582,805</u>	<u>2,458,556</u>
7 Water Plant Held for Future Use			
8 Construction Work in Progress			
9 Materials and Supplies			
10 Less: Advances for Construction	<u>()</u>	<u>()</u>	
11 Less: Contribution in Aid of Construction	<u>(2,093,836)</u>	<u>(2,306,014)</u>	<u>(2,199,925)</u>
12 Less: Accumulated Deferred Income and Investment Tax Credits	<u>42,212</u>	<u>86,280</u>	<u>64,246</u>
13 Net Plant Investment	<u>282,682</u>	<u>363,071</u>	<u>322,877</u>
CAPITALIZATION			
14 Common Stock	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	<u>620,389</u>	<u>620,389</u>	<u>620,389</u>
17 Retained Earnings	<u>(558,010)</u>	<u>(285,303)</u>	<u>(421,657)</u>
18 Common Stock and Equity (Lines 14 through 17)	<u>87,379</u>	<u>360,086</u>	<u>223,733</u>
19 Preferred Stock			
20 Long-Term Debt	<u>196,050</u>	<u>236,621</u>	<u>216,336</u>
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	<u>283,429</u>	<u>596,707</u>	<u>440,068</u>

INCOME STATEMENT AND OTHER DATA

Calendar Year 2015

NAME OF UTILITY LUKINS BROTHERS WATER COMPANY, INC

Telephone: 530-541-2606

INCOME STATEMENT	Annual Amount
23 Unmetered Water Revenue	700378
24 Fire Protection Revenue	5656
25 Irrigation Revenue	
26 Metered Water Revenue	99836
27 Total Operating Revenue	805870
28 <u>Operating Expenses</u>	660854
29 Depreciation Expense (Composite Rate: _____)	24734
30 Amortization and Property Losses	3190
31 Property Taxes	5991
32 Taxes Other Than Income Taxes	39384
33 Total Operating Revenue Deduction Before Taxes	71717
34 California Corp. Franchise Tax	800
35 Federal Corporate Income Tax	
36 Total Operating Revenue Deduction After Taxes	70917
37 Net Operating Income (Loss) - California Water Operations	70917
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	358029
39 Income Available for Fixed Charges	428946
40 Interest Expense	137448
41 Net Income (Loss) Before Dividends	291498
42 Preferred Stock Dividends	
43 Net Income (Loss) Available for Common Stock	291498

OTHER DATA	
44 Refunds of Advances for Construction	
45 Total Payroll Charged to Operating Expenses	313421
46 Purchased Water	21496
47 Power	36244

<u>Active Service Connections</u>	(Exc. Fire Protect.) _____	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		86	99	93
49 Flat Rate Service Connections		876	863	870
50 Total Active Service Connections		962	962	962

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 2015:

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

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		UTILITY PLANT			
2	101	Water Plant in Service (Excluding SDWBA & Prop 50)	A-1 & A-1a	809,785	742,526
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		
	101.3	Water Plant in Service- Plumas Bank	A-1 & A-1c	2,306,014	1,310,776
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		
	105.3	Construction Work in Progress- Plumas loan surcharge	A-1		783,060
10		Total Utility Plant		3,115,799	2,836,362
11	108	Accumulated Depreciation of Water Plant	A-3	(536,535)	(526,207)
12	108.1	Accumulated Amortization of SDWBA loan	A-3		
13	108.2	Reserve for Depreciation of Utility Plant - Prop 50	A-3		
	108.3	Accumulated Amortization of Plumas loan surcharge	A-3	(86,280)	(42,212)
14	114	Water Plant Acquisition Adjustments	A-1		
15		Total Amortization and Adjustments		(622,815)	(568,419)
16		Net utility plant		2,492,984	2,267,943
17					
18		INVESTMENTS			
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		CURRENT AND ACCRUED ASSETS			
27	131	Cash		241,663	129,111
28	131.3	Cash - Miscellaneous Special Deposits - Prop 50			
29	132	Special Accounts			
30	141	Accounts Receivable - Customers		55,305	30,029
31	142	Receivables from Associated Companies			
32	143	Accumulated Provision for Uncollectible Accounts			
33	151	Materials and Supplies		25,342	1,858
34	174	Other Current Assets			400
35		Total current and accrued assets		322,310	161,398
36					
37	180	Deferred Charges	A-5		
38					
39		Total assets and deferred charges		2,815,294	2,429,341

**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		CORPORATE CAPITAL AND SURPLUS			
41	201	Common Stock	A-6	25,000	25,000
42	204	Preferred Stock	A-6		
43	211	Other Paid-in Capital	A-8	620,389	620,389
44	215	Retained Earnings	A-9	(285,303)	(558,010)
45		Total corporate capital and retained earnings		360,086	87,379
46					
47		PROPRIETARY CAPITAL			
48	218	Proprietary Capital	A-10		
49	218.1	Proprietary Drawings			
50		Total proprietary capital			
51					
52		LONG TERM DEBT			
53	224	Long-term Debt	A-11	236,621	196,050
54	225	Advances from Associated Companies	A-12		
55					
56		CURRENT AND ACCRUED LIABILITIES			
57	231	Accounts Payable		17,154	110,504
58	232	Short-term Notes Payable			
59	233	Customer Deposits			
60	235	Payables to Associated Companies	A-13		
61	236	Accrued Taxes			7,731
62	237	Accrued Interest			
63	241	Other Current Liabilities	A-14	21,567	11,375
64		Total current and accrued liabilities		38,721	129,610
65					
66		DEFERRED CREDITS			
67	252	Advances for Construction	A-15		
68	253	Other Credits			(32,194)
69	255	Accumulated Deferred Investment Tax Credits	A-16		
70	282	Accumulated Deferred Income taxes - ACRS Depreciation	A-16		
71	283	Accumulated Deferred Income taxes - Other	A-16		
72		Total deferred credits			
73					
74		CONTRIBUTIONS IN AID OF CONSTRUCTION			
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	2,266,146	2,090,708
79	272	Accumulated Amortization of Contributions		(86,280)	(42,212)
80		Net Contributions in Aid of Construction		2,179,866	
81		Total liabilities and other credits		2,815,294	2,429,341

**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)	742527	88396	-21138		809785
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					
	105.3	Construction Work in Progress - PLUMAS Loan Surcharge	2093836				0
9	114	Water Plant Acquisition Adjustments					
10		Total utility plant	2836363		-21138		809785

* 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		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant					
3	303	Land	24,150				24,150
4		Total non-depreciable plant	24,150				24,150
5							
6		DEPRECIABLE PLANT					
7	304	Structures	84,994	950			85,944
8	307	Wells	110,992				110,992
9	317	Other Water Source Plant	2,025				2,025
10	311	Pumping Equipment	62,392				62,392
11	320	Water Treatment Plant	3,508				3,508
12	330	Reservoirs, Tanks and Sandpipes	26,336				26,336
13	331	Water Mains	69,901				69,901
14	333	Services and Meter Installations	194,033	27,544	(6,858)		214,719
15	334	Meters	26,834	10,357	(1,200)		35,991
16	335	Hydrants	9,322				9,322
17	339	Other Equipment	99,855	4,690			104,545
18	340	Office Furniture and Equipment	28,185	536	(13,080)		15,641
19	341	Transportation Equipment		44,319			44,319
20		Total depreciable plant	718,377	88,396	(21,138)		785,635
21		Total water plant in service	742,527	88,396	(21,138)		809,785

* 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		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant					
3	303	Land					
4		Total non-depreciable plant					
5							
6		DEPRECIABLE PLANT					
7	304	Structures					
8	307	Wells					
9	317	Other Water Source Plant					
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		Total water plant in service					

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

SCHEDULE A-1c
Account No. 101.2 - Water Plant in Service - Plumas Bank

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		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant					
3	303	Land					
4		Total non-depreciable plant					
5							
6		DEPRECIABLE PLANT					
7	304	Structures					
8	307	Wells					
9	317	Other Water Source Plant					
10	311	Pumping Equipment					
11	320	Water Treatment Plant					
12	330	Reservoirs, Tanks and Sandpipes					
13	331	Water Mains	886,001	678,912			1,564,913
14	333	Services and Meter Installations	320,326	225,878			546,204
15	334	Meters	23,549	26,950			50,499
16	335	Hydrants	80,900	63,498			144,398
17	339	Other Equipment					
18	340	Office Furniture and Equipment					
19	341	Transportation Equipment					
20		Total depreciable plant	1,310,776	995,238			2,306,014
21		Total water plant in service	1,310,776	995,238			2,306,014

* 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				
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		
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 108.3	Account 122
		Water Plant Excluding SDWBA & Prop 50 (b)	SDWBA Loans (c)	Prop 50 (d)	Plumas Loan (e)	Non-utility Property (f)
1	Balance in reserves at beginning of year	529748			42212	
2	Add: Credits to reserves during year					
3	(a) Charged to Account No. 403 (Footnote 1)	24735				
4	(b) Charged to Account No 272					
5	(c) Charged to clearing accounts				44068	
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	554483				
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	17948				
13	(b) Cost of removal					
14	(c) All other debits (Footnote 3)					
15	Total debits					
16	Balance in reserve at end of year	536535			86280	
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE 2.9 %					
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	[X]				
34	(b) Liberalized	[]				
35	(1) Sum of the years digits	[]				
36	(2) Double declining balance	[]				
37	(3) Other	[]				
38	(c) Both straight line and liberalized	[]				

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	42075	2149			44224
2	307	Wells	109726				109726
3	317	Other Water Source Plant	565	81			646
4	311	Pumping Equipment	35436	2496			37932
5	320	Water Treatment Plant	178	140			318
6	330	Reservoirs, Tanks and Sandpipes	26336				26336
7	331	Water Mains	34026	4046			38072
8	333	Services and Meter Installations	133176	5368	3668		134876
9	334	Meters	15326	1028	1200		15154
10	335	Hydrants	9322				9322
11	339	Other Equipment	96313	4690			101003
12	340	Office Furniture and Equipment	23729	1043	13080		11692
13	341	Transportation Equipment	0	3693			3693
14		Total	526208	24734	17948		532994

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

Line No.	Item (a)	Amount (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		

SCHEDULE A-5

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

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

Line No.	Designation of Long-Term 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									
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	5/23/1973	100	250	100	25000	0	0
2								
3								
4								
5								
6								
7								
8							Total	

SCHEDULE A-7
Record of Stockholders at End of Year

Line No.	COMMON STOCK		PREFERRED STOCK	
	Name (a)	Number of Shares (b)	Name (c)	Number of Shares (d)
1	Danny G. Lukins	50		
2	Larry L. Lukins and Grant A. Lukins	50		
3				
4				
5				
6				
7				
8				
9				
10	Total number of shares	100	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	Melvin L Lukins & Sons, Inc.	620389
2		
3		
4		
5		
6		
7		
8	Total	620389

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	(558,010)
2	CREDITS	
3	Net income	291,498
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	
7		
8	DEBITS	
9	Net losses	
10	Prior period adjustments	(18,791)
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total Debits	
15	Balance end of year	(285,303)

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	CREDITS	
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total Credits	
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	DGL Const- Pending		2013			196,050	0.00			
2	Ally Bank		2015			40,571	4.95	1,250		
3										
4	Also Contributed Capital									
5	Plumas Loan		2013			2,038,128	6.50	136,198		
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			0		
2					
3					
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					
2					
3					
4					
5					
6	Totals				

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

Line No.	Description (a)	Balance End of Year (b)
1	Pension Plan Payable	2,922
2	Payroll Taxes Payable	4,135
3	PUC Tax Payable	14,510
4		
5	Total	21,567

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year		1,952,837
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		
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		-

**Please note that Account No 252 balance at end of year is \$0 because funds were transferred to Contribution in Aid of Construction once projects were completed.

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

Line No	Item (a)	Account 255 Investment Tax Credit (b)	Account 282 Income Tax - ACRS Depreciation (c)	Account 283 - Other (d)
1				
2				
3				
4				
5	Total			

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 ² (e)	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 ³ (f)
			Depreciable (c)	Non-Depreciable ¹ (d)		
1	Balance beginning of year	2,090,708	2,090,708			
2	Add: Credits to account during year					
3	Contributions received during year	58,800	58,800			
4	Other credits*	156,506	156,506			
5	Total credits					
6	Deduct: Debits to Account during year					
7	Depreciation charges for year					
8	Non-depreciable donated property retired					
9	Other debits* Principal reduction	(39,868)				
10	Total debits					
11	Balance end of year	2,266,146	2,306,014			

* 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)
UTILITY OPERATING INCOME				
1	400	Operating Revenues	B-1	1,175,908
OPERATING REVENUE DEDUCTIONS				
2	401	Operating Expenses	B-2	660,854
3	403	Depreciation Expense	A-3	24,734
4	407	SDWBA Loan Amortization Expense	pages 7 & 8	
5	408	Taxes Other Than Income Taxes	B-3	45,375
6	409	State Corporate Income Tax Expense	B-3	800
7	410	Federal Corporate Income Tax Expense	B-3	
8		Total operating revenue deductions		731,763
9		Total utility operating income		444,145
OTHER INCOME AND DEDUCTIONS				
10	421	Non-utility Income	B-5	
11	426	Miscellaneous Non-utility Expense	B-5	15,199
12	427	Interest Expense	B-6	137,448
13		Total other income and deductions		152,647
14		Net income		291,498

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)
		WATER SERVICE REVENUES			
1	460	Unmetered water revenue			
2		460.1 Single-family Residential	609,590	357,723	251,867
3		460.2 Commercial and Multi-residential	82,992	101,478	(18,486)
4		460.3 Large Water Users		-	-
5		460.5 Safe Drinking Water Bond Surcharge		-	-
6		460.9 Other Unmetered Revenue	7,796	1,993	5,803
7		Sub-total	700,378	461,194	239,184
					-
8	462	Fire protection revenue			-
9		462.1 Public Fire Protection			-
10		462.2 Private Fire Protection	5,656	3,927	1,729
11		Sub-total	5,656	3,927	1,729
					-
12	465	Irrigation revenue		-	-
					-
13	470	Metered water revenue			-
14		470.1 Single-family Residential	47,125	33,716	13,409
15		470.2 Commercial and Multi-residential	49,448	23,364	26,084
16		470.3 Large Water Users		-	-
17		470.5 Safe Drinking Water Bond Surcharge		-	-
18		470.9 Other Metered Revenue	3,262	718	2,544
19		Sub-total	99,835	57,798	42,037
20		Total water service revenues	805,869	522,919	282,950
					-
22	480.1	Revenue Recovery Surcharge	45,899	32,742	13,157
23	480.2	Plumas Loan Infrastructure Surcharge	263,587	199,702	63,885
24	480.3	PW Surcharge	27,116		27,116
25	480.4	WQ Surcharge	12,279		12,279
26	480.5	Revenue Recovery Surcharge 59	15,773		15,773
27	480	Other Water Revenue	5,385		5,385
		Total Other Water	370,039	232,444	137,595
28		Total operating revenues	1,175,908	522,919	652,989

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)
		PLANT OPERATION AND MAINTENANCE EXPENSES			
		VOLUME RELATED EXPENSES			
1	610	Purchased Water	21,496	10,873	10,623
2	615	Power	36,244	37,272	(1,028)
3	616	Other Volume Related Expenses	1,317	2,944	(1,627)
4		Total volume related expenses	59,057	51,089	7,968
		NON-VOLUME RELATED EXPENSES			
5	630	Employee Labor	145,277	100,628	44,649
6	640	Materials	9,047	2,371	6,676
7	650	Contract Work	31,507	36,924	(5,417)
8	660	Transportation Expenses	4,817	7,039	(2,222)
9	664	Other Plant Maintenance Expenses	14,041	21,834	(7,793)
10		Total non-volume related expenses	204,689	168,796	35,893
11		Total plant operation and maintenance exp.	263,746	219,885	43,861
		ADMINISTRATIVE AND GENERAL EXPENSES			
12	670	Office Salaries	111,221	103,956	7,265
13	671	Management Salaries	61,098	50,962	10,136
14	674	Employee Pensions and Benefits	49,221	41,277	7,944
15	676	Uncollectible Accounts Expense	-	-	-
16	678	Office Services and Rentals	61,335	61,055	280
17	681	Office Supplies and Expenses	31,537	22,463	9,074
18	682	Professional Services	37,044	11,626	25,418
19	684	Insurance	38,057	29,842	8,215
20	688	Regulatory Commission Expense	-	487	(487)
21	689	General Expenses	11,770	15,748	(3,978)
22		Total administrative and general expenses	401,283	337,416	63,867
23	800	Expenses Capitalized	-	-	-
24		Net administrative and general expense	401,283	337,416	63,867
25		Total operating expenses	665,029	557,301	107,728

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	5991		
2	State corporate franchise tax	800		
3	State unemployment insurance tax	1502		
4	Other state and local taxes	13270		
5	Federal unemployment insurance tax	300		
6	Federal insurance contributions act	24312		
7	Other federal taxes			
8	Federal income taxes			
9	Total	46175		

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	
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
Accounts No. 421 and 426 - Income from Nonutility Operations

Line No.	Description (a)	Revenue Acct. 421 (b)	Expense Acct. 426 (c)
1	MISC		(7834)
2	Loss on Asset Retirement		(3190)
3			
4			
5	Total		(11024)

SCHEDULE B-6
Account No. 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Finance Charges, Penalties and Fees	
2	Loan Interest Expense	137448.18
3		
4		
5		
6		
7		
8		
9		
10	Total	137448.18

SCHEDULE C-1
Compensation of Individual Proprietor, Partners and Employees Included in Expenses

Line No.	Acct. No.	Account (a)	Number at End of Year (b)	Salaries Charged to Expense (c)	Salaries Charged to Plant Accounts (d)	Total Salaries and Wages Paid (e)
1	630	Employee Labor	3	145277		145277
2	670	Office salaries	1.5	111221		111221
3	671	Management salaries	1	56923		56923
4						
5						
6		Total		313421		313421

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.								
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.	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? Answer: Yes: _____ No: _____ (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:	Amount
	(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:	Amount
	_____	\$ _____
	_____	\$ _____
	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) 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	No.	Dimensions	Depth to Water ¹			
6	Well 1	West Way	1		40	900 GPM	73,388,500	
7	Well 2	12th Street	2		40	200 GPM	16,156,000	
8	Well 3	James	3			Out of Service		Property Sold
9	Well 4	Hazel	4			Out of Service		
10	Well 5	12th Street	5		40	900 GPM	16,005,800	

TUNNELS AND SPRINGS				FLOW IN (Unit) ²		Annual Quantities Pumped (Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11							
12							
13							
14							
15							

Purchased Water for Resale			
16	Purchased from	South Tahoe Public Utility District	
17	Annual Quantities purchased	5500	(Unit chosen) ¹ 100 CUFT
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	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	3	16000 Gallons	
12	Concrete			
13	Total	3	16000 Gallons	

SCHEDULE D-3
Description of Transmission and Distribution Facilities

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

A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES (Continued)									
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. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING										
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			366						
17	Screw or welded casing									
18	Cement - asbestos									
19	Welded steel						40326		4356	1162
20	Wood									
21	Other C900								984	950
22	Total			366			40326		5340	2112

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - (Continued)										
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									
29	Screw or welded casing									
30	Cement - asbestos									
31	Welded steel	40								
32	Wood									
33	Other C900		5925							
34	Total	40	5925							54109

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

Size	Metered - Dec 31		Flat Rate - Dec 31	
	Prior	Current	Prior	Current
	Year	Year	Year	Year
5/8 x 3/4 - in	0	0	0	0
3/4 - in	0	0	0	0
1 - in	67	80	813	846
1.5 - in	5	5	51	5
2 - in	13	13	11	11
4 - in	1	1	1	1
- in				
- in				
Other				
Total	86	99	876	863

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

Size	Meters	Services
5/8 x 3/4 - in	0	
3/4 - in	0	0
1 - in	80	926
1.5 - in	5	10
2 - in	1	24
4 - in	1	2
- in		
- in		
Other		
Total	87	962

**SCHEDULE D-6
Meter Testing Data**

A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	_____
2. Used, before repair	_____
3. Used, after repair	_____
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	77
2. More than 10, but less than 15 years	10
3. More than 15 years	_____

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

	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Single-family residential	25,894	25,108	31,967	52,410	47,509	84,608	76,835	344,331
Commercial and Multi-residential	58,599	62,534	79,781	79,794	82,540	177,839	198,609	739,696
Large water users								
Public authorities								
Irrigation								
Other (specify)								
Total								

	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Single-family residential	84,672	77,360	51,516	42,295	32,965	288,808	633,139	40,905	
Commercial and Multi-residential	197,501	144,685	110,389	71,957	79,432	603,964	1,343,660	95,490	
Large water users									
Public authorities									
Irrigation									
Other (specify)									
Total							1,976,799	136,395	

¹ 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: _____ 3300

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?	No
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:	Amendment Dated 7/20/2014
5. If permit is "temporary", what is the expiration date?	n/a
6. If you do not hold a permit, has an application been made for such permit?	n/a
7. If so, on what date?	n/a

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: _____
 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
5/8 X 3/4 inch		
3/4 inch		
1 inch		
1 1/2 inch		
2 inch		
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers		
Total		

3. Summary of the bank account activities showing:

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

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

**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					
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:	Plumas Bank
Address:	PO BOX 6780
Account Number:	101001912
Date Opened:	Apr-09

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

A. Commercial

NAME	AMOUNT
	\$
	\$
	\$
	\$

B. Residential

NAME	AMOUNT
Matt Shelton	\$ 2,000.00
C& J Worldwide Holdings	\$ 2,000.00
Garrick Terrell	\$ 2,000.00
Pat O'Brien	\$ 2,000.00
JWD Ventures	\$ 2,000.00
JWD Ventures	\$ 2,000.00
SSA- Stanford Sierra Camp	\$ 4,000.00
Garrick Terrell	\$ 2,000.00
Provision Properties	\$ 2,000.00
McGill Properties	\$ 5,000.00
	\$ 25,000.00

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 48,224.41
Deposits during the year	\$ 28,807.78
Interest earned for calendar year	\$ -
Withdrawals from this account	\$ 47,818.14
Balance at end of year	\$ 29,214.05

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

Bank service fees (\$2.00 per month), Construction related engineering related costs- Phase 1 Waterline Project
and PCE Treatment Plant, totaling \$47,818.14.

DECLARATION

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

I, the undersigned _____ Jennifer Lukins
Officer, Partner, or Owner (Please Print)

of _____ Lukins Brothers Water Company, Inc.
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, 2015, through December 31, 2015.

Secretary/Treasurer
Title (Please Print)

Signature

530-541-2606
Telephone Number

Date

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