

Received _____

Examined _____

CLASS B and C
WATER UTILITIES

U# WTC - 94

2015
ANNUAL REPORT
OF

TAHOE CEDARS WATER COMPANY

MID-SIERRA WATER UTILITY, 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, 2015

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2016

TABLE OF CONTENTS

	Page
General Instructions	3
Instructions for Preparation of Selected Financial Data Sheet for All Water Utilities	4
General Information	5
Balance Sheet Data and Capitalization	6
Income Statement and Other Related Data	7
Excess Capacity and Non-Tariffed Services	8
Schedule A - Comparative Balance Sheet	9-10
Schedule A-1 - Utility Plant	11
Schedule A-1a - Account No. 101 - Water Plant in Service (Excluding SDWBA & Prop 50)	11
Schedule A-1b - Account No. 101.1 - Water Plant in Service - SDWBA	12
Schedule A-1c - Account No. 101.2 - Water Plant in Service - Prop 50	12
Schedule A-1d - Account No. 103 - Water Plant Held for Future Use	13
Schedule A-2 - Account No. 121 - Non-Utility Property and Other Assets	13
Schedule A-3 - Account Nos. 108 and 122 - Depreciation and Amortization Reserves	14
Schedule A-3a - Account No. 108 - analysis of Entries in Depreciation Reserve	15
Schedule A-4 - Account No. 174 - Other Current Assets	15
Schedule A-5 - Account Nos. 180 and 253 - Unamortized Debt Discount and Expense and Unamortized Premium on Debt	16
Schedule A-6 - Account Nos. 201 and 204 - Capital Stock	17
Schedule A-7 - Record of Stockholders at End of Year	17
Schedule A-8 - Account No. 211 - Other Paid in Capital (Corporations Only)	17
Schedule A-9 - Account No. 215 - Retained Earnings (Corporations Only)	18
Schedule A-10 - Account No. 218 - Proprietary Capital (Sole Proprietor or Partnership)	18
Schedule A-11 - Account No. 224 - Long-Term Debt	19
Schedule A-12 - Account No. 225 - Advances from Associated Companies	19
Schedule A-13 - Account No. 235 - Payables to Associated Companies	19
Schedule A-14 - Account No. 241 - Other Current Liabilities	20
Schedule A-15 - Account No. 252 - Advances for Construction	20
Schedule A-16 - Account Nos. 255, 282, and 283 - Deferred Taxes	20
Schedule A-17 - Account No. 271 - Contributions in Aid of Construction	21
Schedule B - Water Plant In Service	22
Schedule B-1 - Account No. 400 - Operating Revenues	23
Schedule B-2 - Account No. 401 - Operating Expenses	24
Schedule B-3 - Account No. 408, 409, 410 - Taxes Charged During the Year	25
Schedule B-4 - Reconciliation of Reported Net Income for Federal Income Taxes	25
Schedule B-5 - Account Nos. 421 and 426 - Income from Non-Utility Operations	26
Schedule B-6 - Account No. 427 - Interest Expense	26
Schedule C-1 - Compensation of Individual Proprietor, Partners and Employees Included in Expenses	26
Schedule C-2 - Loans to Directors, Officers, or Shareholders	27
Schedule C-3 - Engineering and Management Fees and Expenses, Etc., During Year	27
Schedule D-1 - Sources of Supply and Water Developed	28
Schedule D-2 - Description of Storage Facilities	28
Schedule D-3 - Description of Transmission and Distribution Facilities	29
Schedule D-4 - Number of Active Service Connections	30

TABLE OF CONTENTS

	<u>Page</u>
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	30
Schedule D-6 - Meter Testing Data	30
Schedule D-7 - Water Delivered to Metered Customers	30
Schedule D-8 - Status With State Board of Public Health	31
Schedule D-9 - Statement of Material Financial Interest	31
Safe Drinking Water Bond Act / State Revolving Fund Data	32-33
Facility Fees Data	34
Declaration	35
Index	36

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.

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 WATER UTILITY, INC.
Organized under laws of (state) CALIFORNIA Date: 1971

Principal Officers:
Name: ROBERT MARR Title: PRESIDENT / CFO
Name: AMIE HASKILL Title: VICE-PRESIDENT / SECRETARY
Name: _____ Title: _____
Name: _____ Title: _____

8. Names of associated companies: MID-SIERRA UTILITIES, 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:
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 2015

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

PERSON RESPONSIBLE FOR THIS REPORT ROBERT MARR

	<u>1/1/2015</u>	<u>12/31/2015</u>	<u>Average</u>
BALANCE SHEET DATA			
1 Intangible Plant	200	200	200
2 Land and Land Rights	49,964	49,964	49,964
3 Depreciable Plant	1,881,897	1,952,603	1,917,250
4 Gross Plant in Service	1,932,061	2,002,767	1,967,414
5 Less: Accumulated Depreciation	(774,621)	(837,271)	(805,946)
6 Net Water Plant in Service	1,157,440	1,165,496	1,161,468
7 Water Plant Held for Future Use			
8 Construction Work in Progress	0	48,000	24,000
9 Materials and Supplies			
10 Less: Advances for Construction			
11 Less: Contribution in Aid of Construction	(24,016)	(22,778)	(23,397)
12 Less: Accumulated Deferred Income and Investment Tax Credits	(45,104)	(44,660)	(44,882)
13 Net Plant Investment	1,088,320	1,146,058	1,117,189
CAPITALIZATION			
14 Common Stock	85,000	85,000	85,000
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	24,349	24,349	24,349
17 Retained Earnings	1,197,531	1,281,938	1,239,735
18 Common Stock and Equity (Lines 14 through 17)	1,306,880	1,391,287	1,349,084
19 Preferred Stock			
20 Long-Term Debt			
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	1,306,880	1,391,287	1,349,084

INCOME STATEMENT AND OTHER DATA

Calendar Year 2015

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

		Annual Amount
INCOME STATEMENT		
23	Unmetered Water Revenue	<u>518,490</u>
24	Fire Protection Revenue	<u> </u>
25	Irrigation Revenue	<u> </u>
26	Metered Water Revenue	<u>35,444</u>
27	Total Operating Revenue	<u>553,934</u>
28	<u>Operating Expenses</u>	<u>320,006</u>
29	Depreciation Expense (Composite Rate: <u>3.27%</u>)	<u>61,412</u>
30	Amortization and Property Losses	<u> </u>
31	Property Taxes	<u>4,833</u>
32	Taxes Other Than Income Taxes	<u>13,252</u>
33	Total Operating Revenue Deduction Before Taxes	<u>399,503</u>
34	California Corp. Franchise Tax	<u>13,996</u>
35	Federal Corporate Income Tax	<u>42,825</u>
36	Total Operating Revenue Deduction After Taxes	<u>456,324</u>
37	Net Operating Income (Loss) - California Water Operations	<u>97,610</u>
38	Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	<u>184</u>
39	Income Available for Fixed Charges	<u>97,794</u>
40	Interest Expense	<u>0</u>
41	Net Income (Loss) Before Dividends	<u>97,794</u>
42	Preferred Stock Dividends	<u>0</u>
43	Net Income (Loss) Available for Common Stock	<u>97,794</u>

OTHER DATA

44	Refunds of Advances for Construction	
45	Total Payroll Charged to Operating Expenses	<u>153,786</u>
46	Purchased Water	<u> </u>
47	Power	<u>30,412</u>

	<u>Active Service Connections</u> (Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
48	Metered Service Connections	<u>26</u>	<u>28</u>	<u>27</u>
49	Flat Rate Service Connections	<u>1,134</u>	<u>1,134</u>	<u>1,134</u>
50	Total Active Service Connections	<u>1,160</u>	<u>1,162</u>	<u>1,161</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 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

**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		UTILITY PLANT			
2	101	Water Plant in Service (Excluding SDWBA & Prop 50)	A-1 & A-1a	2,002,767	1,932,061
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	48,000	0
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		2,050,767	1,932,061
11	108	Accumulated Depreciation of Water Plant	A-3	(837,271)	(774,621)
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		1,213,496	1,157,440
17					
18		INVESTMENTS			
19	121	Non-utility Property and Other Assets		100,000	0
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		100,000	0
25					
26		CURRENT AND ACCRUED ASSETS			
27	131	Cash		153,958	228,954
28	131.3	Cash - Miscellaneous Special Deposits - Prop 50			
29	132	Special Accounts			
30	141	Accounts Receivable - Customers		13,202	8,936
31	142	Receivables from Associated Companies			
32	143	Accumulated Provision for Uncollectible Accounts			
33	151	Materials and Supplies			
34	174	Other Current Assets		1,742	1,493
35		Total current and accrued assets		168,902	239,383
36					
37	180	Deferred Charges	A-5		0
38					
39		Total assets and deferred charges		1,482,398	1,396,823

**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	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	1,281,938	1,197,531
45		Total corporate capital and retained earnings		1,391,287	1,306,880
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		
54	225	Advances from Associated Companies	A-12		
55					
56		CURRENT AND ACCRUED LIABILITIES			
57	231	Accounts Payable		2,525	482
58	232	Short-term Notes Payable			
59	233	Customer Deposits			
60	235	Payables to Associated Companies	A-13	2,876	20,341
61	236	Accrued Taxes			
62	237	Accrued Interest			
63	241	Other Current Liabilities	A-14	18,272	0
64		Total current and accrued liabilities		23,673	20,823
65					
66		DEFERRED CREDITS			
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	44,660	45,104
71	283	Accumulated Deferred Income taxes - Other	A-16		
72		Total deferred credits		44,660	45,104
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	37,875	37,875
79	272	Accumulated Amortization of Contributions		(15,097)	(13,859)
80		Net Contributions in Aid of Construction		22,778	24,016
81		Total liabilities and other credits		1,482,398	1,396,823

**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)	1,932,061	70,706			2,002,767
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	0	48,000			48,000
7	105.1	Construction Work in Progress - SDWBA					
8	105.2	Construction Work in Progress - Prop 50					
9	114	Water Plant Acquisition Adjustments					
10		Total utility plant	1,932,061	118,706			2,050,767

* 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	200				200
3	303	Land	49,964				49,964
4		Total non-depreciable plant	50,164				50,164
5							
6		DEPRECIABLE PLANT					
7	304	Structures	11,978				11,978
8	307	Wells	119,160	30,526			149,686
9	317	Other Water Source Plant	34,492				34,492
10	311	Pumping Equipment	169,700				169,700
11	320	Water Treatment Plant	0				0
12	330	Reservoirs, Tanks and Sandpipes	349,996				349,996
13	331	Water Mains	717,469	23,808			741,277
14	333	Services and Meter Installations	158,124				158,124
15	334	Meters	52,844	12,230			65,074
16	335	Hydrants	75,036				75,036
17	339	Other Equipment	94,928	4,142			99,070
18	340	Office Furniture and Equipment	21,779				21,779
19	341	Transportation Equipment	76,391				76,391
20		Total depreciable plant	1,881,897	70,706			1,952,603
21		Total water plant in service	1,932,061	70,706			2,002,767

* 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			NONE		
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 - 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					
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			NONE		
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-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	LONG TERM ACCOUNTS RECEIVABLE - CHARLES MARR TRUST	100,000
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	100,000

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	774,621			
2	Add: Credits to reserves during year				
3	(a) Charged to Account No. 403 (Footnote 1)	61,412			
4	(b) Charged to Account No 272	1,238			
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	62,650			
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	837,271			
17					
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE				3.27%
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	8,785	359			9,144
2	307	Wells	56,257	4,476			60,733
3	317	Other Water Source Plant	821	1,380			2,201
4	311	Pumping Equipment	52,502	8,451			60,953
5	320	Water Treatment Plant	0	0			0
6	330	Reservoirs, Tanks and Sandpipes	118,756	6,370			125,126
7	331	Water Mains	321,760	13,275			335,035
8	333	Services and Meter Installations	25,857	3,953			29,810
9	334	Meters	16,342	2,948			19,290
10	335	Hydrants	19,930	1,876			21,806
11	339	Other Equipment	79,153	9,768			88,921
12	340	Office Furniture and Equipment	18,749	2,163			20,912
13	341	Transportation Equipment	55,709	7,631			63,340
14		Total	774,621	62,650			837,271

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

Line No.	Item (a)	Amount (b)
1	PREPAID INSURANCE	1,512
2	STATE INCOME TAX RECEIVABLE	230
3		
4		
5		
6		
7		
8		
9		
10		1,742

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				NONE					
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	10/22/1971	250,000	1	100,000	85,000		68,000
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	AMIE HASKILL	12,000		
5	CHARLES MARR TRUST	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	1,197,531
2	CREDITS	
3	Net income	97,794
4	Prior period adjustments	
5	Other credits (detail)	
6		
7	Total Credits	97,794
8	DEBITS	
9	Net losses	
10	Prior period adjustments	388
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock (Net)	12,999
13	Other debits (detail)	
14		
15	Total Debits	13,387
15	Balance end of year	1,281,938

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	NOT
5	Other credits (detail)	APPLICABLE
6		
7	Total Credits	
8	DEBITS	
9	Net losses	
10	Withdrawals during year	
11	Other debits (detail)	
12		
12	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	2,876	0%	0	0
2					
3					
4					
5					
6	Totals	2,876		0	0

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

Line No.	Description (a)	Balance End of Year (b)
1	PAYROLL TAXES PAYABLE	
2	PUC FEE PAYABLE	6,048
3	SALARY PAYABLE	8,161
4		4,063
5	Total	18,272

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		
8	Present worth basis	NONE	
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		44,660	
2				
3				
4				
5	Total		44,660	

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	24,016	24,016			
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	1,238	1,238			
8	Non-depreciable donated property retired					
9	Other debits*					
10	Total debits	1,238	1,238			
11	Balance end of year	22,778	22,778			

* 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	553,934
OPERATING REVENUE DEDUCTIONS				
2	401	Operating Expenses	B-2	320,006
3	403	Depreciation Expense	A-3	61,412
4	407	SDWBA Loan Amortization Expense	pages 7 & 8	
5	408	Taxes Other Than Income Taxes	B-3	18,085
6	409	State Corporate Income Tax Expense	B-3	13,996
7	410	Federal Corporate Income Tax Expense	B-3	42,825
8		Total operating revenue deductions		456,324
9		Total utility operating income		97,610
OTHER INCOME AND DEDUCTIONS				
10	421	Non-utility Income	B-5	3,890
11	426	Miscellaneous Non-utility Expense	B-5	3,706
12	427	Interest Expense	B-6	0
13		Total other income and deductions		184
14		Net income		97,794

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	510,303	508,313	1,990
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	510,303	508,313	1,990
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	17,110	51,485	(34,375)
15		470.2 Commercial and Multi-residential	9,403	0	9,403
16		470.3 Large Water Users	8,931	0	8,931
17		470.5 Safe Drinking Water Bond Surcharge			
18		470.9 Other Metered Revenue			
19		Sub-total	35,444	51,485	(16,041)
20		Total water service revenues	545,747	559,798	(14,051)
21	480	Other Water Revenue	8,187	8,251	(64)
22		Total operating revenues	553,934	568,049	(14,115)

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			
2	615	Power	30,412	33,095	(2,683)
3	616	Other Volume Related Expenses		0	0
4		Total volume related expenses	30,412	33,095	(2,683)
		NON-VOLUME RELATED EXPENSES			
5	630	Employee Labor	55,186	55,880	(694)
6	640	Materials	5,693	7,290	(1,597)
7	650	Contract Work	28,270	24,874	3,396
8	660	Transportation Expenses	7,646	9,663	(2,017)
9	664	Other Plant Maintenance Expenses	3,208	4,790	(1,582)
10		Total non-volume related expenses	100,003	102,497	(2,494)
11		Total plant operation and maintenance exp.	130,415	135,592	(5,177)
		ADMINISTRATIVE AND GENERAL EXPENSES			
12	670	Office Salaries	30,600	30,600	0
13	671	Management Salaries	68,000	68,000	0
14	674	Employee Pensions and Benefits	30,366	34,224	(3,858)
15	676	Uncollectible Accounts Expense	0	0	0
16	678	Office Services and Rentals	20,400	20,400	0
17	681	Office Supplies and Expenses	4,694	4,924	(230)
18	682	Professional Services	6,745	7,506	(761)
19	684	Insurance	8,161	8,059	102
20	688	Regulatory Commission Expense	9,036	12,341	(3,305)
21	689	General Expenses	11,589	8,560	3,029
22		Total administrative and general expenses	189,591	194,614	(5,023)
23	800	Expenses Capitalized			
24		Net administrative and general expense	189,591	194,614	(5,023)
25		Total operating expenses	320,006	330,206	(10,200)

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	4,833	4,833	
2	State corporate franchise tax	13,996	13,996	
3	State unemployment insurance tax	974	974	
4	Other state and local taxes	68	68	
5	Federal unemployment insurance tax	446	446	
6	Federal insurance contributions act	11,764	11,764	
7	Other federal taxes	0		
8	Federal income taxes	42,825	42,825	
9	Total	74,906	74,906	

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	97,794
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 - Book Purposes	42,825
7	State Income Tax - Book Purposes	13,996
8	Depreciation - Book Purposes	61,412
9	Penalties	3,706
10	Expenses in Books Not in Tax Return	20,778
	LESS:	
	Revenue Recorded in Books Not in Tax Return	(4,265)
	Depreciation - Tax Purposes	(52,720)
	State Income Tax - Tax Purposes	(2,883)
	Expenses in Tax Return Not in Books	(483)
14		
15	Federal tax net income	180,160
16	Computation of tax:	
17		

Note: Tahoe Cedars Water Company reports income taxes under the umbrella of Mid Sierra Water Utility, Inc. and S-Corporation. Income taxes flow through to the shareholders. However, for PUC purposes, income taxes have been calculated using the tax rates for C Corporations.

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		3,706
2	REIMBURSED EXPENSES	3,890	
3			
4			
5	Total	3,890	3,706

SCHEDULE B-6
Account No. 427 - Interest Expense

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

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

Line No.	Acct. No.	Account (a)	Number at End of Year (b)	Salaries Charged to Expense (c)	Salaries Charged to Plant Accounts (d)	Total Salaries and Wages Paid (e)
1	630	Employee Labor	8	55,186	1,800	56,986
2	670	Office salaries	1	30,600		30,600
3	671	Management salaries	1	68,000		68,000
4						
5						
6		Total	10	153,786	1,800	155,586

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.	Charles Marr Trust		100,000	1%	12/21/2020		July 31, 2015	
2.								
3.								
4.								
5.								
6.								
7.	Total		100,000					

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

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: X
(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	ELM STREET WELL	TAHOMA	1	6"	180'	650 GPM	106.08 MG	
7								
8								
9								
10								

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

Purchased Water for Resale	
16	Purchased from
17	Annual Quantities purchased (Unit chosen) ¹
18	
19	

* 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	1	439,000 GALLONS	
12	Concrete			
13	Total	1	439,000 GALLONS	

SCHEDULE D-3
Description of Transmission and Distribution Facilities

A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES									
Capacities in Cubic Feet Per Second or Miner's Inches (state which) _____									
Line No.	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		1,000	2,425		1,050	289			
17	Screw or welded casing									
18	Cement - asbestos									
19	Welded steel						30,248		29,075	1,380
20	Wood									
21	Other (specify) Plastic								1,235	2,600
22	Total		1,000	2,425		1,050	30,537		30,310	3,980

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									4,764
29	Screw or welded casing									
30	Cement - asbestos									
31	Welded steel									60,703
32	Wood									
33	Other (specify)									3,835
34	Total									69,302

**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	1134	1134
1 - in	11	11		
2 - in	12	14		
4 - in	1	1		
- in				
- in				
- in				
Other				
Total	26	28	1134	1134

**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	1134
1 - in	11	
2 - in	14	
4 - in	1	
- in		
- in		
- in		
Other		
Total	28	1134

**SCHEDULE D-6
Meter Testing Data**

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

SCHEDULE D-7

Water delivered to Metered Customers by Months and Years in GALLONS (Unit Chosen):

	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Single-family residential								
Commercial and Multi-residential								
Large water users								
Public authorities								
Irrigation								
Other (specify)								
Total								

	During Current Year						Subtotal	Total Prior Year
	August	September	October	November	December			
Single-family residential								
Commercial and Multi-residential								
Large water users								
Public authorities								
Irrigation								
Other (specify)								
Total							7,732,514	15,827,934

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: _____

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
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			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, 2015, through December 31, 2015.

PRESIDENT
Title (Please Print)


Signature

(530) 525-7555
Telephone Number

3/15/16
Date

INDEX

	<u>PAGE</u>
Advances from associated companies	18
Advances for construction	19
Assets	9
Balance Sheet	9-10
Capital stock	16
Contributions in aid of construction	20
Depreciation and amortization reserves	13-14
Declaration	34
Deferred taxes	19
Dividends appropriations	17
Employees and their compensation	25
Engineering and management fees	26
Excess Capacity and Non-Tariffed Services	8
Facilities Fees Data	33
Income Statement	7, 21
Liabilities	10
Loans to officers, directors, or shareholders	26
Long-term debt	18
Management compensation	23
Meters and services	29
Non-utility property	12
Officers	5
Operating expenses	23
Operating revenues	22
Organization and control	5
Other assets	14
Other income	21
Other paid in capital	16
Payables to associated companies	18
Population served	29
Proprietary capital	17
Purchased water for resale	27
Retained earnings	17
Safe Drinking Water Bond Act Data	31-32
Service connections	29
Sources of supply and water developed	27
Status with Board of Health	30
Stockholders	16
Storage facilities	27
Taxes	24
Transmission and distribution facilities	28
Unamortized debt discount and expense	15
Unamortized premium on debt	15
Utility plant	11
Water delivered to metered customers	29
Water plant in service	11
Water plant held for future use	12