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CLASS B and C  
WATER UTILITIES

U# WTC - 88

2016  
ANNUAL REPORT  
OF

FULTON WATER COMPANY

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

\_\_\_\_\_  
P.O. BOX 1709 CARNELIAN BAY, CA  
(OFFICIAL MAILING ADDRESS)

\_\_\_\_\_  
96140  
ZIP

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE YEAR ENDED DECEMBER 31, 2016

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2017

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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, 2017**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION**  
**WATER DIVISION**  
**ATTN: BRUCE DEBERRY**  
**505 VAN NESS AVENUE, ROOM 3106**  
**SAN FRANCISCO, CALIFORNIA 94102-3298**  
**[bmd@cpuc.ca.gov](mailto:bmd@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, 2016, through December 31, 2016. Fiscal year reports will not be accepted.

## GENERAL INFORMATION

1. Name under which utility is doing business: FULTON WATER COMPANY, INC.

2. Official mailing address: P.O. BOX 1709 CARNELIAN BAY, CA 96140

3. Name and title of person to whom correspondence should be addressed: MARY FOX Telephone: (530) 583-3644

4. Address where accounting records are maintained: 515 NIGHTINGALE ROAD, CARNELIAN BAY, CA 96140

5. Service Area (Refer to district reports if applicable): UNINCORPORATED AREA OF PLACER COUNTY - CEDAR FLAT

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

Name: CRAIG FOX Telephone: (530) 583-3644  
Address: P.O. BOX 1709 CARNELIAN BAY, CA 96140

7. OWNERSHIP. Check and fill in appropriate line:

<input type="checkbox"/>	Individual (name of owner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input checked="" type="checkbox"/>	Corporation (corporate name)	<u>FULTON WATER COMPANY</u>
	Organized under laws of (state)	<u>CALIFORNIA</u> Date: _____

Principal Officers:

Name: <u>CRAIG FOX</u>	Title: <u>PRESIDENT</u>
Name: <u>MARY FOX</u>	Title: <u>VICE-PRESIDENT</u>
Name: <u>MARY FOX</u>	Title: <u>SECRETARY/TREASURER</u>
Name: _____	Title: _____

8. Names of associated companies: NONE

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: <u>NONE</u>	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:  
CRAIG FOX, GRADE D-2: LICENSE No. 16003; GRADE T-3: LICENSE No. 14606  
MARY FOX, GRADE D-1: LICENSE No. 36650

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

## 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.

# BALANCE SHEET AND CAPITALIZATION DATA

Calendar Year 2016

NAME OF UTILITY FULTON WATER COMPANY Telephone: (530) 583-3644

PERSON RESPONSIBLE FOR THIS REPORT MARY FOX

	<u>1/1/2016</u>	<u>12/31/2016</u>	<u>Average</u>
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	0	0	0
2 Land and Land Rights	22,598	22,598	22,598
3 Depreciable Plant	3,477,492	3,650,733	3,564,113
4 Gross Plant in Service	3,500,090	3,673,331	3,586,711
5 Less: Accumulated Depreciation	(1,506,869)	(1,613,596)	(1,560,233)
6 Net Water Plant in Service	1,993,221	2,059,735	2,026,478
7 Water Plant Held for Future Use	76,140	114,043	95,092
8 Construction Work in Progress	0	2,625	1,313
9 Materials and Supplies			
10 Less: Advances for Construction	(65,854)	(61,131)	(63,493)
11 Less: Contribution in Aid of Construction	(14,772)	(14,213)	(14,493)
12 Less: Accumulated Deferred Income and Investment Tax Credits	(246,881)	(278,856)	(262,869)
13 Net Plant Investment	<u>1,741,854</u>	<u>1,822,203</u>	<u>1,782,029</u>
<b>CAPITALIZATION</b>			
14 Common Stock	44,000	44,000	44,000
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	51,665	68,080	59,873
17 Retained Earnings	1,520,953	1,589,564	1,555,259
18 Common Stock and Equity (Lines 14 through 17)	<u>1,616,618</u>	<u>1,701,644</u>	<u>1,659,131</u>
19 Preferred Stock			
20 Long-Term Debt	0	0	0
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	<u>1,616,618</u>	<u>1,701,644</u>	<u>1,659,131</u>

## INCOME STATEMENT AND OTHER DATA

Calendar Year 2016

NAME OF UTILITY FULTON WATER COMPANY Telephone: (530) 583-3644

<b>INCOME STATEMENT</b>	<b>Annual Amount</b>
23 Unmetered Water Revenue	<u>795,658</u>
24 Fire Protection Revenue	<u>6,723</u>
25 Irrigation Revenue	<u>          </u>
26 Metered Water Revenue	<u>          </u>
27 Total Operating Revenue	<u>802,381</u>
28 <u>Operating Expenses</u>	<u>519,351</u>
29 Depreciation Expense (Composite Rate: <u>          3.29%          </u> )	<u>116,698</u>
30 Amortization and Property Losses	<u>          </u>
31 Property Taxes	<u>16,514</u>
32 Taxes Other Than Income Taxes	<u>19,914</u>
33 Total Operating Revenue Deduction Before Taxes	<u>672,477</u>
34 California Corp. Franchise Tax	<u>10,502</u>
35 Federal Corporate Income Tax	<u>25,485</u>
36 Total Operating Revenue Deduction After Taxes	<u>708,464</u>
37 Net Operating Income (Loss) - California Water Operations	<u>93,917</u>
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	<u>(8,780)</u>
39 Income Available for Fixed Charges	<u>85,137</u>
40 Interest Expense	<u>111</u>
41 Net Income (Loss) Before Dividends	<u>85,026</u>
42 Preferred Stock Dividends	<u>0</u>
43 Net Income (Loss) Available for Common Stock	<u>85,026</u>
 <b>OTHER DATA</b>	
44 Refunds of Advances for Construction	<u>0</u>
45 Total Payroll Charged to Operating Expenses	<u>223,936</u>
46 Purchased Water	<u>          </u>
47 Power	<u>61,079</u>

<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		<u>0</u>	<u>0</u>	<u>0</u>
49 Flat Rate Service Connections		<u>919</u>	<u>921</u>	<u>920</u>
50 Total Active Service Connections		<u>919</u>	<u>921</u>	<u>920</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 2016:

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

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

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
1		<b>UTILITY PLANT</b>			
2	101	Water Plant in Service (Excluding SDWBA/SRF & Prop 50)	A-1 & A-1a	3,673,331	3,500,090
3	101.1	Water Plant in Service - SDWBA/SRF	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	114,043	76,140
6	104	Water Plant Purchased or Sold	A-1		
7	105	Construction Work in Progress - Water Plant	A-1	2,625	0
8	105.1	Construction Work in Progress - SDWBA/SRF	A-1		
9	105.2	Construction Work in Progress - Prop 50	A-1		
10		Total Utility Plant		3,789,999	3,576,230
11	108	Accumulated Depreciation of Water Plant	A-3	(1,613,596)	(1,506,869)
12	108.1	Accumulated Amortization of SDWBA/SRF 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		(1,613,596)	(1,506,869)
16		Net utility plant		2,176,403	2,069,361
17					
18		<b>INVESTMENTS</b>			
19	121	Non-utility Property and Other Assets			
20	122	Accumulated Depreciation of Non-utility Property	A-3	15,635	0
21		Net non-utility property			
22	123	Investments in Associated Companies			
23	124	Other Investments			3,482
24		Total Investments		15,635	3,482
25					
26		<b>CURRENT AND ACCRUED ASSETS</b>			
27	131	Cash		17,566	23,996
28	131.3	Cash - Miscellaneous Special Deposits - Prop 50			
29	132	Special Accounts			
30	141	Accounts Receivable - Customers		0	137,873
31	142	Receivables from Associated Companies			
32	143	Accumulated Provision for Uncollectible Accounts			
33	151	Materials and Supplies			
34	174	Other Current Assets		27,783	31,655
35		Total current and accrued assets		45,349	193,524
36					
37	180	Deferred Charges	A-5	0	110
38					
39		<b>Total assets and deferred charges</b>		<b>2,237,387</b>	<b>2,266,477</b>

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

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
40		<b>CORPORATE CAPITAL AND SURPLUS</b>			
41	201	Common Stock	A-6	44,000	44,000
42	204	Preferred Stock	A-6		
43	211	Other Paid-in Capital	A-8	68,080	51,665
44	215	Retained Earnings	A-9	1,589,564	1,520,953
45		Total corporate capital and retained earnings		1,701,644	1,616,618
46					
47		<b>PROPRIETARY CAPITAL</b>			
48	218	Proprietary Capital	A-10		
49	218.1	Proprietary Drawings			
50		Total proprietary capital			
51					
52		<b>LONG TERM DEBT</b>			
53	224	Long-term Debt	A-11		
54	225	Advances from Associated Companies	A-12		
55					
56		<b>CURRENT AND ACCRUED LIABILITIES</b>			
57	231	Accounts Payable		18,124	6,000
58	232	Short-term Notes Payable			
59	233	Customer Deposits			
60	235	Payables to Associated Companies	A-13		
61	236	Accrued Taxes		11,003	45,775
62	237	Accrued Interest			
63	241	Other Current Liabilities	A-14	152,416	270,577
64		Total current and accrued liabilities		181,543	322,352
65					
66		<b>DEFERRED CREDITS</b>			
67	252	Advances for Construction	A-15	61,131	65,854
68	253	Other Credits			
69	255	Accumulated Deferred Investment Tax Credits	A-16		
70	282	Accumulated Deferred Income taxes - ACRS Depreciation	A-16	278,856	246,881
71	283	Accumulated Deferred Income taxes - Other	A-16		
72		Total deferred credits		339,987	312,735
73					
74		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
75	266.0	Contributions - Publicly Grant-Funded Plant - Prop 50			
76	266.1	Accumulated Amortization of Contributions - Prop 50			
77		Net Contributions - Public Grant-Funded Plant - Prop 50			
78	271	Contributions in Aid of Construction	A-17	16,962	16,962
79	272	Accumulated Amortization of Contributions		(2,749)	(2,190)
80		Net Contributions in Aid of Construction		14,213	14,772
81		<b>Total liabilities and other credits</b>		2,237,387	2,266,477

**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/SRF and Prop 50)	3,500,090	192,838	(10,830)	(8,767)	3,673,331
2	101.1	Water Plant In Service - SDWBA/SRF					
3	101.2	Water Plant In Service - Prop 50					
4	103	Water plant held for future use	76,140	29,136		8,767	114,043
5	104	Water plant purchased or sold					
6	105	Construction Work in Progress - Water Plant	0	2,625			2,625
7	105.1	Construction Work in Progress - SDWBA/SRF					
8	105.2	Construction Work in Progress - Prop 50					
9	114	Water Plant Acquisition Adjustments					
10		<b>Total utility plant</b>	<b>3,576,230</b>	<b>224,599</b>			<b>3,789,999</b>

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

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

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible Plant	0				0
3	303	Land	22,598				22,598
4		Total non-depreciable plant	22,598				22,598
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures	267,468	2,192			269,660
8	307	Wells	293,315				293,315
9	317	Other Water Source Plant	1,301				1,301
10	311	Pumping Equipment	304,415				304,415
11	320	Water Treatment Plant	189,182	4,393			193,575
12	330	Reservoirs, Tanks and Sandpipes	625,910				625,910
13	331	Water Mains	1,489,928	146,638			1,636,566
14	333	Services and Meter Installations	63,434				63,434
15	334	Meters	8,767			(8,767)	0
16	335	Hydrants	52,509	11,043			63,552
17	339	Other Equipment	4,000				4,000
18	340	Office Furniture and Equipment	8,871				8,871
19	341	Transportation Equipment	168,392	28,572	(10,830)		186,134
20		Total depreciable plant	3,477,492		(10,830)		3,650,733
21		<b>Total water plant in service</b>	<b>3,500,090</b>	<b>192,838</b>	<b>(10,830)</b>	<b>(8,767)</b>	<b>3,673,331</b>

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

Credit of \$8,767 for meters is just a transfer from meters to water plant for future use. This should have been recorded as water plant for future use in previous years. The company records all meter sets as water plant for future use.

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

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible Plant					
3	303	Land					
4		Total non-depreciable plant					
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures					
8	307	Wells					
9	317	Other Water Source Plant			NONE		
10	311	Pumping Equipment					
11	320	Water Treatment Plant					
12	330	Reservoirs, Tanks and Sandpipes					
13	331	Water Mains					
14	333	Services and Meter Installations					
15	334	Meters					
16	335	Hydrants					
17	339	Other Equipment					
18	340	Office Furniture and Equipment					
19	341	Transportation Equipment					
20		Total depreciable plant					
21		<b>Total water plant in service</b>					

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

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

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible Plant					
3	303	Land					
4		Total non-depreciable plant					
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures					
8	307	Wells					
9	317	Other Water Source Plant					
10	311	Pumping Equipment					
11	320	Water Treatment Plant					
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		<b>Total water plant in service</b>					

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

**SCHEDULE A-1d**  
**Account No. 103 - Water Plant Held for Future Use**

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property will be placed in Service (c)	Balance End of Year (d)
1	METER SETS	VARIOUS		114,043
2				
3				
4				
5				
6				
7				
8				
9				
10	Total			114,043

**SCHEDULE A-2**  
**Account No. 121 - Non-utility Property and Other Assets**

Line No.	Name and Description of Property (a)	Book Value End of Year (b)
1		
2		
3		
4		
5	NONE	
6		
7		
8		
9		
10	Total	

**SCHEDULE A-3**  
**Account Nos. 108 and 122 - Depreciation and Amortization Reserves**

Line No.	Item (a)	Account 108	Account 108.1	Account 108.2	Account 122
		Water Plant Excluding SDWBA/SRF & Prop 50 (b)	SDWBA/SRF Loans (c)	Prop 50 (d)	Non-utility Property (e)
1	Balance in reserves at beginning of year	1,506,869			
2	Add: Credits to reserves during year				
3	(a) Charged to Account No. 403 (Footnote 1)	116,698			
4	(b) Charged to Account No 272	559			
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)	300			
10	Total Credits	117,557			
11	Deduct: Debits to reserves during year				
12	(a) Book cost of property retired	(10,830)			
13	(b) Cost of removal				
14	(c) All other debits (Footnote 3)				
15	Total debits	(10,830)			
16	Balance in reserve at end of year	1,613,596			
17					
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE				3.29%
19					
20	(2) EXPLANATION OF ALL OTHER CREDITS:				
21	Sale of F-250 Truck				
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	[ ]			
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	[ X ]			

**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	135,098	8,943			144,041
2	307	Wells	130,081	7,333			137,414
3	317	Other Water Source Plant	364	52			416
4	311	Pumping Equipment	217,061	15,129			232,190
5	320	Water Treatment Plant	178,050	9,569			187,619
6	330	Reservoirs, Tanks and Sandpipes	180,160	15,648			195,808
7	331	Water Mains	495,359	31,265			526,624
8	333	Services and Meter Installations	54,202	1,897			56,099
9	334	Meters	4,068	0			4,068
10	335	Hydrants	24,836	1,451			26,287
11	339	Other Equipment	600	400			1,000
12	340	Office Furniture and Equipment	7,440	754			8,194
13	341	Transportation Equipment	79,550	24,816	(10,830)	300	93,836
14		Total	1,506,869	117,257			1,613,596

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

Line No.	Item (a)	Amount (b)
1	PREPAID EXPENSES	
2	ACCOUNTS RECEIVABLE - OTHER	20,184
3	PREPAID INCOME TAXES	588
4		7,011
5		
6		
7		
8		
9		
10		27,783



**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					NONE				
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	1961	4,400	10	4,400	44,000		
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	MARY FOX	3,740		
2	CRAIG FOX	660		
3				
4				
5				
6				
7				
8				
9				
10	Total number of shares		4,400	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	SHAREHOLDER ADVANCES FROM PRIOR YEARS	
2		68,080
3		
4		
5		
6		
7		
8	Total	68,080

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	1,520,953
2	CREDITS	
3	Net income	85,026
4	Prior period adjustments	
5	Other credits (detail)	
6		
7	Total Credits	85,026
8	DEBITS	
9	Net losses	0
10	Prior period adjustments	(16,415)
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14		
15	Total Debits	(16,415)
15	Balance end of year	1,589,564

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	CREDITS	
3	Net income	NOT
4	Additional investments during year	APPLICABLE
5	Other credits (detail)	
6		
7	Total Credits	
7	DEBITS	
8	Net losses	
9	Withdrawals during year	
10	Other debits (detail)	
11		
12	Total Debits	
12	Balance end of year	