

Received _____

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CLASS B and C
WATER UTILITIES

U# WTC - 94

2016
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, 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**

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: 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-SIEERA 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

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

PERSON RESPONSIBLE FOR THIS REPORT ROBERT MARR

	<u>1/1/2016</u>	<u>12/31/2016</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	1,952,603	2,015,406	1,984,005
4 Gross Plant in Service	2,002,767	2,065,570	2,034,169
5 Less: Accumulated Depreciation	(837,271)	(901,443)	(869,357)
6 Net Water Plant in Service	1,165,496	1,164,127	1,164,812
7 Water Plant Held for Future Use			
8 Construction Work in Progress	48,000	0	24,000
9 Materials and Supplies			
10 Less: Advances for Construction			
11 Less: Contribution in Aid of Construction	(22,778)	(21,553)	(22,166)
12 Less: Accumulated Deferred Income and Investment Tax Credits	(44,660)	(43,450)	(44,055)
13 Net Plant Investment	1,146,058	1,099,124	1,122,591
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	1,281,938	1,301,108	1,291,523
18 Common Stock and Equity (Lines 14 through 17)	1,391,287	1,410,457	2,801,744
19 Preferred Stock			
20 Long-Term Debt			
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	1,391,287	1,410,457	2,801,744

INCOME STATEMENT AND OTHER DATA

Calendar Year 2016

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

INCOME STATEMENT

	<u>Annual Amount</u>
23 Unmetered Water Revenue	503,133
24 Fire Protection Revenue	
25 Irrigation Revenue	
26 Metered Water Revenue	57,446
27 Total Operating Revenue	560,579
28 <u>Operating Expenses</u>	385,879
29 Depreciation Expense (Composite Rate: _____)	62,947
30 Amortization and Property Losses	
31 Property Taxes	10,053
32 Taxes Other Than Income Taxes	14,249
33 Total Operating Revenue Deduction Before Taxes	473,128
34 California Corp. Franchise Tax	7,731
35 Federal Corporate Income Tax	18,725
36 Total Operating Revenue Deduction After Taxes	499,584
37 Net Operating Income (Loss) - California Water Operations	60,995
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	(666)
39 Income Available for Fixed Charges	60,329
40 Interest Expense	0
41 Net Income (Loss) Before Dividends	60,329
42 Preferred Stock Dividends	0
43 Net Income (Loss) Available for Common Stock	60,329

OTHER DATA

44 Refunds of Advances for Construction	<u>166,601</u>
45 Total Payroll Charged to Operating Expenses	
46 Purchased Water	
47 Power	<u>29,811</u>

		Jan. 1	Dec. 31	Annual Average
<u>Active Service Connections</u> (Exc. Fire Protect.) _____				
48 Metered Service Connections		28	28	28
49 Flat Rate Service Connections		1,134	1,139	1,137
50 Total Active Service Connections		1,162	1,167	1,165

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 (by account)	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		UTILITY PLANT			
2	101	Water Plant in Service (Excluding SDWBA/SRF & Prop 50)	A-1 & A-1a	2,065,570	2,002,767
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		
6	104	Water Plant Purchased or Sold	A-1		
7	105	Construction Work in Progress - Water Plant	A-1	0	48,000
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		2,065,570	2,050,767
11	108	Accumulated Depreciation of Water Plant	A-3	(901,443)	(837,271)
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		(901,443)	(837,271)
16		Net utility plant		1,164,127	1,213,496
17					
18		INVESTMENTS			
19	121	Non-utility Property and Other Assets		100,000	100,000
20	122	Accumulated Depreciation of Non-utility Property	A-3		
21		Net non-utility property		100,000	100,000
22	123	Investments in Associated Companies			
23	124	Other Investments			
24		Total Investments			
25					
26		CURRENT AND ACCRUED ASSETS			
27	131	Cash		91,016	153,958
28	131.3	Cash - Miscellaneous Special Deposits - Prop 50			
29	132	Special Accounts			
30	141	Accounts Receivable - Customers		9,009	13,202
31	142	Receivables from Associated Companies			
32	143	Accumulated Provision for Uncollectible Accounts			
33	151	Materials and Supplies			
34	174	Other Current Assets		13,856	1,742
35		Total current and accrued assets		113,881	168,902
36					
37	180	Deferred Charges	A-5	126,784	
38					
39		Total assets and deferred charges		1,504,792	1,482,398

**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	1,301,108	1,281,938
45		Total corporate capital and retained earnings		1,410,457	1,391,287
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		1,600	2,525
58	232	Short-term Notes Payable			
59	233	Customer Deposits			
60	235	Payables to Associated Companies	A-13	19,279	2,876
61	236	Accrued Taxes		6,593	
62	237	Accrued Interest			
63	241	Other Current Liabilities	A-14	1,860	18,272
64		Total current and accrued liabilities		29,332	23,673
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	43,450	44,660
71	283	Accumulated Deferred Income taxes - Other	A-16		
72		Total deferred credits		43,450	44,660
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		(16,322)	(15,097)
80		Net Contributions in Aid of Construction		21,553	22,778
81		Total liabilities and other credits		1,504,792	1,482,398

**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)	2,002,767	62,803			2,065,570
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					
5	104	Water plant purchased or sold					
6	105	Construction Work in Progress - Water Plant	48,000		(48,000)		0
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		Total utility plant	2,050,767				2,065,570

* 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		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	149,686				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	741,277	1,233			742,510
14	333	Services and Meter Installations	158,124				158,124
15	334	Meters	65,074	3,532			68,606
16	335	Hydrants	75,036	38,119			113,155
17	339	Other Equipment	99,070	19,919			118,989
18	340	Office Furniture and Equipment	21,779				21,779
19	341	Transportation Equipment	76,391				76,391
20		Total depreciable plant	1,952,603	62,803			2,015,406
21		Total water plant in service	2,002,767	62,803			2,065,570

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

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		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			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		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			NONE		
12	330	Reservoirs, Tanks and Sandpipes					
13	331	Water Mains					
14	333	Services and Meter Installations					
15	334	Meters					
16	335	Hydrants					
17	339	Other Equipment					
18	340	Office Furniture and Equipment					
19	341	Transportation Equipment					
20		Total depreciable plant					
21		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				
5	NONE			
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/SRF & Prop 50 (b)	SDWBA/SRF Loans (c)	Prop 50 (d)	Non-utility Property (e)
1	Balance in reserves at beginning of year	837,271			
2	Add: Credits to reserves during year				
3	(a) Charged to Account No. 403 (Footnote 1)	62,947			
4	(b) Charged to Account No 272	1,225			
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	64,172			
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	901,443			
17					
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE				3.23%
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	9,144	359			9,503
2	307	Wells	60,733	4,985			65,718
3	317	Other Water Source Plant	2,201	1,380			3,581
4	311	Pumping Equipment	60,953	8,451			69,404
5	320	Water Treatment Plant	0				0
6	330	Reservoirs, Tanks and Sandpipes	125,126	6,370			131,496
7	331	Water Mains	335,035	13,503			348,538
8	333	Services and Meter Installations	29,810	3,953			33,763
9	334	Meters	19,290	3,342			22,632
10	335	Hydrants	21,806	2,352			24,158
11	339	Other Equipment	88,921	10,979			99,900
12	340	Office Furniture and Equipment	20,912	867			21,779
13	341	Transportation Equipment	63,340	7,631			70,971
14		Total	837,271	64,172			901,443

SCHEDULE A-4

Account No. 174 - Other Current Assets

Line No.	Item (a)	Amount (b)
1	PREPAID INSURANCE	2,268
2	PREPAID PROPERTY TAXES	10,053
3	STATE INCOME TAX RECEIVABLE	1,535
4		
5		
6		
7		
8		
9		
10		13,856

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				NONE					
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		68,025
2								
3								
4								
5								
6								
7								
8							Total	68,025

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	MARCIE DUBREVILLE	25,000		
2	ROBERT E. MARR	25,000		
3	AMIE HASKILL	25,000		
4	CHARLES MARR TRUST	25,000		
5				
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	1,281,938
2	CREDITS	
3	Net income	60,329
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	60,329
7		
8	DEBITS	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	(41,159)
13	Other debits (detail)	
14	Total Debits	(41,159)
15	Balance end of year	1,301,108

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	Total Credits	
7	DEBITS	
8	Net losses	
9	Withdrawals during year	
10	Other debits (detail)	
11	Total Debits	
12	Balance end of year	