

Received _____
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CLASS B and C
WATER UTILITIES

U# _____



2021
ANNUAL REPORT
OF

Graeagle Water Company, Inc.

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

PO Box 310 Graeagle, CA
(OFFICIAL MAILING ADDRESS)

96103
ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2021

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2022

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GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN APRIL 30, 2022**, with:

CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3200
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 Declaration on Page 39 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
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. Complete the supplemental schedules **FIRST**. The balances in these schedules will then auto-fill the appropriate boxes in the balance sheet/income statement. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the statements by filling in the uncolored boxes where appropriate.
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, 2021 through December 31, 2021. Fiscal year reports will not be accepted.

GENERAL INFORMATION

1. Name under which utility is doing business: Graeagle Water Company, Inc.

2. Official mailing address:
PO Box 310 Graeagle, CA 96103

3. Name and title of person to whom correspondence should be addressed:
Daniel E. West, President Telephone: (530) 836-2612

4. Address where accounting records are maintained:
Johnston, Gremaux & Rossi, LLP 333 Civic Drive, Pleasant Hill, CA 94523

5. Service Area (Refer to district reports if applicable): Graeagle & Vacinity - Graeagle, Plumas County

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
Name: Barry P. Buchholtz Telephone: (530) 836-2612
Address: PO Box 310 Graeagle, CA 96103

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) Graeagle Water Company, Inc.
 Organized under laws of (state) California Date: 7/1/1988

Principal Officers:
 Name: Daniel E. West Title: President
 Name: James E. West Title: Vice President
 Name: Harvey West, III Title: Vice President
 Name: Katie Schmid Title: Sec/Treas

8. Names of associated companies: Graeagle Land & Water Company, 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: None 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:
Daniel E West Grade T2 & D1, License #2584 & #19367
Barry P Buchholtz Grade T3 & D3, License #3769 & #12820
Harvey West, III Grade T3, License #36989

12. This annual report was prepared by:
 Name of firm or consultant: Graeagle Water Company, Inc
 Address of firm or consultant: _____
 Phone Number of firm or consultant: ()

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. The CPUC annual report Excel template incorporates links so that the selected data in the Balance Sheet, Income Statement and supporting schedules automatically flow to the financial data sheets.
2. If needed, the Excel data worksheets can be made unprotected (no password is needed) if the utility wants to make modifications and/or add additional data.

UTILITY PLANT AND CAPITALIZATION DATA

Calendar Year 2021

Name of Utility: Graeagle Water Company Inc. Telephone: 530-836-2523

Person Responsible for this Report: Katie Schmid

	<u>1/1/2021</u>	<u>12/31/2021</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Utility Plant	\$ 2,772,320	\$ 2,956,496	\$ 2,864,408
2 Accumulated Depreciation/Amortization	(1,451,387)	(1,529,948)	(1,490,667)
3 Net Utility Plant	1,320,933	1,426,548	1,373,740
4 Advances for Construction	-	-	-
5 Contributions in Aid of Construction	149,024	149,024	149,024
6 Accumulated Deferred Taxes	-	-	-
7			
8			
9			
10 CAPITALIZATION			
11 Common Stock	168,730	168,730	168,730
12 Preferred Stock	-	-	-
13 Retained Earnings	-	-	-
14 Total Corporate Capital and Retained Earnings	1,409,415	1,479,921	1,444,668
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	-	-	-

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2021

Name of Utility: Graeagle Water Company

Telephone: (530) 836-2523

INCOME/EXPENSES DATA

	Annual Amount
1 Operating Revenues	\$ 655,906
2 Operating Expenses	434,305
3 Depreciation	75,604
4 SDWBA Loan Amortization Expense	-
5 Taxes	35,634
6 Utility Operating Income	110,363
7 Non-Utility Income	136
8 Interest Expense	-
9 Net Income	110,499

10

OPERATING EXPENSES DATA

12 Purchased Water	-
13 Power	12,349
14 Other Volume Related Expenses	6,760
15 Non-Volume Related Expenses	167,647
16 Administrative and General Expenses	247,549

17

OTHER DATA

19

20 Active Service Connections (Exc. Fire Protect.) _____

21

22 Metered Service Connections

23 Flat Rate Service Connections

24 Total Active Service Connections

	Jan. 1	Dec. 31	Annual Average
22 Metered Service Connections	735	743	739
23 Flat Rate Service Connections	288	288	288
24 Total Active Service Connections	1,023	1,031	1,027

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 2021:

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
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											

**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, Grant Funds)	A-1, A-1a	2,956,496	2,772,320
3	101.1	Water Plant in Service - SDWBA/SRF	A-1, A-1b	-	-
4	101.2	Water Plant in Service - Grant Funds	A-1, A-1c	-	-
5	101.3	Water Plant in Service - Other	A-1	-	-
6	103	Water Plant Held for Future Use	A-1, A-1d	-	-
7	104	Water Plant Purchased or Sold	A-1	-	-
8	105	Construction Work in Progress - Water Plant	A-1	-	-
9	105.1	Construction Work in Progress - SDWBA/SRF	A-1	-	-
10	105.2	Construction Work in Progress - Grant Funds	A-1	-	-
11	105.3	Construction Work in Progress - Other	A-1	-	-
12	114	Water Plant Acquisition Adjustments	A-1	-	-
13		Total Utility Plant		\$ 2,956,496	\$ 2,772,320
14	108	Accumulated Depreciation of Water Plant	A-3	(1,529,948)	(1,451,387)
15	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	-	-
16	108.2	Accumulated Depreciation of Water Plant - Grant Funds	A-3	-	-
17	108.3	Accumulated Depreciation of Water Plant - Other	A-3	-	-
18		Total Accumulated Depreciation/Amortization		\$ (1,529,948)	\$ (1,451,387)
19		Net Utility Plant		\$ 1,426,548	\$ 1,320,933
20					
21		INVESTMENTS			
22	121	Non-utility Property and Other Assets	A-2	-	-
23	122	Accumulated Depreciation of Non-Water Utility Property	A-3	-	-
24		Net non-utility property		\$ -	\$ -
25	123	Investments in Affiliated Companies	A-4	-	-
26	124	Other Investments	A-5	-	-
27		Total Investments		\$ -	\$ -
28					
29		CURRENT AND ACCRUED ASSETS			
30	131	Cash	A-6	129,220	210,816
31	132	Cash - Special Deposits	A-7	-	-
32	141	Accounts Receivable - Customers	A-8	68,453	63,841
33	142	Receivables from Affiliated Companies	A-9	-	-
34	143	Accumulated Provision for Uncollectible Accounts	A-10	-	-
35	151	Materials and Supplies	A-11	-	-
36	174	Other Current Assets	A-12	1,543	1,476
37		Total current and accrued assets		\$ 199,215	\$ 276,133
38					
39	180	Deferred Charges	A-13	-	-
40	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41					
42		Total Assets and Other Debits		\$ 1,625,763	\$ 1,597,066

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)
1		CORPORATE CAPITAL AND RETAINED EARNINGS			
2	201	Common Stock	A-15	168,730	168,730
3	204	Preferred Stock	A-16	-	-
4	206	Subchapter S Corporation Accumulated Adjustments Account	A-18	1,193,703	1,123,197
5	211	Other Paid-in Capital	A-19	117,488	117,488
6	215	Retained Earnings	A-20	-	-
7		Total corporate capital and retained earnings		\$ 1,479,921	\$ 1,409,415
8					
9		PROPRIETARY CAPITAL			
10	218	Proprietary Capital	A-21	-	-
11					
12		LONG TERM DEBT			
13	224	Long-term Debt	A-22	-	-
14					
15		CURRENT AND ACCRUED LIABILITIES			
16	230	Payables to Affiliated Companies	A-23	42,464	86,550
17	231	Accounts Payable	A-24	27,939	22,706
18	232	Short-term Notes Payable	A-25	-	-
19	233	Customer Deposits	A-26	-	-
20	236	Taxes Accrued	A-27	-	-
21	237	Interest Accrued	A-28	-	-
22	241	Other Current Liabilities	A-29	-	-
23		Total current and accrued liabilities		\$ 70,403	\$ 109,256
24					
25		DEFERRED CREDITS			
26	252	Advances for Construction	A-30	-	-
27	253	Other Credits	A-31	-	-
28	255	Accumulated Deferred Investment Tax - Credits	A-32	-	-
29	282	Accumulated Deferred Income Taxes - Accel. Tax Depreciation	A-33	-	-
30	283	Accumulated Deferred Income Tax Liabilities	A-34	-	-
31		Total deferred credits		\$ -	\$ -
32					
33		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	265	Contributions in Aid of Construction	A-35	149,024	149,024
35	272	Accumulated Amortization of Contributions	A-36	(73,586)	(70,629)
36		Net Contributions in Aid of Construction		\$ 75,438	\$ 78,395
37		Total Liabilities and Other Credits		\$ 1,625,763	\$ 1,597,066

**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 (Excl. SDWBA/SRF, Grant Funds) (Sch A-1a)	2,772,320	184,176	-	-	\$ 2,956,496
2	101.1	Water Plant In Service - SDWBA/SRF (Sch A-1b)	-	-	-	-	\$ -
3	101.2	Water Plant In Service - Grant Funds (Sch A-1c)	-	-	-	-	\$ -
4	101.3	Water Plant In Service - Other					\$ -
5	103	Water Plant Held for Future Use (Sch A-1d)					\$ -
6	104	Water Plant Purchased or Sold					\$ -
7	105	Construction Work in Progress - Water Plant					\$ -
8	105.1	Construction Work in Progress - SDWBA/SRF					\$ -
9	105.2	Construction Work in Progress - Grant Funds					\$ -
10	105.3	Construction Work in Progress - Other					\$ -
11	114	Water Plant Acquisition Adjustments					\$ -
12		Total utility plant	\$ 2,772,320	\$ 184,176	\$ -	\$ -	\$ 2,956,496

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

**SCHEDULE A-1a
Account 101 - Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)**

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	1,479				\$ 1,479
3	303	Land	13,558				\$ 13,558
4		Total non-depreciable plant	\$ 15,037	\$ -	\$ -	\$ -	\$ 15,037
5							
6		DEPRECIABLE PLANT					
7	304	Structures	35,527				\$ 35,527
8	307	Wells	97,929	790			\$ 98,719
9	311	Pumping Equipment	146,784				\$ 146,784
10	317	Other Water Source Plant	38,184				\$ 38,184
11	320	Water Treatment Plant	329,751	609			\$ 330,360
12	330	Reservoirs, Tanks and Standpipes	399,266				\$ 399,266
13	331	Water Mains	665,661	175,198			\$ 840,858
14	333	Services and Meter Installations	519,956	2,710			\$ 522,666
15	334	Meters	321,761	1,710			\$ 323,471
16	335	Hydrants	125,185				\$ 125,185
17	339	Other Equipment	49,892	548			\$ 50,439
18	340	Office Furniture and Equipment	27,388	2,612			\$ 29,999
19	341	Transportation Equipment					\$ -
20		Total depreciable plant	\$ 2,757,283	\$ 184,176	\$ -	\$ -	\$ 2,941,459
21		Total water plant in service	\$ 2,772,320	\$ 184,176	\$ -	\$ -	\$ 2,956,496

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

SCHEDULE A-1b
Account 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	311	Pumping Equipment					\$ -
10	317	Other Water Source Plant					\$ -
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 101.2 - Water Plant in Service - Grant Funds

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	311	Pumping Equipment					\$ -
10	317	Other Water Source Plant					\$ -
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-1d
Account 103 - Water Plant Held for Future Use

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

SCHEDULE A-2
Account 121 - Non-Utility Property and Other Assets

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-3
Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 108	Account 108.1	Account 108.2	Account 108.3	Account 122
		Accumulated Depreciation of Water Plant (b)	Accumulated Amortization of SDWBA/SRF (c)	Accumulated Depreciation of Water Plant - Grant Funds (d)	Accumulated Depreciation of Water Plant - Other (e)	Accumulated Depreciation of Non-Water Utility Property (f)
1	Balance in reserves at beginning of year	1,451,387				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	2,957				
4	(b) Charged to Account 403	75,604				
5	(c) Charged to Account 407					
6	(d) Charged to Account 426					
7	(e) Charged to clearing accounts.					
8	(f) Salvage recovered					
9	(g) All other credits					
10	Total Credits	\$ 78,561	\$ -	\$ -	\$ -	\$ -
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired					
13	(b) Cost of removal					
14	(c) All other debits					
15	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 1,529,948	\$ -	\$ -	\$ -	\$ -
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %					2.65%
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 108 - Analysis of Entries in Depreciation Reserve

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					\$ -
2	307	Wells					\$ -
3	311	Pumping Equipment					\$ -
4	317	Other Water Source Plant					\$ -
5	320	Water Treatment Plant					\$ -
6	330	Reservoirs, Tanks and Standpipes					\$ -
7	331	Water Mains					\$ -
8	333	Services and Meter Installations					\$ -
9	334	Meters					\$ -
10	335	Hydrants					\$ -
11	339	Other Equipment					\$ -
12	340	Office Furniture and Equipment					\$ -
13	341	Transportation Equipment					\$ -
14		Total	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-4
Account 123 - Investments in Affiliated Companies

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-5
Account 124 - Other Investments

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-6
Account 131 - Cash

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	131.1 Cash on Hand		
2	131.2 Cash in Bank	210,816	129,220
3			
4			
5	Total	\$ 210,816	\$ 129,220

SCHEDULE A-7
Account 132 - Cash - Special Deposits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	SDWBA/SRF	-	-
2	Facilities Fees	-	-
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-8
Account 141 - Accounts Receivable - Customers

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Accounts Receivable	63,841	68,453
2			
3			
4			
5	Total	\$ 63,841	\$ 68,453

SCHEDULE A-9
Account 142 - Receivables from Affiliated Companies

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-10
Account 143 - Accumulated Provision for Uncollectible Accounts

Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	
2	Add: Charges to Account 676 - Uncollectible Accounts Expense	
3	Collections on accounts previously written off as uncollectible	
	Other credits	
	Total Credits	\$ -
4	Less: Write-offs of accounts determined to be uncollectible	
5	Other debits	
	Total Debits	\$ -
6	Balance end of year	\$ -

SCHEDULE A-11			
Account 151 - Materials and Supplies			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-12			
Account 174 - Other Current Assets			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Prepaid Insurance	1,476	1,543
2			
3			
4			
5	Total	\$ 1,476	\$ 1,543

SCHEDULE A-13			
Account 180 - Deferred Charges			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-14			
Account 181 - Accumulated Deferred Income Tax Assets			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-15
Account 201 - Common Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common	100,000	5.00	33,746	168,730	\$ 168,730		\$ -
2						\$ -		\$ -
3						\$ -		\$ -
4						\$ -		\$ -
5						\$ -		\$ -
6				Total	\$ 168,730	\$ 168,730		\$ -

¹ After deduction for amount of reacquired stock held by or for the respondent.

SCHEDULE A-16
Account 204 - Preferred Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1						\$ -		\$ -
2						\$ -		\$ -
3						\$ -		\$ -
4						\$ -		\$ -
5						\$ -		\$ -
6				Total	\$ -	\$ -		\$ -

¹ After deduction for amount of reacquired stock held by or for the respondent.

SCHEDULE A-17
Record of Stockholders at End of Year

Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	Daniel E. West	9,373		
2	Harvey West III	3,750		
3	Darren C West	3,750		
4	James E. West	2,812		
5	Nancy E. Herd	2,812		
6	Janet A. Gillett	2,812		
7	Robert A. West	2,812		
8	Cathy E. West	2,812		
9	Marion L. West	469		
10	Marion L. West, Trustee of the David O. West Trust	469		
11	Joanne M. West	469		
12	David O. West II	469		
13	Craig C. West	469		
14	Ryan H. West	469		
	Total number of shares	33,746	Total number of shares	-

SCHEDULE A-18		
Account 206 - Subchapter S Corporation Accumulated Adjustments Account		
Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	1,123,197
2	Credit:	
3	Net Income	110,499
4	Accounting Adjustments	
5	Total Credits	\$ 110,499
6	Debit:	
7	Net Loss	
8	Accounting Adjustments	7
9	Dividends	(40,000)
10	Total Debits	\$ (39,993)
11	Balance end of year	\$ 1,193,703

SCHEDULE A-19			
Account 211 - Other Paid in Capital (Corporations only)			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Difference between value of Corporation Stock (tax basis) and total CPUC Proprietary capital at time of transfer	117,488	117,488
2			
3			
4			
5	Total	\$ 117,488	\$ 117,488

SCHEDULE A-20		
Account 215 - Retained Earnings (Corporations Only)		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	Add: Credits	
3	Net income	-
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$ -
7		
8	Less: Debits	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total Debits	-
15	Balance end of year	\$ -

SCHEDULE A-21
Account 218 - Proprietary Capital
(Sole Proprietor or Partnership)

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	Add: Credits	
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total Credits	\$ -
7	Less: Debits	
8	Net losses	
9	218.1 Proprietary Drawings	
10	Other debits (detail):	
11		
12		
13	Total Debits	\$ -
14	Balance end of year	\$ -

SCHEDULE A-22
Account 224 - Long-Term Debt

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1								
2								
3								
4								
5								
6								
7								
8	Total			\$ -	\$ -		\$ -	\$ -

SCHEDULE A-23
Account 230 - Payables to Affiliated Companies

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1	payable of expenses paid by Graeagle Land & Water	86,550	42,464			
2						
3						
4						
5						
6						
7	Total	\$ 86,550	\$ 42,464		\$ -	\$ -

SCHEDULE A-24
Account 231 - Accounts Payable

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Accounts Payable	22,706	27,939
2			
3			
4			
5	Total	\$ 22,706	\$ 27,939

SCHEDULE A-25
Account 232 - Short-Term Notes Payable

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1								
2								
3								
4								
5								
6								
7								
8	Total			\$ -	\$ -		\$ -	\$ -

SCHEDULE A-26
Account 233 - Customer Deposits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-27
Account 236 - Taxes Accrued

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-28
Account 237 - Interest Accrued

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	237.1 Interest accrued on long-term debt		
2	237.2 Interest accrued on SDWBA loan		
3	237.3 Interest accrued on other liabilities		
4			
5	Total	\$ -	\$ -

SCHEDULE A-29
Account 241 - Other Current Liabilities

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-30
Account 252 - Advances for Construction

Line No.	(a)	Amount (b)
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	
9	Total refunds	\$ -
10	Transfers to Acct. 265, Contributions in aid of Construction	
11	Due to expiration of contracts	
12	Due to present worth discount	
13	Total transfers to Acct. 265	\$ -
14	Securities Exchanged for Contracts	
15	Subtotal - charges during year	\$ -
16	Balance end of year	\$ -

SCHEDULE A-31
Account 253 - Other Credits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-32
Account 255 - Accumulated Deferred Investment Tax - Credits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-33
Account 282 - Accumulated Deferred Income Taxes - Accelerated Tax Depreciation

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-34
Account 283 - Accumulated Deferred Income Tax Liabilities

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-35
Account 265 - Contributions in Aid of Construction

Line No.	Item (a)	Total All Columns (b)	Grants, Contamination Proceeds 265-1 to 265-6		Other 265-7	
			Depreciable (c)	Non-Depreciable (d)	Depreciable (e)	Non-Depreciable (f)
1	Balance beginning of year	\$ 149,024			93,729	55,295
2	Add:					
3	Contributions received during year	\$ -				
4	Other credits	\$ -				
5	Total credits	\$ -	\$ -	\$ -	\$ -	\$ -
6	Deduct:					
8	Non-depreciable property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Balance end of year	\$ 149,024	\$ -	\$ -	\$ 93,729	\$ 55,295

SCHEDULE A-36
Account 272 - Accum. Amort. of Contributions - Debit
(Note: Show beginning debit balance as positive)

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	70,629
2	Add: Charges from the following:	
3	Acct. 108 Accum. Depre. Water Plant	2,957
4	Acct. 108.2 Accum. Depre. Water Plant - Grant Funds	
5	Acct. 108.3 Accum. Depre. Water Plant - Other	
6	Other debits	
7	Total debits	\$ 2,957
8	Deduct:	
10	Other credits	
12	Balance end of year	\$ 73,586

**SCHEDULE B
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
1		UTILITY OPERATING INCOME		
2	400	Operating Revenues	B-1	655,906
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	434,305
6	403	Depreciation Expense	A-3	75,604
7	407	SDWBA Loan Amortization Expense	A-3	-
8	408	Taxes Other Than Income Taxes	B-3	34,914
9	409	State Corporate Income Tax Expense	B-3	720
10	410	Federal Corporate Income Tax Expense	B-3	-
11		Total operating revenue deductions		\$ 545,543
12		Total utility operating income		\$ 110,363
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-5	136
16	426	Miscellaneous Non-Utility Expense	B-5	-
17	427	Interest Expense (excluding SDWBA)	B-6	-
18	427	Interest Expense (SDWBA)	B-6	-
19		Total other income and deductions		\$ 136
20		Net income		\$ 110,499

SCHEDULE B-1
Account 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)
1		WATER SERVICE REVENUES			
2	460	Unmetered water revenue			
3		460.1 Residential, Single-family, Multiple Dwelling Units	99,740	99,051	\$ 689
4		460.2 Commercial and Miscellaneous	42,404	60,203	\$ (17,799)
5		460.3 Large Water Users			\$ -
6		460.4 Safe Drinking Water Bond Surcharge			\$ -
7		460.5 Other Unmetered Revenue			\$ -
8		Subtotal	\$ 142,144	\$ 159,254	\$ (17,110)
9					
10	462	Fire protection and hydrant revenue			
11		462.1 Public Fire Protection	11,927	11,048	\$ 879
12		462.2 Private Fire Protection	675	609	\$ 66
13		Subtotal	\$ 12,602	\$ 11,657	\$ 945
14					
15	465	Irrigation revenue	43,018	41,639	\$ 1,379
16					
17	470	Metered water revenue			
18		470.1 Residential, Single-family, Multiple Dwelling Units	404,636	401,935	\$ 2,701
19		470.2 Commercial and Multi-residential Master Metered	52,767	28,095	\$ 24,672
20		470.3 Large Water Users			\$ -
21		470.4 Safe Drinking Water Bond Surcharge			\$ -
22		470.5 Other Metered Revenues			\$ -
23		Subtotal	\$ 457,402	\$ 430,029	\$ 27,373
24		Total water service revenues	\$ 655,167	\$ 642,578	\$ 12,588
25					
26	480	Other water revenue	740	992	\$ (252)
27		Total Operating Revenues	\$ 655,906	\$ 643,570	\$ 12,336

SCHEDULE B-2
Account 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)
1		PLANT OPERATION AND MAINTENANCE EXPENSES			
2		VOLUME RELATED EXPENSES			
3	610	Purchased Water			\$ -
4	615	Power	12,349	13,697	\$ (1,348)
5	618	Other Volume Related Expenses	6,760	7,178	\$ (418)
6		Total volume related expenses	\$ 19,109	\$ 20,875	\$ (1,765)
7					
8		NON-VOLUME RELATED EXPENSES			
9	630	Employee Labor	-		\$ -
10	640	Materials	2,830	5,209	\$ (2,379)
11	650	Contract Work	143,022	204,732	\$ (61,709)
12	660	Transportation Expense	20,696	17,970	\$ 2,726
13	664	Other Plant Maintenance Expenses	1,098	15,469	\$ (14,371)
14		Total non-volume related expenses	\$ 167,647	\$ 243,380	\$ (75,733)
15		Total plant operation and maintenance exp.	\$ 186,756	\$ 264,255	\$ (77,499)
16					
17		ADMINISTRATIVE AND GENERAL EXPENSES			
18	670	Office Salaries	72,205	84,210	\$ (12,005)
19	671	Management Salaries	101,500	102,080	\$ (580)
20	674	Employee Pensions and Benefits			\$ -
21	676	Uncollectible Accounts Expense			\$ -
22	678	Office Services and Rentals	20,164	19,862	\$ 301
23	681	Office Supplies and Expenses	6,012	5,830	\$ 182
24	682	Professional Services	26,487	16,093	\$ 10,394
25	684	Insurance	2,918	3,024	\$ (106)
26	688	Regulatory Compliance Expense	9,429	8,098	\$ 1,331
27	689	General Expenses	8,834	8,800	\$ 34
28		Total administrative and general expenses	\$ 247,549	\$ 247,997	\$ (448)
29	800	Expenses Capitalized - Credit (Optional)			\$ -
30	900	Clearing Accounts (Optional)			\$ -
31		Net administrative and general expense	\$ 247,549	\$ 247,997	\$ (448)
32		Total Operating Expenses	\$ 434,305	\$ 512,252	\$ (77,947)

SCHEDULE B-3
Accounts 408, 409, 410 - Taxes Charged During the Year

Line No.	Type of Tax (a)	Distribution of Taxes Charged		Total Taxes Charged During Year (d)
		Water (b)	Nonutility (c)	
1	408 Taxes other than income taxes:			
2	408.1 Property taxes	15,313		\$ 15,313
3	408.2 Payroll taxes			\$ -
4	408.3 Other taxes and licenses	19,602		\$ 19,602
5	Total taxes other than income taxes	\$ 34,914	\$ -	\$ 34,914
6				
7	409 State corporate income tax	720		\$ 720
8	410 Federal corporate income tax			\$ -
9	Total income taxes	\$ 720	\$ -	\$ 720
10				
11	Total	\$ 35,634	\$ -	\$ 35,634

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 27	
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4		
5		
6		
7		
8		
9		
10	Federal tax net income	
11	Computation of tax:	
12		
13	Graeagle Water Company is an "S" Corporation that pays taxes both Federal	
14	and State on the shareholders level. Because of this, the computation of taxes	
15	is impossible and it is possible that some shareholders may not get economic	
16	benefits from tax credits.	
17		

SCHEDULE B-5
Accounts 421 and 426 - Income and Expense from Non-Utility Operations

Line No.	Description (a)	Revenue Acct. 421 (b)	Expense Acct. 426 (c)
1	Interest Income	136	
2			
3			
4			
5	Total	\$ 136	\$ -

SCHEDULE B-6
Account 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	
2	Interest on other (give details below):	
3		
4		
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				\$ -
2	670	Office salaries		72,205		\$ 72,205
3	671	Management salaries		101,500		\$ 101,500
4						\$ -
5						\$ -
6		Total	-	\$ 173,705	-	\$ 173,705

**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	Main Line	Gray Eagle Cr				1	1	1,000 acre ft	
2									
3									
4									
5									

WELLS							Annual Quantities Pumped(Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²		
							6	Well No. 1
7	Well No. 2	Meadow	1	10" x 325'	0 ft	704 gal/ min	0	inactive
8	Well No. 3	Goldridge	1	10" x 225'	0 ft	60 gal/min	0	inactive
9								
10								

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(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) ²		
18							
19							

* State ditch, pipe line, reservoir, etc., with name, if any.
¹ Average depth to water surface below ground surface.
² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 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	Number	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	5	1,349,000	Gallons
12	Concrete			
13	Total	5	1,349,000	

SCHEDULE D-3

Description of Transmission and Distribution Facilities

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

Line No.		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 LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Continued
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

Line No.		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.		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									
17	Screw or welded casing									
18	Cement - asbestos									
19	Welded steel									
20	Wood									
21	Other									
22	Total	-	-	-	-	-	-	-	-	-

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Continued

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								4" to 12"	12" to 14"	
23	Cast Iron									-
24	Cast Iron (cement lined)									-
25	Concrete									-
26	Copper									-
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos									-
31	Welded steel									-
32	Wood									-
33	Other									-
34	Total	-	-	-	-	-	-	-	-	-

SCHEDULE D-4 Number of Active Service Connections				
Size	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
	Year	Year	Year	Year
5/8 x 3/4 - in	694	703		
3/4 - in	13	12	188	188
1 - in	12	12	3	3
1 1/2 - in	12	12	3	3
2 - in	2	2	3	3
3 - in	1	1		
4 - in	1	1	6	6
6 - in			1	1
Hydrants			84	84
Total	735	743	288	288

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Services
5/8 x 3/4 - in	703	
3/4 - in	12	1,117
1 - in	12	15
1 1/2 - in	12	15
2 - in	2	5
3 - in	1	1
4 - in	1	7
6 - in		1
Hydrants		
Total	743	1,161

SCHEDULE D-6 Meter Testing Data	
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	_____
Number of Meters in Service Since Last Test	
1. Ten years or less	607
2. More than 10, but less than 15 years	54
3. More than 15 years	82

SCHEDULE D-7 Water delivered to Metered Customers by Months and Years in HUNDREDS OF CUBIC FEET (Unit Chosen) ¹									
	During Current Year							Subtotal	
	January	February	March	April	May	June	July		
Single-family residential		2,771		4,408		16,527		23,706	
Commercial and Multi-residential		770		1,073		3,706		5,549	
Large water users								-	
Public authorities		6		22		279		307	
Irrigation		1		408		5,386		5,795	
Other								-	
Total	-	3,548	-	5,911	-	25,898	-	35,357	
	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Single-family residential	21,563		12,757		3,330	37,650	61,356	63,570	
Commercial and Multi-residential	5,171		2,601		1,123	8,895	14,444	6,061	
Large water users						-	-	-	
Public authorities	731		259		242	1,232	1,539	1,397	
Irrigation	5,792		2,600		200	8,592	14,387	15,002	
Other						-	-	-	
Total	33,257	-	18,217	-	4,895	56,369	91,726	86,030	

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 E-1
FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund (SRF) loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent:

Name: _____
 Address: _____
 Phone Number: _____
 Account Number: _____
 Date Hired: _____

2. Total surcharge collected from customers during the 12 month reporting period:

\$ _____ -

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch		
3/4 inch		
1 inch		
1 1/2 inch		
2 inch		
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers		
Total		-

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Add: Surcharge collections	_____
Interest earned	_____
Other deposits	_____
Less: Loan payments	_____
Bank charges	_____
Other withdrawals	_____
Balance at end of year	\$ _____ -

4. Reason for other deposits/withdrawals

5. Total Accumulated Reserve \$ _____

SCHEDULE E-2 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: _____
 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:

SCHEDULE D-3, B.
FOOTAGES OF PIPE BY OUTSIDE DIAMETERS IN INCHES (EXCLUDING SERVICE PIPES)

Description	2" and under	2 1/2" To 3 1/2"	4"	6"	8"	10"	12"	18"	24"	Totals
Cast Iron		175		2,170						2,344.50
Welded Steel			475		1,100	140	10		851	2,576.00
Standard Screw	5,371	975		56		108				6,510.00
Cement-Asbestos			15	20,778	2,529	841	2,798			26,961.00
Plastic	1,308	1,400	10,317	25,810	7,246	2,870				48,950.50
Other (Specify)										
4 1/2" O.D. CM/L & 23 1/2 # Wrap 12 GA. Steel			8,100							8,100.00
6 5/8" O.D. CM/L & 23 1/2 # Wrap 12 GA. Steel				14,924						14,924.00
17 3/8" O.D. CM/L & 23 1/2 # Wrap 12 GA. Steel								2,634		2,634.00
18" Class 150, A/C Pipe, Epoxy Lined W/Couplings								52		52.00
Totals	6,679	2,550	18,907	63,737	10,875	3,959	2,808	2,686	851	113,052.00

SCHEDULE FOR ACCOUNT #403

GRAEAGLE WATER CO. - GRAEAGLE, CALIFORNIA
2021 C.P.U.C. REPORT
ANNUAL DEPRECIATION - ACCRUAL DETERMINATION
STRAIGHT - LINE REMAINING LIFE METHOD

ACCOUNT NO.	DESCRIPTION	(1)	(A)	(2)	(3)	(4)	(B)	(C)	(5)	(6)	(D)
		GROSS PLANT (BEG. YEAR)	EST. FUTURE NET SALVAGE (EST. GROSS SALVAGE LESS COST OF REMOVAL)	DEPRECIATION RESERVE (BEG. YEAR)	NET BALANCE (1)-(2)-(3)	AVG. SERVICE LIFE (YRS)	AVERAGE AGE (YEARS)	REMAINING LIFE (YRS.)	ANNUAL ACCRUAL (4)/(5)	% OF GROSS PLT. (6)/(1) X 100	
			%	AMOUNT							
304	Structures	\$ 35,527	0%	\$ -	\$ 31,804	\$ 3,723	40	37	3	\$ 1,241	3.49
307	Wells	\$ 97,929	0%	\$ -	\$ 90,294	\$ 7,635	25	23	2	\$ 3,817	3.90
311	Pumping Equipment	\$ 146,784	0%	\$ -	\$ 65,586	\$ 81,198	25	10	15	\$ 5,413	3.69
317	Other Source of Supply Plant	\$ 38,184	0%	\$ -	\$ 32,547	\$ 5,637	25	21	4	\$ 1,409	3.69
320	Water Treatment Plant	\$ 329,751	0%	\$ -	\$ 309,068	\$ 20,683	25	23	2	\$ 10,341	3.14
330	Reservoir, Tanks & Standpipes	\$ 399,266	0%	\$ -	\$ 136,353	\$ 262,913	50	16	34	\$ 7,733	1.94
331	Water Mains	\$ 665,661	0%	\$ -	\$ 263,606	\$ 402,055	60	17	43	\$ 9,350	1.40
333	Services & Meter Installation	\$ 519,956	0%	\$ -	\$ 154,246	\$ 365,710	40	11	29	\$ 12,611	2.43
334	Meters	\$ 321,761	0%	\$ -	\$ 182,873	\$ 138,889	20	11	9	\$ 15,432	4.80
335	Hydrants	\$ 125,185	0%	\$ -	\$ 121,043	\$ 4,142	20	18	2	\$ 2,071	1.65
339	Other Equipment	\$ 49,892	0%	\$ -	\$ 18,737	\$ 31,155	20	8	12	\$ 2,596	5.20
340	Office Furniture & Equipment	\$ 27,388	0%	\$ -	\$ 22,806	\$ 4,582	15	11	4	\$ 1,145	4.18
341	Transportation Equipment	\$ -	0%	\$ -	\$ -	\$ -	7	0	7	\$ -	
		\$ 2,757,283			\$ 1,428,962	\$ 1,328,321				\$ 73,161	2.65

Average 2021 Additions	\$92,088	
X Composite Rate	2.65%	
	<u>\$2,443</u>	\$2,443
2021 Depreciation - Actual Determination		<u>\$75,604</u>

SCHEDULE FOR ACCOUNT #272

Contribution in Aid of Construction, Depreciable Plant

Account #	Description	Value (Value is Donor's Cost)	Amortization		% of Gross Plant (Rate)
			Remaining Life Years	Annual Reserve Beg of year Accrual	
333/334	Smith Creek Mutual (Goldridge Meters/install)	\$5,164		\$137	2.65%
331	Water Mains (Received 12/31/86)	\$106,273		\$2,820	2.65%
		<u>\$111,437</u>		\$61,743	
333/335	Smith Creek Mutual (unamortized)	\$55,296			

DECLARATION

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

I, the undersigned _____ Katie Schmid
Officer, Partner, or Owner (Please Print)

of _____ Graeagle 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, 2021 through December 31, 2021.

_____ Sec/Treas
Title (Please Print)

_____ Signature

_____ (530) 836-2612
Telephone Number

_____ Date

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