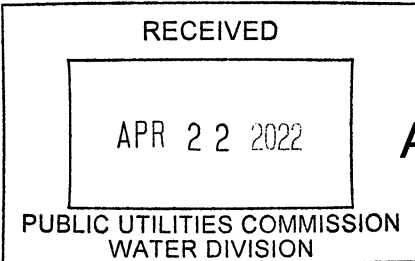


Received _____

Examined _____

**CLASS B and C
WATER UTILITIES**

U# WTR-142



**2021
ANNUAL REPORT
OF**

LUKINS BROTHER WATER COMPANY, INC.

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

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

96150
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

TABLE OF CONTENTS

	Page
General Instructions	4
General Information	5
Instructions for Preparation of Selected Financial Data Sheet for All Water Utilities	6
Utility Plant and Capitalization Data	7
Income, Expenses, and Other Data	8
Excess Capacity and Non-Tariffed Services	9
Schedule A - Comparative Balance Sheet	10-11
Schedule A-1 - Utility Plant	12
Schedule A-1a - Account 101 - Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	12
Schedule A-1b - Account 101.1 - Water Plant in Service - SDWBA/SRF	13
Schedule A-1c - Account 101.2 - Water Plant in Service - Grant Funds	13
Schedule A-1d - Account 103 - Water Plant Held for Future Use	14
Schedule A-2 - Account 121 - Non-Utility Property and Other Assets	14
Schedule A-3 - Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves	15
Schedule A-3a - Account 108 - Analysis of Entries in Depreciation Reserve	16
Schedule A-4 - Account 123 - Investments in Affiliated Companies	16
Schedule A-5 - Account 124 - Other Investments	17
Schedule A-6 - Account 131 - Cash	17
Schedule A-7 - Account 132 - Cash - Special Deposits	17
Schedule A-8 - Account 141 - Accounts Receivable - Customers	18
Schedule A-9 - Account 142 - Receivables from Affiliated Companies	18
Schedule A-10 - Account 143 - Accumulated Provision for Uncollectible Accounts	18
Schedule A-11 - Account 151 - Materials and Supplies	19
Schedule A-12 - Account 174 - Other Current Assets	19
Schedule A-13 - Account 180 - Deferred Charges	19
Schedule A-14 - Account 181 - Accumulated Deferred Income Tax Assets	19
Schedule A-15 - Account 201 - Common Stock	20
Schedule A-16 - Account 204 - Preferred Stock	20
Schedule A-17 - Record of Stockholders at End of Year	20
Schedule A-18 - Account 206 - Subchapter S Corporation Accumulated Adjustments Account	21
Schedule A-19 - Account 211 - Other Paid in Capital (Corporations only)	21
Schedule A-20 - Account 215 - Retained Earnings (Corporations only)	21
Schedule A-21 - Account 218 - Proprietary Capital (Sole Proprietor or Partnership)	22
Schedule A-22 - Account 224 - Long-Term Debt	22
Schedule A-23 - Account 230 - Payables to Affiliated Companies	22
Schedule A-24 - Account 231 - Accounts Payable	22
Schedule A-25 - Account 232 - Short-Term Notes Payable	23
Schedule A-26 - Account 233 - Customer Deposits	23
Schedule A-27 - Account 236 - Taxes Accrued	23
Schedule A-28 - Account 237 - Interest Accrued	24
Schedule A-29 - Account 241 - Other Current Liabilities	24
Schedule A-30 - Account 252 - Advances for Construction	24
Schedule A-31 - Account 253 - Other Credits	25
Schedule A-32 - Account 255 - Accumulated Deferred Investment Tax - Credits	25
Schedule A-33 - Account 282 - Accumulated Deferred Income Taxes - Accelerated Tax Depreciation	25
Schedule A-34 - Account 283 - Accumulated Deferred Income Tax Liabilities	26

TABLE OF CONTENTS

	<u>Page</u>
Schedule A-35 - Account 265 - Contributions in Aid of Construction	26
Schedule A-36 - Account 272 - Accumulated Amortization of Contributions - Debit	26
Schedule B - Income Statement	27
Schedule B-1 - Account 400 - Operating Revenues	28
Schedule B-2 - Account 401 - Operating Expenses	29
Schedule B-3 - Accounts 408, 409, 410 - Taxes Charged During the Year	30
Schedule B-4 - Reconciliation of Reported Net Income for Federal Income Taxes	30
Schedule B-5 - Accounts 421 and 426 - Income and Expense from Non-Utility Operations	31
Schedule B-6 - Account 427 - Interest Expense	31
Schedule C-1 - Compensation of Individual Proprietor, Partners and Employees Included in Expenses	31
Schedule C-2 - Loans to Directors, Officers, or Shareholders	32
Schedule C-3 - Engineering and Management Fees and Expenses, Etc., During Year	32
Schedule D-1 - Sources of Supply and Water Developed	33
Schedule D-2 - Description of Storage Facilities	33
Schedule D-3 - Description of Transmission and Distribution Facilities	34
Schedule D-4 - Number of Active Service Connections	35
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	35
Schedule D-6 - Meter Testing Data	35
Schedule D-7 - Water Delivered to Metered Customers	35
Schedule D-8 - Status With State Board of Public Health	36
Schedule D-9 - Statement of Material Financial Interest	36
Schedule E-1 - Safe Drinking Water Bond Act / State Revolving Fund Data	37
Schedule E-2 - Facilities Fees Data	38
Declaration	39
Index	40

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: LUKINS BROTHERS WATER COMPANY, INC.

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

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

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

5. Service Area (Refer to district reports if applicable): Lukins Tract and SR 89 and US HWY 50 in South Lake Tahoe

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

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

7. OWNERSHIP. Check and fill in appropriate line:

- Individual (name of owner) _____
- Partnership (name of partner) _____
- Partnership (name of partner) _____
- Partnership (name of partner) _____
- Corporation (corporate name) Lukins Brothers Water Company, Inc.
- Organized under laws of (state) California Date: 5/12/1973

Principal Officers:

Name: <u>Jennifer Lukins</u>	Title: <u>President</u>
Name: <u>Danny Lukins</u>	Title: <u>Vice President</u>
Name: <u>Danielle Lukins</u>	Title: <u>Secreatry/Treasurer</u>
Name: <u>Birgit Lukins</u>	Title: <u>Director</u>

8. Names of associated companies: _____

9. Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:

Name: _____	Date: _____
Name: _____	Date: _____
Name: _____	Date: _____
Name: _____	Date: _____

10. Use the space below for supplementary information or explanations concerning this report:

11. List Name, Grade, and License Number of all Licensed Operators:
Danny Lukins- D2# 17533, T2# 040101; Jennifer Lukins D3# 40404, T2# 038710; Matt Ricci D3# 44603, T2# 38714

12. This annual report was prepared by:

Name of firm or consultant: Jennifer Lukins, Lukins Brothers 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: Lukins Brothers Water Company, Inc.

Telephone: 530-541-2606

Person Responsible for this Report: Jennifer Lukins

	<u>1/1/2021</u>	<u>12/31/2021</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Utility Plant	\$ 5,725,143	\$ 6,645,800	\$ 6,185,472
2 Accumulated Depreciation/Amortization	(1,021,680)	(1,188,456)	(1,105,068)
3 Net Utility Plant	4,703,463	5,457,344	5,080,404
4 Advances for Construction	-	-	-
5 Contributions in Aid of Construction	1,558,620	3,149,964	2,354,292
6 Accumulated Deferred Taxes	-	-	-
7			
8			
9			
10 CAPITALIZATION			
11 Common Stock	25,000	25,000	25,000
12 Preferred Stock	-	-	-
13 Retained Earnings	477,466	771,832	624,649
14 Total Corporate Capital and Retained Earnings	1,115,890	1,300,502	1,208,196
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	1,820,638	1,768,342	1,794,490

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2021

Name of Utility: Lukins Brothers Water Company, Inc.

Telephone: 530-541-2606

		Annual Amount
INCOME/EXPENSES DATA		
1	Operating Revenues	\$ 1,651,468
2	Operating Expenses	1,131,773
3	Depreciation	32,676
4	SDWBA Loan Amortization Expense	-
5	Taxes	84,438
6	Utility Operating Income	402,581
7	Non-Utility Income	7,034
8	Interest Expense	103,471
9	Net Income	290,807
10		
OPERATING EXPENSES DATA		
12	Purchased Water	29,775
13	Power	50,157
14	Other Volume Related Expenses	1,804
15	Non-Volume Related Expenses	279,084
16	Administrative and General Expenses	770,953
17		
OTHER DATA		
19		Annual Average
20	<u>Active Service Connections</u> (Exc. Fire Protect.) _____	
21		
22	Metered Service Connections	175 190 183
23	Flat Rate Service Connections	808 797 803
24	Total Active Service Connections	983 987 985

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	1,305,361	1,141,140
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	2,732,430	176,128
5	101.3	Water Plant in Service - Other	A-1	2,590,092	2,329,914
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	-	2,060,044
11	105.3	Construction Work in Progress - Other	A-1	17,917	17,917
12	114	Water Plant Acquisition Adjustments	A-1	-	-
13		Total Utility Plant		\$ 6,645,800	\$ 5,725,143
14	108	Accumulated Depreciation of Water Plant	A-3	(669,587)	(636,911)
15	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	-	-
16	108.2	Accumulated Depreciation of Water Plant - Grant Funds	A-3	(103,800)	(24,462)
17	108.3	Accumulated Depreciation of Water Plant - Other	A-3	(415,069)	(360,307)
18		Total Accumulated Depreciation/Amortization		\$ (1,188,456)	\$ (1,021,680)
19		Net Utility Plant		\$ 5,457,344	\$ 4,703,463
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	265,876	215,284
31	132	Cash - Special Deposits	A-7	447,926	253,247
32	141	Accounts Receivable - Customers	A-8	42,929	87,994
33	142	Receivables from Affiliated Companies	A-9	-	-
34	143	Accumulated Provision for Uncollectible Accounts	A-10	-	-
35	151	Materials and Supplies	A-11	8,232	5,997
36	174	Other Current Assets	A-12	-	-
37		Total current and accrued assets		\$ 764,963	\$ 562,522
38					
39	180	Deferred Charges	A-13	41,726	25,484
40	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41					
42		Total Assets and Other Debits		\$ 6,264,033	\$ 5,291,469

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	25,000	25,000
3	204	Preferred Stock	A-16	-	-
4	206	Subchapter S Corporation Accumulated Adjustments Account	A-18	-	-
5	211	Other Paid-in Capital	A-19	503,670	613,424
6	215	Retained Earnings	A-20	771,832	477,466
7		Total corporate capital and retained earnings		\$ 1,300,502	\$ 1,115,890
8					
9		PROPRIETARY CAPITAL			
10	218	Proprietary Capital	A-21	-	-
11					
12		LONG TERM DEBT			
13	224	Long-term Debt	A-22	1,768,342	1,820,638
14					
15		CURRENT AND ACCRUED LIABILITIES			
16	230	Payables to Affiliated Companies	A-23	-	-
17	231	Accounts Payable	A-24	134,409	807,387
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	14,616	13,396
23		Total current and accrued liabilities		\$ 149,025	\$ 820,783
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	3,149,964	1,558,620
35	272	Accumulated Amortization of Contributions	A-36	(103,800)	(24,462)
36		Net Contributions in Aid of Construction		\$ 3,046,164	\$ 1,534,158
37		Total Liabilities and Other Credits		\$ 6,264,033	\$ 5,291,469

**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)	1,141,140	164,221	-	-	\$ 1,305,361
2	101.1	Water Plant in Service - SDWBA/SRF (Sch A-1b)	-	-	-	-	\$ -
3	101.2	Water Plant in Service - Grant Funds (Sch A-1c)	176,128	2,556,302	-	-	\$ 2,732,430
4	101.3	Water Plant in Service - Other	2,329,914	260,949	(771)	-	\$ 2,590,092
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	2,060,044		(2,060,044)		\$ -
10	105.3	Construction Work in Progress - Other	17,917				\$ 17,917
11	114	Water Plant Acquisition Adjustments					\$ -
12		Total utility plant	\$ 5,725,143	\$ 2,981,472	\$ (2,060,815)	\$ -	\$ 6,645,800

* 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					\$ -
3	303	Land	24,150				\$ 24,150
4		Total non-depreciable plant	\$ 24,150	\$ -	\$ -	\$ -	\$ 24,150
5							
6		DEPRECIABLE PLANT					
7	304	Structures	116,953				\$ 116,953
8	307	Wells	140,572				\$ 140,572
9	311	Pumping Equipment	101,544				\$ 101,544
10	317	Other Water Source Plant	2,025	2,424			\$ 4,449
11	320	Water Treatment Plant	47,664	9,562			\$ 57,226
12	330	Reservoirs, Tanks and Standpipes	26,336				\$ 26,336
13	331	Water Mains	72,026				\$ 72,026
14	333	Services and Meter Installations	328,262	32,442			\$ 360,704
15	334	Meters	76,602	13,467			\$ 90,069
16	335	Hydrants	12,735				\$ 12,735
17	339	Other Equipment	115,584	50,707			\$ 166,291
18	340	Office Furniture and Equipment	32,368	6,456			\$ 38,824
19	341	Transportation Equipment	44,319	49,163			\$ 93,482
20		Total depreciable plant	\$ 1,116,990	\$ 164,221	\$ -	\$ -	\$ 1,281,211
21		Total water plant in service	\$ 1,141,140	\$ 164,221	\$ -	\$ -	\$ 1,305,361

* 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		552,374			\$ 552,374
8	307	Wells		104,007			\$ 104,007
9	311	Pumping Equipment	25,409	330,228			\$ 355,637
10	317	Other Water Source Plant		346,019			\$ 346,019
11	320	Water Treatment Plant	133,719	792,215			\$ 925,934
12	330	Reservoirs, Tanks and Sandpipes		401,734			\$ 401,734
13	331	Water Mains					\$ -
14	333	Services and Meter Installations	17,000				\$ 17,000
15	334	Meters					\$ -
16	335	Hydrants					\$ -
17	339	Other Equipment		29,725			\$ 29,725
18	340	Office Furniture and Equipment					\$ -
19	341	Transportation Equipment					\$ -
20		Total depreciable plant	\$ 176,128	\$ 2,556,302	\$ -	\$ -	\$ 2,732,430
21		Total water plant in service	\$ 176,128	\$ 2,556,302	\$ -	\$ -	\$ 2,732,430

* 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	636,911		24,462	360,307	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272			79,338	54,762	
4	(b) Charged to Account 403	32,676				
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	\$ 32,676	\$ -	\$ 79,338	\$ 54,762	\$ -
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	\$ 669,587	\$ -	\$ 103,800	\$ 415,069	\$ -
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %			2.3		
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	57,195		2,924		\$ 60,119
2	307	Wells	110,992				\$ 110,992
3	311	Pumping Equipment	53,586		2,289		\$ 55,875
4	317	Other Water Source Plant	970		178		\$ 1,148
5	320	Water Treatment Plant	7,130		4,062		\$ 11,192
6	330	Reservoirs, Tanks and Standpipes	26,336				\$ 26,336
7	331	Water Mains	40,250		1,200		\$ 41,450
8	333	Services and Meter Installations	168,244		9,018		\$ 177,262
9	334	Meters	23,444		2,573		\$ 26,017
10	335	Hydrants	9,322				\$ 9,322
11	339	Other Equipment	114,776				\$ 114,776
12	340	Office Furniture and Equipment	20,150		2,642		\$ 22,792
13	341	Transportation Equipment	18,465		7,790		\$ 26,255
14		Total	\$ 650,860	\$ -	\$ 32,676	\$ -	\$ 683,536

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	215,284	265,876
3			
4			
5	Total	\$ 215,284	\$ 265,876

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	79,787	91,396
2	Facilities Fees	173,460	356,530
3			
4			
5	Total	\$ 253,247	\$ 447,926

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		87,994	42,929
2			
3			
4			
5	Total	\$ 87,994	\$ 42,929

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	Supplies	5,997	8,232
2			
3			
4			
5	Total	\$ 5,997	\$ 8,232

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			
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-13			
Account 180 - Deferred Charges			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	WCLBA- PCE	21,500	33,134
2	CEMA - Covid	3,984	8,592
3			
4			
5	Total	\$ 25,484	\$ 41,726

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 Stock	100	250.00	100	25,000	\$ 25,000		\$ -
2						\$ -		\$ -
3						\$ -		\$ -
4						\$ -		\$ -
5						\$ -		\$ -
6	Total				\$ 25,000	\$ 25,000		\$ -

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	Danny G. Lukins	50		
2	Jennifer L. Lukins	50		
3				
4				
5				
6				
7				
8				
9	Total number of shares		Total number of shares	
		100		-

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

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	Melvin L. Lukins and Sons Inc.	620,389	620,389
2	Shareholder Distribution	(6,965)	(116,719)
3			
4			
5	Total	\$ 613,424	\$ 503,670

SCHEDULE A-20		
Account 215 - Retained Earnings (Corporations Only)		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year	477,466
2	Add: Credits	
3	Net income	290,807
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$ 290,807
7		
8	Less: Debits	
9	Net losses	
10	Prior period adjustments	3,559
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total Debits	3,559
15	Balance end of year	\$ 771,832

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	DGL Construction	2013		181,049	181,049	0.00%		
2	Ally Bank	2015		3,392	-	4.95%		104
3	Plumas Bank- Contributed Capital	2013		1,636,197	1,556,009	6.50%		102,326
4	Toyota Financial	2021			31,284	3.99%		877
5								
6								
7								
8	Total			\$ 1,820,638	\$ 1,768,342		\$ -	\$ 103,307

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						
2						
3						
4						
5						
6						
7	Total	\$ -	\$ -		\$ -	\$ -

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	45,718	51,866
2	GAC Treatment Plant Construction in Accounts Payable (Grant Funded)	761,669	82,543
3			
4			
5	Total	\$ 807,387	\$ 134,409

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	Due to DSIC Payable	-	4,210
2	Payroll Tax Payable	(195)	(411)
3	PUC Tax Payable	11,101	7,369
4	Credit Card Payable	2,490	3,449
5	Total	\$ 13,396	\$ 14,616

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	\$ 1,558,620	200,866	1,236,799		120,955
2	Add:					
3	Contributions received during year	\$ 2,438,049	2,438,049			
4	Other credits	\$ -				
5	Total credits	\$ 2,438,049	\$ 2,438,049	\$ -	\$ -	\$ -
6	Deduct:					
8	Non-depreciable property retired	\$ -				
9	Other debits	\$ (846,705)		(788,873)		(57,832)
10	Total debits	\$ (846,705)	\$ -	\$ (788,873)	\$ -	\$ (57,832)
11	Balance end of year	\$ 3,149,964	\$ 2,638,915	\$ 447,926	\$ -	\$ 63,123

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	24,462
2	Add: Charges from the following:	
3	Acct. 108 Accum. Depre. Water Plant	
4	Acct. 108.2 Accum. Depre. Water Plant - Grant Funds	79,338
5	Acct. 108.3 Accum. Depre. Water Plant - Other	
6	Other debits	
7	Total debits	\$ 79,338
8	Deduct:	
10	Other credits	
12	Balance end of year	\$ 103,800

**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	1,651,468
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	1,131,773
6	403	Depreciation Expense	A-3	32,676
7	407	SDWBA Loan Amortization Expense	A-3	-
8	408	Taxes Other Than Income Taxes	B-3	80,167
9	409	State Corporate Income Tax Expense	B-3	4,271
10	410	Federal Corporate Income Tax Expense	B-3	-
11		Total operating revenue deductions		\$ 1,248,887
12		Total utility operating income		\$ 402,581
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-5	7,034
16	426	Miscellaneous Non-Utility Expense	B-5	15,337
17	427	Interest Expense (excluding SDWBA)	B-6	103,471
18	427	Interest Expense (SDWBA)	B-6	-
19		Total other income and deductions		\$ (111,774)
20		Net income		\$ 290,807

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	905,971	849,462	\$ 56,509
4		460.2 Commercial and Miscellaneous	25,481	34,458	\$ (8,977)
5		460.3 Large Water Users			\$ -
6		460.4 Safe Drinking Water Bond Surcharge			\$ -
7		460.5 Other Unmetered Revenue	6,932	12,230	\$ (5,298)
8		Subtotal	\$ 938,384	\$ 896,150	\$ 42,234
9					
10	462	Fire protection and hydrant revenue			
11		462.1 Public Fire Protection			\$ -
12		462.2 Private Fire Protection	18,311	17,090	\$ 1,221
13		Subtotal	\$ 18,311	\$ 17,090	\$ 1,221
14					
15	465	Irrigation revenue	-		\$ -
16					
17	470	Metered water revenue			
18		470.1 Residential, Single-family, Multiple Dwelling Units	208,765	179,543	\$ 29,222
19		470.2 Commercial and Multi-residential Master Metered	141,037	74,905	\$ 66,132
20		470.3 Large Water Users	-		\$ -
21		470.4 Safe Drinking Water Bond Surcharge	-		\$ -
22		470.5 Other Metered Revenues	-		\$ -
23		Subtotal	\$ 349,801	\$ 254,448	\$ 95,353
24		Total water service revenues	\$ 1,306,496	\$ 1,167,688	\$ 138,808
25					
26	480	Other water revenue		\$ 3,660	\$ (3,660)
27		480.02 Plumas Bank IR Surcharge	\$ 186,969	\$ 191,031	\$ (4,062)
28		480.03 Purchase Water Surcharge	\$ 35,961	\$ 37,620	\$ (1,659)
29		480.07 Revenue Recovery AL 83 Surcharge	\$ 122,042	\$ 59,069	\$ 62,973
30					\$ -
31		Subtotal	\$ 344,972	\$ 291,380	\$ 53,592
32		Total Operating Revenues	\$ 1,651,468	\$ 1,459,068	\$ 192,400

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	29,775	30,418	\$ (643)
4	615	Power	50,157	28,184	\$ 21,973
5	618	Other Volume Related Expenses	1,804	3,124	\$ (1,320)
6		Total volume related expenses	\$ 81,736	\$ 61,726	\$ 20,010
7					
8		NON-VOLUME RELATED EXPENSES			
9	630	Employee Labor	184,131	154,451	\$ 29,680
10	640	Materials	2,715	15,182	\$ (12,467)
11	650	Contract Work	49,199	39,195	\$ 10,004
12	660	Transportation Expense	21,147	16,399	\$ 4,748
13	664	Other Plant Maintenance Expenses	21,892	9,227	\$ 12,665
14		Total non-volume related expenses	\$ 279,084	\$ 234,454	\$ 44,630
15		Total plant operation and maintenance exp.	\$ 360,820	\$ 296,180	\$ 64,640
16					
17		ADMINISTRATIVE AND GENERAL EXPENSES			
18	670	Office Salaries	171,041	162,112	\$ 8,929
19	671	Management Salaries	83,852	75,568	\$ 8,284
20	674	Employee Pensions and Benefits	129,769	129,172	\$ 597
21	676	Uncollectible Accounts Expense			\$ -
22	678	Office Services and Rentals	67,426	55,836	\$ 11,590
23	681	Office Supplies and Expenses	70,190	47,221	\$ 22,969
24	682	Professional Services	77,714	32,763	\$ 44,951
25	684	Insurance	149,776	56,275	\$ 93,501
26	688	Regulatory Compliance Expense	-	831	\$ (831)
27	689	General Expenses	21,186	17,848	\$ 3,338
28		Total administrative and general expenses	\$ 770,953	\$ 577,626	\$ 193,327
29	800	Expenses Capitalized - Credit (Optional)	-		\$ -
30	900	Clearing Accounts (Optional)			\$ -
31		Net administrative and general expense	\$ 770,953	\$ 577,626	\$ 193,327
32		Total Operating Expenses	\$ 1,131,773	\$ 873,806	\$ 257,967

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	8,380		\$ 8,380
3	408.2 Payroll taxes	35,342		\$ 35,342
4	408.3 Other taxes and licenses	36,445		\$ 36,445
5	Total taxes other than income taxes	\$ 80,167	\$ -	\$ 80,167
6				
7	409 State corporate income tax	4,271		\$ 4,271
8	410 Federal corporate income tax			\$ -
9	Total income taxes	\$ 4,271	\$ -	\$ 4,271
10				
11	Total	\$ 84,438	\$ -	\$ 84,438

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		
14		
15		
16		
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	PPP Loan Forgiveness	7,034	-
2	EIDL- COVID		-
3	MISC Non Utility		15,337
4			
5	Total	\$ 7,034	\$ 15,337

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	Finance Charges, Penalties and Fees	268
4	Plumas Loan Interest Expense	102,326
5	Toyota Financial	877
6		
7		
8		
9		
10	Total	\$ 103,471

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	184,131		\$ 184,131
2	670	Office salaries	3	171,041		\$ 171,041
3	671	Management salaries	1	83,852		\$ 83,852
4						\$ -
5						\$ -
6		Total	6	\$ 439,023	\$ -	\$ 439,023

SCHEDULE C-2
Loans to Directors, Officers, or Shareholders

Line No.	Name (a)	Title (b)	Amount (c)	Interest Rate (d)	Maturity Date (e)	Security Given (f)	Date of Shareholder Authorization (g)	Other Information (h)
1.								
2.								
3.								
4.								
5.								
6.								
7.	Total		\$ -					

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

Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership, or person covering supervision and/or management of any department of the respondent's affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.

1. Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year? **Answer:** Yes: _____ No: _____
(If the answer is in the affirmative, make appropriate replies to the following questions)*

2. Name of each organization or person that was a party to such a contract or agreement.

3. Date of original contract or agreement: _____

4. Date of each supplement or agreement: _____

5. Amount of compensation paid during the year for supervision or management: \$ _____

6. To whom paid: _____

7. Nature of payment (salary, traveling expenses, etc.): _____

8. Amounts paid for each class of service: _____

9. Basis for determination of such amounts: _____

10. Distribution of payments:

	Amount
(a) Charged to operating expenses	\$ _____
(b) Charged to capital amounts	\$ _____
(c) Charged to other account	\$ _____
Total	\$ _____

11. Distribution of charges to operating expenses by primary accounts:
Number and Title of Account:

_____	\$ _____
_____	\$ _____
_____	\$ _____
Total	\$ _____

12. What relationship, if any, exists between respondent and supervisory and/or managing concerns?

* File with this report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished, in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.

**SCHEDULE D-1
Sources of Supply and Water Developed**

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1									
2									
3									
4									
5									

WELLS							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 1	2031 West Way	1		40	900gpm	5,568,700	
7	Well 5	2133 12th Street	5		40	720gpm	4,100,000	
8								
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 : South Tahoe Public Utility District						
17	Annual quantities purchased				(Unit chosen) ²	.14 MG	
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	2	107,000	
12	Concrete			
13	Total	2	107,000	Gallons

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			366						
18	Cement - asbestos									
19	Welded steel						40,056		4,356	1,162
20	Wood									
21	Other C900						270		984	950
22	Total	-	-	366	-	-	40,326	-	5,340	2,112

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									366
31	Welded steel	40								-
32	Wood									45,614
33	Other C900		5,925							-
34	Total	40	5,925	-	-	-	-	-	-	54,109

SCHEDULE D-4 Number of Active Service Connections				
Size	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
5/8 x 3/4 - in	-	-	-	-
3/4 - in	-	-	-	-
1 - in	141	152	804	796
1 1/2 - in	6	8	2	1
2 - in	25	27	2	-
4 - in	2	2	-	-
6 - in	1	1	-	-
- in				
Other				
Total	175	190	808	797

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	-	-
3/4 - in	-	-
1 - in	152	948
1 1/2 - in	8	9
2 - in	27	27
4 - in	2	2
6 - in	1	1
- in		
Other		
Total	190	987

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	_____ 1
3. Used, after repair	_____ 1
4. Found fast, requiring billing adjustment	_____ 0
Number of Meters in Service Since Last Test	
1. Ten years or less	_____ 190
2. More than 10, but less than 15 years	_____
3. More than 15 years	_____

SCHEDULE D-7 Water delivered to Metered Customers by Months and Years in _____ Cu Ft (Unit Chosen) ¹									
	During Current Year							Subtotal	
	January	February	March	April	May	June	July		
Single-family residential	103,680	115,063	103,628	125,192	417,298	380,134	338,124	1,583,119	
Commercial and Multi-residential	37,565	38,680	49,731	55,755	214,676	234,717	402,532	1,033,656	
Large water users								-	
Public authorities								-	
Irrigation								-	
Other								-	
Total	141,245	153,743	153,359	180,947	631,974	614,851	740,656	2,616,775	
	During Current Year							Subtotal	Total Prior Year
	August	September	October	November	December	Subtotal	Total		
Single-family residential	378,783	259,746	158,459	142,676	160,737	1,100,401	2,683,520	2,336,568	
Commercial and Multi-residential	387,498	767,814	268,461	123,767	503,062	2,050,602	3,084,258	1,138,802	
Large water users							-	-	
Public authorities							-	-	
Irrigation							-	-	
Other							-	-	
Total	766,281	1,027,560	426,920	266,443	663,799	3,151,003	5,767,778	3,475,370	

¹ Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total acres irrigated: _____

Total population served: _____ 3300

SCHEDULE E-1
FOR ALL WATER COMPANIES
PLUMAS BANK INFRASTRUCTURE LOAN

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: Plumas Bank
 Address: 5050 Meadowood Mall Circl
 Phone Number: 775-786-0901 x6602
 Account Number: 108603390
 Date Hired: 8/26/2013

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	948	\$ 14.85
1 1/2 inch	9	\$ 29.71
2 inch	27	\$ 47.53
3 inch	-	\$ 89.11
4 inch	2	\$ 148.51
6 inch	1	\$ 297.04
Number of Flat Rate Customers		
Total	987	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 79,787
Add: Surcharge collections	195,501
Interest earned	54
Other deposits	
Less: Loan payments	(182,513)
Bank charges	(1,200)
Other withdrawals	(232)
Balance at end of year	\$ 91,396

4. Reason for other deposits/withdrawals

Bank transfer error, returned check, bank service fees.

5. Total Accumulated Reserve \$ 76,333

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:	Plumas Bank
Address:	5050 Meadowood Mall Circle, Reno, NV 89502
Account Number:	10114013
Date Opened:	3/23/2016

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

A. Commercial

NAME	AMOUNT
TKPOA Intertie	\$ 152,820
	\$
	\$
	\$

B. Residential

NAME	AMOUNT
Provision Prop.- 938 Secret Harbor	\$ 12,100
Terrell- 2131 Harvard	\$ 12,100
Jespersen- 704 Tahoe Island Drive	\$ 6,050
	\$

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 173,460
Deposits during the year	183,070
Interest earned for calendar year	-
Withdrawals from this account	-
Balance at end of year	\$ 356,530

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

DECLARATION

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

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

of _____ Lukins Brothers Water Company, Inc.
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2021 through December 31, 2021.

President
Title (Please Print)



Signature

530-541-2606
Telephone Number



Date

INDEX

	<u>PAGE</u>
Advances for construction	24
Assets	10
Balance Sheet	10-11
Common Stock	20
Contributions in aid of construction	26
Depreciation and amortization reserves	15
Declaration	39
Deferred taxes	19
Dividends appropriations	20
Employees and their compensation	31
Engineering and management fees	32
Excess Capacity and Non-Tariffed Services	9
Facilities Fees Data	38
Income Statement	27
Liabilities	11
Loans to officers, directors, or shareholders	32
Long-term debt	22
Management compensation	31
Meters and services	35
Non-utility property	14
Officers	5
Operating expenses	29
Operating revenues	28
Organization and control	5
Other current assets	19
Other income	31
Other paid in capital	21
Payables to affiliated companies	22
Population served	30
Proprietary capital	22
Purchased water for resale	33
Receivables from affiliated companies	18
Retained earnings	21
Safe Drinking Water Bond Act/State Revolving Fund Data	37
Service connections	35
Sources of supply and water developed	33
Status with Board of Health	36
Stockholders	20
Storage facilities	33
Taxes	30
Transmission and distribution facilities	34
Utility plant	12-13
Water delivered to metered customers	35
Water plant in service	12-13
Water plant held for future use	14