

Received _____
Examined _____

CLASS D
WATER UTILITIES

U# _____



2021
ANNUAL REPORT
OF

Lake Alpine Water Company, Inc.

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

PO Box 5013 Bear Valley, CA 95223

(OFFICIAL MAILING ADDRESS)

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

	<u>Page</u>
Instructions	3
General Information	4
Excess Capacity and Non-Tariffed Services	5
Schedule A - Balance Sheet	6-7
Schedule A-1 - Utility Plant	8
Schedule A-1a - Account 101 - Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	8
Schedule A-1b - Account 101.1 - Water Plant in Service - SDWBA/SRF	9
Schedule A-1c - Account 101.2 - Water Plant in Service - Grant Funds	9
Schedule A-2 - Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves	10
Schedule A-3 - Account 201 - Common Stock	11
Schedule A-4 - Account 204 - Preferred Stock	11
Schedule A-5 - Record of Stockholders at End of Year	11
Schedule A-6 - Account 206 - Subchapter S Corporation Accumulated Adjustments Account	12
Schedule A-7 - Account 211 - Other Paid in Capital (Corporations only)	12
Schedule A-8 - Account 215 - Retained Earnings (Corporations Only)	12
Schedule A-9 - Account 218 - Proprietary Capital (Sole Proprietorship or Partnership)	13
Schedule A-10 - Account 224 - Long-Term Debt	13
Schedule B - Income Statement	14
Schedule B-1 - Account 400 - Operating Revenues	15
Schedule B-2 - Account 401 - Operating Expenses	16
Schedule B-3 - Accounts 408, 409, 410 - Taxes Charged During the Year	17
Schedule B-4 - Accounts 421, 426 - Income and Expense from Non-Utility Operations	17
Schedule B-5 - Account 427 - Interest Expense	17
Schedule C - Sources of Supply and Water Developed Wells	18
Schedule D - Water Delivered to Metered Customers	18
Schedule E - Employees and Their Compensation	18
Schedule F - Advances for Construction	19
Schedule G - Total Meters and Services (Active and Inactive)	19
Schedule H - Meter Testing Data	19
Schedule I - Service Connections at End of Year	19
Schedule J - Storage Facilities	19
Schedule K - Footages of Pipe (Excluding Service Pipes)	19
Schedule L - Safe Drinking Water Bond Act/State Revolving Fund Data	20
Schedule M - Facility Fees Data	21
Declaration	22

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 22 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. When entering dollar amounts, enter whole dollars.
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.

CLASS D WATER UTILITIES
(HAVING LESS THAN 500 SERVICE CONNECTIONS)

Lake Alpine Water Company, Inc.
(Name under which corporation, partnership or individual is doing business)

PO Box 5013 Bear Valley, CA 95223
(Official mailing address)

unincorporated area of Bear Valley in Alpine County
(Service Area - Town and County)

Telephone Number: 209-753-2409 **Fax Number:** NA

Email Address: info@lakealpinewater.com

GENERAL INFORMATION

(Attach a supplementary statement, if necessary)
RETURN ORIGINAL TO COMMISSION, NO PHOTOCOPIES.

1. If a corporation show:
(A) Date of organization 06.01.1964 incorporated in the State of California

(B) Names, titles and addresses of principal officers: Bridget Fraser, Secretary, 2940 Fir Ave Morro Bay, CA
Charles Toeniskoetter, President, 1690 The Alameda, San Jose, CA 95126.

2. If unincorporated provide the name and address of the owner(s) or the partners:

3. Name, title, and telephone number of:
(A) One person listed above to receive correspondence: Bridget Fraser, Secretary, (805) 772-5034
(B) Person responsible for operations and services: Kimi Johnson, General Manager, 209-753-2409

4. Were any contracts or agreements in effect with any organization or person covering service, supervision and/or management of your business affairs during the year? (Yes or No) No
If so, what was the nature and the amount of each payment made under the agreement, to whom were payments made, and to what account was each payment charged?

5. State the names of associated companies or persons which, directly or indirectly, or through one or more intermediaries, control, or are controlled by, or are under common control with respondent:

PUBLIC HEALTH STATUS

- 6. Has state or local health department inspection been made during the year?
- 7. Are routine laboratory tests of water being made?
- 8. Has state health department water supply permit been obtained? (Indicate date)
- 9. If no permit has been obtained, state whether application has been made and when.
- 10. Show expiration date if state permit is temporary.

Yes	No	Latest Date
x		7.29.2020
x		2.16.2022
x		10.19.2018

11. List Name, Grade, and License Number of all Licensed Operators:

<u>Kimi Johnson</u>	<u>T2:41351</u>	<u>D2: 49502</u>
<u>Steven Schnitter</u>	<u>T3:36617</u>	<u>D3: 44201</u>
<u>Roger Altadonna</u>	<u>T3:32241</u>	<u>D2: 40450</u>

12. This annual report was prepared by:

Name of firm or consultant: _____

Address of firm or consultant: _____

Phone Number of firm or consultant: _____

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 No.	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											

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

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)
1		UTILITY PLANT		
2	101	Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	A-1, A-1a	3,670,925
3	101.1	Water Plant in Service - SDWBA/SRF	A-1, A-1b	2,413,362
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	-
7	104	Water Plant Purchased or Sold	A-1	-
8	105	Construction Work in Progress - Water Plant	A-1	54,480
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		\$ 6,138,767
14	108	Accumulated Depreciation of Water Plant	A-2	(1,704,898)
15	108.1	Accumulated Amortization of SDWBA/SRF loan	A-2	(1,629,030)
16	108.2	Accumulated Depreciation of Water Plant - Grant Funds	A-2	-
17	108.3	Accumulated Depreciation of Water Plant - Other	A-2	(415,368)
18		Total Accumulated Depreciation/Amortization		\$ (3,749,296)
19		Net Utility Plant		\$ 2,389,471
20				
21		INVESTMENTS		
22	121	Non-utility Property and Other Assets		
23	122	Accumulated Depreciation of Non-Water Utility Property	A-2	-
24		Net non-utility property		\$ -
25	123	Investments in Affiliated Companies		
26	124	Other Investments		
27		Total Investments		\$ -
28				
29		CURRENT AND ACCRUED ASSETS		
30	131	Cash		101,360
31	132	Cash - Special Deposits		192,294
32	141	Accounts Receivable - Customers		8,795
33	142	Receivables from Affiliated Companies		
34	143	Accumulated Provision for Uncollectible Accounts		
35	151	Materials and Supplies		
36	174	Other Current Assets		
37		Total current and accrued assets		\$ 302,449
38				
39	180	Deferred Charges		30,559
40	181	Accumulated Deferred Income Tax Assets		
41				
42		Total Assets and Other Debits		\$ 2,722,479

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

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)
1		CORPORATE CAPITAL AND RETAINED EARNINGS		
2	201	Common Stock	A-3	100,000
3	204	Preferred Stock	A-4	-
4	206	Subchapter S Corporation Accumulated Adjustments Account	A-6	-
5	211	Other Paid-in Capital	A-7	156,480
6	215	Retained Earnings	A-8	1,114,844
7		Total corporate capital and retained earnings		\$ 1,371,324
8				
9		PROPRIETARY CAPITAL		
10	218	Proprietary Capital	A-9	-
11				
12		LONG TERM DEBT		
13	224	Long-term Debt	A-10	776,955
14				
15		CURRENT AND ACCRUED LIABILITIES		
16	230	Payables to Affiliated Companies		
17	231	Accounts Payable		47,130
18	232	Short-term Notes Payable		137,862
19	233	Customer Deposits		-
20	236	Taxes Accrued		-
21	237	Interest Accrued		-
22	241	Other Current Liabilities		4,093
23		Total current and accrued liabilities		\$ 189,085
24				
25		DEFERRED CREDITS		
26	252	Advances for Construction		-
27	253	Other Credits		
28	255	Accumulated Deferred Investment Tax - Credits		
29	282	Accumulated Deferred Income Taxes - Accel. Tax Depreciation		93,527
30	283	Accumulated Deferred Income Tax Liabilities		
31		Total deferred credits		\$ 93,527
32				
33		CONTRIBUTIONS IN AID OF CONSTRUCTION		
34	265	Contributions in Aid of Construction		541,470
35	272	Accumulated Amortization of Contributions (negative number)		(249,882)
36		Net Contributions in Aid of Construction		\$ 291,588
37		Total Liabilities and Other Credits		\$ 2,722,479

**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 (Sch A-1a)	3,539,938	130,987	-	-	\$ 3,670,925
2	101.1	Water Plant In Service - SDWBA/SRF (Sch A-1b)	2,413,362	-	-	-	\$ 2,413,362
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	13,924	40,556			\$ 54,480
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	\$ 5,967,224	\$ 171,543	\$ -	\$ -	\$ 6,138,767

* 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	415,368				\$ 415,368
3	303	Land	28,433				\$ 28,433
4		Total non-depreciable plant	\$ 443,801	\$ -	\$ -	\$ -	\$ 443,801
5							
6		DEPRECIABLE PLANT					
7	304	Structures	238,650				\$ 238,650
8	307	Wells	-				\$ -
9	311	Pumping Equipment	59,963	5,538			\$ 65,501
10	317	Other Water Source Plant	164,836	1,601			\$ 166,437
11	320	Water Treatment Plant	354,069	666			\$ 354,735
12	330	Reservoirs, Tanks and Standpipes	600,733	19,200			\$ 619,933
13	331	Water Mains	686,238	64,846			\$ 751,084
14	333	Services and Meter Installations	257,872	10,961			\$ 268,833
15	334	Meters	115,481	-			\$ 115,481
16	335	Hydrants	283,570	12,259			\$ 295,829
17	339	Other Equipment	198,892	14,112			\$ 213,004
18	340	Office Furniture and Equipment	26,666	1,697			\$ 28,363
19	341	Transportation Equipment	109,167	107			\$ 109,274
20		Total depreciable plant	\$ 3,096,137	\$ 130,987	\$ -	\$ -	\$ 3,227,124
21		Total water plant in service	\$ 3,539,938	\$ 130,987	\$ -	\$ -	\$ 3,670,925

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

Footnotes:

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	494,244				\$ 494,244
8	307	Wells					\$ -
9	311	Pumping Equipment					\$ -
10	317	Other Water Source Plant					\$ -
11	320	Water Treatment Plant	1,919,118				\$ 1,919,118
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	\$ 2,413,362	\$ -	\$ -	\$ -	\$ 2,413,362
21		Total water plant in service	\$ 2,413,362	\$ -	\$ -	\$ -	\$ 2,413,362

* 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-2
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	1,602,300	1,508,358	-	415,368	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	14,820				
4	(b) Charged to Account 403	87,778				
5	(c) Charged to Account 407		120,672			
6	(d) Charged to Account 426					
7	(e) Charged to clearing accounts.					
8	(f) Salvage recovered					
9	(g) All other credits					
10	Total Credits	\$ 102,598	\$ 120,672	\$ -	\$ -	\$ -
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	\$ 1,704,898	\$ 1,629,030	\$ -	\$ 415,368	\$ -
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %				2.72%	
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					
34	(b) Liberalized					
35	(1) Sum of the years digits					
36	(2) Double declining balance					
37	(3) Other					
38	(c) Both straight line and liberalized		x			

**SCHEDULE A-3
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 End of Year (e)	Dividends Declared During Year	
						Rate (f)	Amount (g)
1	Common	10,000	10.00	10,000	\$ 100,000		\$ -
2					\$ -		\$ -
3					\$ -		\$ -
4					\$ -		\$ -
5					\$ -		\$ -
6				Total	\$ 100,000		\$ -

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

**SCHEDULE A-4
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 End of Year (e)	Dividends Declared During Year	
						Rate (f)	Amount (g)
1							
2							
3							
4							
5							
6				Total	\$ -		\$ -

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

**SCHEDULE A-5
Record of Stockholders at End of Year**

Line No.	COMMON STOCK		PREFERRED STOCK	
	Name (a)	Number Shares (b)	Name (c)	Number Shares (d)
1	Charles Toeniskoetter	2,750		
2	Steve Hallgrimson	2,250		
3	C. Bruce Orvis, III	3,220		
4	Paula D. Orvis	1,780		
5				
6				
7				
8				
9	Total number of shares		10,000	Total number of shares -

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

SCHEDULE A-7		
Account 211 - Other Paid in Capital (Corporations only)		
Line No.	Description of Items (a)	Balance End of Year (b)
1	Property developed by owners and owned by corporation	156,480
2		
3		
4		
5	Total	\$ 156,480

SCHEDULE A-8		
Account 215 - Retained Earnings (Corporations Only)		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year	970,380
2	Add: Credits	
3	Net income	144,464
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$ 144,464
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	\$ 1,114,844

SCHEDULE A-9
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		
7		
8	Total Credits	\$ -
9	Less: Debits	
10	Net losses	
11	218.1 Proprietary Drawings	
12	Other debits (detail):	
13		
14		
15	Total Debits	\$ -
16	Balance end of year	\$ -

SCHEDULE A-10
Account 224 - Long-Term Debt

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest Paid During Year (g)
1	SDWBA	12.1.2004	7.1.2028	902,463	2.39%	23,879	23,879
2	Shareholder loan	6.1.2017	5.31.2022	12,354	6.50%	2,065	2,065
3							
4							
5							
6							
7							
8	Total			\$ 914,817		\$ 25,944	\$ 25,944

**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	837,538
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	419,615
6	403	Depreciation Expense	A-2	87,778
7	407	SDWBA Loan Amortization Expense	A-2	120,672
8	408	Taxes Other Than Income Taxes	B-3	30,004
9	409	State Corporate Income Tax Expense	B-3	7,416
10	410	Federal Corporate Income Tax Expense	B-3	1,698
11		Total operating revenue deductions		\$ 667,183
12		Total utility operating income		\$ 170,355
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-4	53
16	426	Miscellaneous Non-Utility Expense	B-4	-
17	427	Interest Expense (excluding SDWBA)	B-5	2,065
18	427	Interest Expense (SDWBA)	B-5	23,879
19		Total other income and deductions		\$ (25,891)
20		Net income		\$ 144,464

SCHEDULE B-1
Account 400 - Operating Revenues

Line No.	Acct. No.	Account (a)	Amount Current Year (b)
1		WATER SERVICE REVENUES	
2	460	Unmetered water revenue	
3		460.1 Residential, Single-family, Multiple Dwelling Units	
4		460.2 Commercial and Miscellaneous	
5		460.3 Large Water Users	
6		460.4 Safe Drinking Water Bond Surcharge	
7		460.5 Other Unmetered Revenue	
8		Subtotal	\$ -
9			
10	462	Fire protection and hydrant revenue	
11		462.1 Public Fire Protection	
12		462.2 Private Fire Protection	4,615
13		Subtotal	\$ 4,615
14			
15	465	Irrigation revenue	
16			
17	470	Metered water revenue	
18		470.1 Residential, Single-family, Multiple Dwelling Units	545,407
19		470.2 Commercial and Multi-residential Master Metered	117,156
20		470.3 Large Water Users	6,776
21		470.4 Safe Drinking Water Bond Surcharge	163,584
22		470.5 Other Metered Revenues	-
23		Subtotal	\$ 832,923
24		Total water service revenues	\$ 837,538
25			
26	480	Other water revenue	-
27		Total Operating Revenues	\$ 837,538

SCHEDULE B-2
Account 401 - Operating Expenses

Line No.	Acct. No.	Account (a)	Amount Current Year (b)
1		PLANT OPERATION AND MAINTENANCE EXPENSES	
2		VOLUME RELATED EXPENSES	
3	610	Purchased Water	-
4	615	Power	28,912
5	618	Other Volume Related Expenses	19,578
6		Total volume related expenses	\$ 48,490
7			
8		NON-VOLUME RELATED EXPENSES	
9	630	Employee Labor	109,191
10	640	Materials	5,305
11	650	Contract Work	63,586
12	660	Transportation Expense	5,587
13	664	Other Plant Maintenance Expenses	2,579
14		Total non-volume related expenses	\$ 186,248
15		Total plant operation and maintenance exp.	\$ 234,738
16			
17		ADMINISTRATIVE AND GENERAL EXPENSES	
18	670	Office Salaries	52,064
19	671	Management Salaries	-
20	674	Employee Pensions and Benefits	39,804
21	676	Uncollectible Accounts Expense	-
22	678	Office Services and Rentals	5,400
23	681	Office Supplies and Expenses	9,932
24	682	Professional Services	25,426
25	684	Insurance	24,305
26	688	Regulatory Compliance Expense	17,993
27	689	General Expenses	10,729
28		Total administrative and general expenses	\$ 185,653
29	800	Expenses Capitalized - Credit (Optional)	(776)
30	900	Clearing Accounts (Optional)	
31		Net administrative and general expense	\$ 184,877
32		Total Operating Expenses	\$ 419,615

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	15,482		\$ 15,482
3	408.2 Payroll taxes	13,387		\$ 13,387
4	408.3 Other taxes and licenses	1,135		\$ 1,135
5	Total taxes other than income taxes	\$ 30,004	\$ -	\$ 30,004
6				
7	409 State corporate income tax	7,416		\$ 7,416
8	410 Federal corporate income tax	1,698		\$ 1,698
9	Total income taxes	\$ 9,114	\$ -	\$ 9,114
10				
11	Total	\$ 39,118	\$ -	\$ 39,118

SCHEDULE B-4
Accounts 421, 426 - Income and Expense from Non-Utility Operations

Line No.	Description (a)	Non-Utility Income Acct. 421 (b)	Miscellaneous Non-Utility Expense Acct. 426 (c)
1	Interest on SDWBA account with fiscal agent	52	
2	Interest on facilities fees account	1	
3			
4			
5	Total	\$ 53	\$ -

SCHEDULE B-5
Account 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	23,879
2	Interest on other (give details below):	
3	Shareholder loans approved in Resolution W-5138	2,065
4		
5		
6		
7		
8		
9		
10	Total	\$ 25,944

SCHEDULE C - SOURCES OF SUPPLY AND WATER DEVELOPED WELLS

Location	No.	Diam. Inch	Depth to Water Feet	Pumping Capacity (g.p.m.)	Annual Quantities Pumped

OTHER

Streams or Springs Location of Diversion Point	Flow in Priority Right		(Unit) Diversions		Annual Quantities Diverted
	Claim	Capacity	Max	Min	Unit
Unspecified Spring	.075 CFS		42 AF		28.77
Bear Creek	.05 CFS		140 AF		36.53
Bear Creek	.78 CFS		220 AF		9.32
Purchased water (unit)				Annual Quantity	
Supplier:					

SCHEDULE D - WATER DELIVERED TO METERED CUSTOMERS

(If figures are available) (specify unit)

Classification of Service	Month of Year		Total for Year CCF
	Maximum	Minimum	
Residential	JUL	NOV	8,029
Commercial	JUN	NOV	2,180
Industrial			-
Fire Protection			-
Irrigation	AUG	NOV-APR	2,027
Snowmaking (RAW)	FEB-OCT	DEC	12,045
Total			24,281

SCHEDULE E - EMPLOYEES AND THEIR COMPENSATION

Line	Acct	Account	Number at End of Year	Salaries Charged to Expense	Salaries Charged to Plant Accounts	Total Salaries and Wages Paid
1	630	Employee Labor	2	109,191	6,249	\$ 115,440
2	670	Office salaries	1	52,064	-	\$ 52,064
3	671	Management salaries	-	-	-	\$ -
4		Total	3	\$ 161,255	\$ 6,249	\$ 167,504

SCHEDULE F - ADVANCES FOR CONSTRUCTION	
Balance beginning of year	-
Additions during year	
Subtotal - Beginning balance plus additions during year	\$ -
Refunds	
Transfers to Acct. 265 - Contributions in Aid of Construction	
Balance end of year	\$ -

SCHEDULE G - TOTAL METERS AND SERVICES (Active and Inactive)		
Size	Meters	Services
5/8 x 3/4-in	474	474
3/4-in	10	10
1-in	3	3
1.5-in	2	2
2-in	1	1
4-in	1	1
Total	491	491

SCHEDULE H - METER TESTING DATA	
Number of meters tested during year	
1 Used, before repair	5
2 Used, after repair	-
3 Fast, requiring refund	-
Numbers of meters in service requiring test per General Order No. 103	5

SCHEDULE I - SERVICE CONNECTIONS AT END OF YEAR								
Classification	Active			Inactive			Total connections	
	Metered	Flat	Total	Metered	Flat	Total	Metered	Flat
Residences	473	-	473	3	-	3	476	-
Industrial/Commercial	13	-	13	-	-	-	13	-
Irrigation	2	-	2	-	-	-	2	-
Fire Protection (public)			-			-	-	-
Fire Protection (private)		6	6			-	-	6
Other (specify)			-			-	-	-
			-			-	-	-
Total	488	6	494	3	-	3	491	6

NOTE: Total connections (metered plus flat) should agree with total services in Schedule G.

SCHEDULE J - STORAGE FACILITIES			SCHEDULE K - FOOTAGES OF PIPE (EXCLUDING SERVICE PIPES)					
Description	No.	Combined capacity in gallons	Description	2" and under	2 1/4 to 3 1/4	4"	Other sizes (specify)	Totals
				Concrete			Cast Iron	
Earth			Welded steel					-
Wood	2	300,000	Standard screw					-
Steel	1	300,000	Cement-asbestos		6,480	24,840	16,310	47,630
Other			Plastic	4,000				4,000
			Other (specify)	2,000			5,190	7,190
								-
								-
Total	3	600,000	Total	6,000	6,480	24,840	21,500	58,820

SCHEDULE L
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: California Bank & Trust
 Address: 520 Capitol Mall Suite 100 Sacramento, CA 95814-4714
 Phone Number: 916-341-4800
 Account Number: 1030123689
 Date Hired: 01.19.05

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

\$ 163,584

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch	294	\$ 26.02
3/4 inch	10	\$ 26.02
Condo	179	\$ 26.02
1 inch	4	\$ 43.37
1 1/2 inch	2	\$ 86.73
2 inch	1	\$ 138.78
3 inch	-	\$ 260.18
4 inch	1	\$ 433.66
6 inch	-	-
Number of Flat Rate Customers	-	
Total	491	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 159,139
Add: Surcharge collections	<u>163,905</u>
Interest earned	<u>52</u>
Other deposits	<u>-</u>
Less: Loan payments	<u>(152,503)</u>
Bank charges	<u>(180)</u>
Other withdrawals	<u>-</u>
Balance at end of year	<u>\$ 170,413</u>

4. Reason for other deposits/withdrawals

5. Total Accumulated Reserve: \$ 170,413

**SCHEDULE M
FACILITY FEES DATA**

Please provide the following information relating to Facility Fees collected for the calendar year 2021, pursuant to Resolution No. W-4110.

1. Trust Account Information:

Bank Name:	<u>Bank of Stockton</u>
Address:	<u>PO Box 1110 Stockton, CA 95201</u>
Account Number:	<u>2320001353</u>
Date Opened:	<u>06.30.2021</u>

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

A. Commercial

<u>NAME</u>	<u>AMOUNT</u>
<u> </u>	\$ <u> </u>
<u> </u>	\$ <u> </u>
<u> </u>	\$ <u> </u>
<u> </u>	\$ <u> </u>
<u> </u>	\$ <u> </u>

B. Residential

<u>NAME</u>	<u>AMOUNT</u>
<u>Henry Marks</u>	\$ <u>4,092</u>
<u> </u>	\$ <u> </u>
<u> </u>	\$ <u> </u>
<u> </u>	\$ <u> </u>
<u> </u>	\$ <u> </u>

3. Summary of the bank account activities showing:

	<u>AMOUNT</u>
Balance at beginning of year	\$ <u>-</u>
Deposits during the year	\$ <u>4,092</u>
Interest earned for calendar year	\$ <u>1</u>
Withdrawals from this account	\$ <u>-</u>
Balance at end of year	\$ <u>4,093</u>

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 Kimi Johnson, Vice President
Officer, Partner, or Owner (Please Print)

of Lake Alpine 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.

General Manager

Title (Please Print)

Kimi Johnson

Signature

209-753-2409

Telephone Number

2.25.22

Date

DECLARATION

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

I, the undersigned _____ Kimi Johnson
Officer, Partner, or Owner (Please Print)

of _____ Lake Alpine 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.

_____ General Manager
Title (Please Print)

_____ Kimi K. Johnson
Signature

_____ 209-753-2409
Telephone Number

_____ 02.25.2022
Date