

Received _____
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CLASS B and C
WATER UTILITIES

U# _____



2022
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, 2022

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2023

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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, 2023, 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

water.division@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, 2022 through December 31, 2022. 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, Phone Number, and Email:
PO Box 310 Graeagle, CA 96103 530-836-2612 GWC@playgraeagle.com

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

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

5. Service Areas and County (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 Email: _____
Address: PO Box 310 Graeagle, CA 96103 Telephone: 530-836-2612

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.
 Subchapter S Corp (stockholders' names) _____
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: _____
Email 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 2022

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

Person Responsible for this Report: Katie Schmid

	1/1/2022	12/31/2022	Average
UTILITY PLANT DATA			
1 Utility Plant	\$ 2,956,496	\$ 3,031,214	\$ 2,993,855
2 Accumulated Depreciation/Amortization	(1,529,948)	(1,603,489)	(1,566,718)
3 Net Utility Plant	1,426,548	1,427,725	1,427,136
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	1,479,921	1,455,643	1,467,782
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	-	-	-

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2022

Name of Utility: Graeagle Water Company

Telephone: 530-836-2612

INCOME/EXPENSES DATA

	Annual Amount
1 Operating Revenues	\$ 633,214
2 Operating Expenses	522,514
3 Depreciation	70,790
4 SDWBA Loan Amortization Expense	-
5 Taxes	31,243
6 Utility Operating Income	8,667
7 Non-Utility Income	118
8 Interest Expense	-
9 Net Income	8,785

10

11 OPERATING EXPENSES DATA

12 Purchased Water	-
13 Power	11,865
14 Other Volume Related Expenses	10,890
15 Non-Volume Related Expenses	206,560
16 Administrative and General Expenses	293,199

17

18 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	743	744	744
23 Flat Rate Service Connections	288	285	287
24 Total Active Service Connections	1,031	1,029	1,030

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 2022:

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)
1.1		UTILITY PLANT			
2.1	101	Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	A-1, A-1a	3,031,214	2,956,496
3.1	101.1	Water Plant in Service - SDWBA/SRF	A-1, A-1b	-	-
4.1	101.2	Water Plant in Service - Grant Funds	A-1, A-1c	-	-
5.1	101.3	Water Plant in Service - Other	A-1	-	-
6.1	103	Water Plant Held for Future Use	A-1, A-1d	-	-
7.1	104	Water Plant Purchased or Sold	A-1	-	-
8.1	105	Construction Work in Progress - Water Plant	A-1	-	-
9.1	105.1	Construction Work in Progress - SDWBA/SRF	A-1	-	-
10.1	105.2	Construction Work in Progress - Grant Funds	A-1	-	-
11.1	105.3	Construction Work in Progress - Other	A-1	-	-
12.1	114	Water Plant Acquisition Adjustments	A-1	-	-
13.1		Total Utility Plant		\$ 3,031,214	\$ 2,956,496
14.1	108	Accumulated Depreciation of Water Plant	A-3	(1,603,489)	(1,529,948)
15.1	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	-	-
16.1	108.2	Accumulated Depreciation of Water Plant - Grant Funds	A-3	-	-
17.1	108.3	Accumulated Depreciation of Water Plant - Other	A-3	-	-
18.1		Total Accumulated Depreciation/Amortization		\$ (1,603,489)	\$ (1,529,948)
19.1		Net Utility Plant		\$ 1,427,725	\$ 1,426,548
20.1					
21.1		INVESTMENTS			
22.1	121	Non-utility Property and Other Assets	A-2	-	-
23.1	122	Accumulated Depreciation of Non-Water Utility Property	A-3	-	-
24.1		Net non-utility property		\$ -	\$ -
25.1	123	Investments in Affiliated Companies	A-4	-	-
26.1	124	Other Investments	A-5	-	-
27.1		Total Investments		\$ -	\$ -
28.1					
29.1		CURRENT AND ACCRUED ASSETS			
30.1	131	Cash	A-6	162,806	129,220
31.1	132	Cash - Special Deposits	A-7	-	-
32.1	141	Accounts Receivable - Customers	A-8	66,660	68,453
33.1	142	Receivables from Affiliated Companies	A-9	-	-
34.1	143	Accumulated Provision for Uncollectible Accounts	A-10	-	-
35.1	151	Materials and Supplies	A-11	-	-
36.1	174	Other Current Assets	A-12	2,387	1,543
37.1		Total current and accrued assets		\$ 231,853	\$ 199,215
38.1					
39.1	180	Deferred Charges	A-13	-	-
40.1	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41.1					
42.1		Total Assets and Other Debits		\$ 1,659,578	\$ 1,625,763

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)
1.2		CORPORATE CAPITAL AND RETAINED EARNINGS			
2.2	201	Common Stock	A-15	168,730	168,730
3.2	204	Preferred Stock	A-16	-	-
4.2	206	Subchapter S Corporation Accumulated Adjustments Account	A-18	1,169,425	1,193,703
5.2	211	Other Paid-in Capital	A-19	117,488	117,488
6.2	215	Retained Earnings	A-20	-	-
7.2		Total corporate capital and retained earnings		\$ 1,455,643	\$ 1,479,921
8.2					
9.2		PROPRIETARY CAPITAL			
10.2	218	Proprietary Capital	A-21	-	-
11.2					
12.2		LONG TERM DEBT			
13.2	224	Long-term Debt	A-22	-	-
14.2					
15.2		CURRENT AND ACCRUED LIABILITIES			
16.2	230	Payables to Affiliated Companies	A-23	109,673	42,464
17.2	231	Accounts Payable	A-24	20,775	27,939
18.2	232	Short-term Notes Payable	A-25	-	-
19.2	233	Customer Deposits	A-26	-	-
20.2	236	Taxes Accrued	A-27	800	-
21.2	237	Interest Accrued	A-28	-	-
22.2	241	Other Current Liabilities	A-29	-	-
23.2		Total current and accrued liabilities		\$ 131,247	\$ 70,403
24.2					
25.2		DEFERRED CREDITS			
26.2	252	Advances for Construction	A-30	-	-
27.2	253	Other Credits	A-31	-	-
28.2	255	Accumulated Deferred Investment Tax - Credits	A-32	-	-
29.2	282	Accumulated Deferred Income Taxes - Accel. Tax Depreciation	A-33	-	-
30.2	283	Accumulated Deferred Income Tax Liabilities	A-34	-	-
31.2		Total deferred credits		\$ -	\$ -
32.2					
33.2		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34.2	265	Contributions in Aid of Construction	A-35	149,024	149,024
35.2	272	Accumulated Amortization of Contributions	A-36	(76,337)	(73,586)
36.2		Net Contributions in Aid of Construction		\$ 72,687	\$ 75,438
37.2		Total Liabilities and Other Credits		\$ 1,659,578	\$ 1,625,762

**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)	2,956,496	74,718	-	-	\$ 3,031,214
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	\$ 2,956,496	\$ 74,718	\$ -	\$ -	\$ 3,031,214

* 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	98,719			(790)	\$ 97,929
9	311	Pumping Equipment	146,784	480		790	\$ 148,054
10	317	Other Water Source Plant	38,184				\$ 38,184
11	320	Water Treatment Plant	330,360	9,103			\$ 339,463
12	330	Reservoirs, Tanks and Standpipes	399,266				\$ 399,266
13	331	Water Mains	840,858	26,019			\$ 866,877
14	333	Services and Meter Installations	522,666	10,144			\$ 532,810
15	334	Meters	323,471	5,559			\$ 329,031
16	335	Hydrants	125,185	23,414			\$ 148,599
17	339	Other Equipment	50,439				\$ 50,439
18	340	Office Furniture and Equipment	29,999				\$ 29,999
19	341	Transportation Equipment					\$ -
20		Total depreciable plant	\$ 2,941,459	\$ 74,718	\$ -	\$ -	\$ 3,016,177
21		Total water plant in service	\$ 2,956,496	\$ 74,718	\$ -	\$ -	\$ 3,031,214

* 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	1,529,948				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	2,751				
4	(b) Charged to Account 403	70,790				
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	\$ 73,541	\$ -	\$ -	\$ -	\$ -
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	\$ 1,603,489	\$ -	\$ -	\$ -	\$ -
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %					2.47%
19	(2) CPUC Authorization for Composite Depreciation Rate (CPUC Decision, Resolution, or Advice Letter):					
20						
21	(3) EXPLANATION OF ALL OTHER CREDITS:					
22						
23						
24						
25						
26	(4) EXPLANATION OF ALL OTHER DEBITS:					
27						
28						
29						
30						
31						
32	(5) 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	129,220	162,806
3			
4			
5	Total	\$ 129,220	\$ 162,806

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	68,453	66,660
2			
3			
4			
5	Total	\$ 68,453	\$ 66,660

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	1,543	1,587
2	Prepaid Taxes		800
3			
4			
5	Total	\$ 1,543	\$ 2,387

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	Marion West	469		
6	Nancy E. Herd	2,812		
7	Janet A. Gillett	2,812		
8	Robert A. West	2,812		
9	Cathy E. West	2,812		
10	Joanne M West	586		
11	David O West, II	586		
12	Craig C West	586		
13	Ryan H West	586		
14				
15	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	1,193,703
2	Credit:	
3	Net Income	8,785
4	Accounting Adjustments	1,932
5	Total Credits	\$ 10,717
6	Debit:	
7	Net Loss	
8	Accounting Adjustments	5
9	Dividends	(35,000)
10	Total Debits	\$ (34,995)
11	Balance end of year	\$ 1,169,425

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	42,464	109,673			
2						
3						
4						
5						
6						
7	Total	\$ 42,464	\$ 109,673		\$ -	\$ -

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	27,939	20,775
2			
3			
4			
5	Total	\$ 27,939	\$ 20,775

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	Prepaid State Franchise Tax		800
2			
3			
4			
5	Total	\$ -	\$ 800

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	73,586
2	Add: Charges from the following:	
3	Acct. 108 Accum. Depre. Water Plant	2,751
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	\$ 2,751
8	Deduct:	
10	Other credits	
12	Balance end of year	\$ 76,337

**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	633,214
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	522,514
6	403	Depreciation Expense	A-3	70,790
7	407	SDWBA Loan Amortization Expense	A-3	-
8	408	Taxes Other Than Income Taxes	B-3	30,443
9	409	State Corporate Income Tax Expense	B-3	800
10	410	Federal Corporate Income Tax Expense	B-3	-
11		Total operating revenue deductions		\$ 624,546
12		Total utility operating income		\$ 8,667
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-5	118
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		\$ 118
20		Net income / <Loss>		\$ 8,785

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	99,721	99,740	\$ (19)
4	460.2	Commercial and Miscellaneous	42,437	42,404	\$ 33
5	460.3	Large Water Users			\$ -
6	460.4	Safe Drinking Water Bond Surcharge			\$ -
7	460.5	Other Unmetered Revenue			\$ -
8		Subtotal	\$ 142,158	\$ 142,144	\$ 13
9					
10	462	Fire protection and hydrant revenue			
11	462.1	Public Fire Protection	11,356	11,927	\$ (571)
12	462.2	Private Fire Protection	679	675	\$ 4
13		Subtotal	\$ 12,035	\$ 12,602	\$ (567)
14					
15	465	Irrigation revenue	36,614	43,018	\$ (6,404)
16					
17	470	Metered water revenue			
18	470.1	Residential, Single-family, Multiple Dwelling Units	390,327	404,636	\$ (14,309)
19	470.2	Commercial and Multi-residential Master Metered	51,120	52,767	\$ (1,647)
20	470.3	Large Water Users			\$ -
21	470.4	Safe Drinking Water Bond Surcharge			\$ -
22	470.5	Other Metered Revenues			\$ -
23		Subtotal	\$ 441,446	\$ 457,402	\$ (15,956)
24		Total water service revenues	\$ 632,253	\$ 655,167	\$ (22,914)
25					
26	480	Other water revenue	961	740	\$ 221
27		Total Operating Revenues	\$ 633,214	\$ 655,906	\$ (22,693)

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	11,865	12,349	\$ (485)
5	618	Other Volume Related Expenses	10,890	6,760	\$ 4,130
6		Total volume related expenses	\$ 22,755	\$ 19,109	\$ 3,646
7					
8		NON-VOLUME RELATED EXPENSES			
9	630	Employee Labor	-		\$ -
10	640	Materials	467	2,830	\$ (2,364)
11	650	Contract Work	163,992	143,022	\$ 20,969
12	660	Transportation Expense	37,831	20,696	\$ 17,135
13	664	Other Plant Maintenance Expenses	4,271	1,098	\$ 3,173
14		Total non-volume related expenses	\$ 206,560	\$ 167,647	\$ 38,913
15		Total plant operation and maintenance exp.	\$ 229,315	\$ 186,756	\$ 42,559
16					
17		ADMINISTRATIVE AND GENERAL EXPENSES			
18	670	Office Salaries	82,615	72,205	\$ 10,410
19	671	Management Salaries	120,750	101,500	\$ 19,250
20	674	Employee Pensions and Benefits			\$ -
21	676	Uncollectible Accounts Expense			\$ -
22	678	Office Services and Rentals	20,916	20,164	\$ 753
23	681	Office Supplies and Expenses	8,283	6,012	\$ 2,271
24	682	Professional Services	36,019	26,487	\$ 9,532
25	684	Insurance	4,449	2,918	\$ 1,531
26	688	Regulatory Compliance Expense	8,914	9,429	\$ (515)
27	689	General Expenses	11,253	8,834	\$ 2,419
28		Total administrative and general expenses	\$ 293,199	\$ 247,549	\$ 45,650
29	800	Expenses Capitalized - Credit (Optional)			\$ -
30	900	Clearing Accounts (Optional)			\$ -
31		Net administrative and general expense	\$ 293,199	\$ 247,549	\$ 45,650
32		Total Operating Expenses	\$ 522,514	\$ 434,305	\$ 88,209

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	15,220		\$ 15,220
3	408.2 Payroll taxes			\$ -
4	408.3 Other taxes and licenses	15,223		\$ 15,223
5	Total taxes other than income taxes	\$ 30,443	\$ -	\$ 30,443
6				
7	409 State corporate income tax	800		\$ 800
8	410 Federal corporate income tax			\$ -
9	Total income taxes	\$ 800	\$ -	\$ 800
10				
11	Total	\$ 31,243	\$ -	\$ 31,243

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	Graeagle Water Company is an "S" Corporation that pays taxes both Federal	
13	and State on the shareholders level. Because of this, the computation of taxes	
14	is impossible and it is possible that some shareholders may not get economic	
15	benefits from tax credits.	
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	Interest Income	118	
2			
3			
4			
5	Total	\$ 118	\$ -

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		82,615		\$ 82,615
3	671	Management salaries		120,750		\$ 120,750
4						\$ -
5						\$ -
6		Total	-	\$ 203,365	\$ -	\$ 203,365

**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**

Line No.	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:	Amount
	_____	\$ _____
	_____	\$ _____
	_____	\$ _____
	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	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	Meadow	1	8" x 200'	21 ft	145 gal/min	0	inactive
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						See Worksheet			
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	703	703		
3/4 - in	12	12	188	186
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	2	6	5
6 - in			1	1
Hydrants			84	84
Total	743	744	288	285

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	701	
3/4 - in	13	1,118
1 - in	13	15
1 1/2 - in	12	15
2 - in	2	5
3 - in	1	1
4 - in	2	7
6 - in		1
Hydrants		
Total	744	1,162

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	268
2. More than 10, but less than 15 years	361
3. More than 15 years	115

SCHEDULE D-7 Water delivered to Metered Customers by Months and Years in _____ (Unit Chosen) ¹									
	During Current Year							Subtotal	
	January	February	March	April	May	June	July		
Single-family residential		2,780		3,410		13,876		20,066	
Commercial and Multi-residential		1,031		1,080		3,728		5,839	
Large water users								-	
Public authorities		2		3		63		68	
Irrigation		2		222		3,908		4,132	
Other								-	
Total	-	3,815	-	4,715	-	21,575	-	30,105	
	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Single-family residential	17,672		11,683		3,843	33,198	53,264	61,356	
Commercial and Multi-residential	3,793		3,014		794	7,601	13,440	14,444	
Large water users						-	-	-	
Public authorities	432		159		204	795	863	1,539	
Irrigation	5,944		2,243		1	8,188	12,320	14,387	
Other						-	-	-	
Total	27,841	-	17,099	-	4,842	49,782	79,887	91,726	

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 D-8
Status With State Board of Public Health**

1. Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year?	no
2. Are you having routine laboratory tests made of water served to your consumers?	yes
3. Do you have a permit from the State Board of Public Health for operation of your water system?	yes
4. Date of permit:	See Subsidiary District Reports
5. If permit is "temporary", what is the expiration date?	
6. If you do not hold a permit, has an application been made for such permit?	7. If so, on what date?

**SCHEDULE D-9
Statement of Material Financial Interest**

Use this space to report the information required by Section 2 of General Order No. 104-A. If no material financial interest existed during the year or contemplated at the end of the year, such fact shall be so stated. If additional space is required, attach a supplementary statement with reference made thereto.

Graeagle Water Company had no material financial interest during 2022 and does not propose at the conclusion of 2022 to become a part to any transaction involving any such material financial interest.

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
 2022 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%	\$ -	\$ 33,045	\$ 2,482	40	38	2	\$ 1,241	3.49
307	Wells	\$ 98,719	0%	\$ -	\$ 94,112	\$ 4,608	25	24	1	\$ 4,608	4.67
311	Pumping Equipment	\$ 146,784	0%	\$ -	\$ 70,999	\$ 75,785	25	11	14	\$ 5,413	3.69
317	Other Source of Supply Plant	\$ 38,184	0%	\$ -	\$ 33,956	\$ 4,227	25	22	3	\$ 1,409	3.69
320	Water Treatment Plant	\$ 330,360	0%	\$ -	\$ 319,409	\$ 10,951	25	23	2	\$ 5,475	1.66
330	Reservoir, Tanks & Standpipes	\$ 399,266	0%	\$ -	\$ 144,086	\$ 255,180	50	17	33	\$ 7,733	1.94
331	Water Mains	\$ 840,858	0%	\$ -	\$ 272,956	\$ 567,902	60	17	43	\$ 13,207	1.57
333	Services & Meter Installation	\$ 522,666	0%	\$ -	\$ 166,857	\$ 355,809	40	12	28	\$ 12,707	2.43
334	Meters	\$ 323,471	0%	\$ -	\$ 198,305	\$ 125,167	20	12	8	\$ 15,646	4.84
335	Hydrants	\$ 125,185	0%	\$ -	\$ 123,114	\$ 2,071	20	16	4	\$ 518	0.41
339	Other Equipment	\$ 50,439	0%	\$ -	\$ 21,333	\$ 29,106	20	9	11	\$ 2,646	5.25
340	Office Furniture & Equipment	\$ 29,999	0%	\$ -	\$ 23,951	\$ 6,048	15	12	3	\$ 2,016	6.72
341	Transportation Equipment	\$ -	0%	\$ -	\$ -	\$ -	7	0	7	\$ -	
		\$ 2,941,459			\$ 1,502,123	\$ 1,439,336				\$ 72,619	2.47

Average 2022 Additions	\$37,359
X Composite Rate	2.47%
	<u>\$922</u>
2022 Depreciation - Actual Determination	<u>\$73,542</u>

SCHEDULE FOR ACCOUNT #272

Contribution in Aid of Construction, Depreciable Plant

Account #	Description	Amortization				
		Value (Value is Donor's Cost)	Remaining Life Years	Reserve Beg of year	Annual Accrual	% of Gross Plant (Rate)
333/334	Smith Creek Mutual (Goldridge Meters/install)	\$5,164			\$127	2.47%
331	Water Mains (Received 12/31/86)	\$106,273			\$2,624	2.47%
		<u>\$111,437</u>			<u>\$61,743</u>	
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, 2022 through December 31, 2022.

_____ Sec/Treas
Title (Please Print)

_____ 
Signature

_____ 530-836-2612
Telephone Number

_____ 4/28/23
Date

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