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CLASS B and C
WATER UTILITIES

U# WTR-142



2022
ANNUAL REPORT
OF

LUKINS BROTHERS 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, 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: 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: Jennifer Lukins Title: President
Name: Danny Lukins Title: Vice President
Name: Danielle Lukins Title: Secreatry/Treasurer
Name: Birgit Lukins Title: Director

8. Names of associated companies: Danny G. Lukins, General Engineering Contractor

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 2022

Name of Utility: Lukins Brothers Water Company, Inc. Telephone: 530-541-2606

Person Responsible for this Report: Jennifer Lukins

	<u>1/1/2022</u>	<u>12/31/2022</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Utility Plant	\$ 6,645,800	\$ 7,093,922	\$ 6,869,861
2 Accumulated Depreciation/Amortization	(1,188,455)	(1,371,062)	(1,279,759)
3 Net Utility Plant	5,457,345	5,722,860	5,590,103
4 Advances for Construction	-	-	-
5 Contributions in Aid of Construction	2,906,089	3,122,611	3,014,350
6 Accumulated Deferred Taxes	-	-	-
7			
8			
9			
10 CAPITALIZATION			
11 Common Stock	25,000	25,000	25,000
12 Preferred Stock	-	-	-
13 Retained Earnings	370,016	444,730	407,373
14 Total Corporate Capital and Retained Earnings	1,154,339	1,229,053	1,191,696
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	1,689,283	1,618,665	1,653,974

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2022

Name of Utility: Lukins Brothers Water Company, Inc.

Telephone: 530-541-2606

INCOME/EXPENSES DATA		Annual Amount			
1	Operating Revenues	\$	1,841,177		
2	Operating Expenses		1,405,826		
3	Depreciation		48,509		
4	SDWBA Loan Amortization Expense		-		
5	Taxes		94,735		
6	Utility Operating Income		292,107		
7	Non-Utility Income		(29,400)		
8	Interest Expense		3,083		
9	Net Income		144,219		
10					
OPERATING EXPENSES DATA					
12	Purchased Water		(4,501)		
13	Power		46,984		
14	Other Volume Related Expenses		973		
15	Non-Volume Related Expenses		299,426		
16	Administrative and General Expenses		1,062,944		
17					
OTHER DATA					
19					
20	<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
21					
22	Metered Service Connections		190	193	192
23	Flat Rate Service Connections		797	797	797
24	Total Active Service Connections		987	990	989

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	1,376,037	1,305,361
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	2,732,430	2,732,430
5.1	101.3	Water Plant in Service - Other	A-1	2,590,092	2,590,092
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	395,363	17,917
13.1		Total Utility Plant		\$ 7,093,922	\$ 6,645,800
14.1	108	Accumulated Depreciation of Water Plant	A-3	(718,095)	(669,586)
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	(183,138)	(103,800)
17.1	108.3	Accumulated Depreciation of Water Plant - Other	A-3	(469,829)	(415,069)
18.1		Total Accumulated Depreciation/Amortization		\$ (1,371,062)	\$ (1,188,455)
19.1		Net Utility Plant		\$ 5,722,860	\$ 5,457,345
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	112,147	174,480
31.1	132	Cash - Special Deposits	A-7	481,265	448,072
32.1	141	Accounts Receivable - Customers	A-8	107,259	89,321
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	10,505	8,232
36.1	174	Other Current Assets	A-12	-	1,500
37.1		Total current and accrued assets		\$ 711,176	\$ 721,605
38.1					
39.1	180	Deferred Charges	A-13	47,102	41,726
40.1	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41.1					
42.1		Total Assets and Other Debits		\$ 6,481,139	\$ 6,220,676

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	25,000	25,000
3.2	204	Preferred Stock	A-16	-	-
4.2	206	Subchapter S Corporation Accumulated Adjustments Account	A-18	-	-
5.2	211	Other Paid-in Capital	A-19	759,323	759,323
6.2	215	Retained Earnings	A-20	444,730	370,016
7.2		Total corporate capital and retained earnings		\$ 1,229,053	\$ 1,154,339
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	1,618,665	1,689,283
14.2					
15.2		CURRENT AND ACCRUED LIABILITIES			
16.2	230	Payables to Affiliated Companies	A-23	15,090	15,255
17.2	231	Accounts Payable	A-24	243,473	120,654
18.2	232	Short-term Notes Payable	A-25	89,445	79,059
19.2	233	Customer Deposits	A-26	-	-
20.2	236	Taxes Accrued	A-27	-	-
21.2	237	Interest Accrued	A-28	-	-
22.2	241	Other Current Liabilities	A-29	18,640	15,207
23.2		Total current and accrued liabilities		\$ 366,648	\$ 230,175
24.2					
25.2		DEFERRED CREDITS			
26.2	252	Advances for Construction	A-30	-	-
27.2	253	Other Credits	A-31	394,147	356,530
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		\$ 394,147	\$ 356,530
32.2					
33.2		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34.2	265	Contributions in Aid of Construction	A-35	3,122,611	2,906,089
35.2	272	Accumulated Amortization of Contributions	A-36	(249,985)	(115,887)
36.2		Net Contributions in Aid of Construction		\$ 2,872,626	\$ 2,790,202
37.2		Total Liabilities and Other Credits		\$ 6,481,140	\$ 6,220,529

**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)	1,305,361	70,676	-	-	\$ 1,376,037
2	101.1	Water Plant In Service - SDWBA/SRF (Sch A-1b)	-	-	-	-	\$ -
3	101.2	Water Plant In Service - Grant Funds (Sch A-1c)	2,732,430	-	-	-	\$ 2,732,430
4	101.3	Water Plant In Service - Other	2,590,092				\$ 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					\$ -
10	105.3	Construction Work in Progress - Other					\$ -
11	114	Water Plant Acquisition Adjustments	17,917	377,446			\$ 395,363
12		Total utility plant	\$ 6,645,800	\$ 448,122	\$ -	\$ -	\$ 7,093,922

* 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	20,040			\$ 136,993
8	307	Wells	140,572				\$ 140,572
9	311	Pumping Equipment	101,544				\$ 101,544
10	317	Other Water Source Plant	4,449				\$ 4,449
11	320	Water Treatment Plant	57,226				\$ 57,226
12	330	Reservoirs, Tanks and Standpipes	26,336				\$ 26,336
13	331	Water Mains	72,026	6,592			\$ 78,618
14	333	Services and Meter Installations	360,704	11,841			\$ 372,545
15	334	Meters	90,069	1,108			\$ 91,177
16	335	Hydrants	12,735				\$ 12,735
17	339	Other Equipment	166,291	18,558			\$ 184,849
18	340	Office Furniture and Equipment	38,824	12,537			\$ 51,361
19	341	Transportation Equipment	93,482				\$ 93,482
20		Total depreciable plant	\$ 1,281,211	\$ 70,676	\$ -	\$ -	\$ 1,351,887
21		Total water plant in service	\$ 1,305,361	\$ 70,676	\$ -	\$ -	\$ 1,376,037

* 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	355,637				\$ 355,637
10	317	Other Water Source Plant	346,019				\$ 346,019
11	320	Water Treatment Plant	925,934				\$ 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	\$ 2,732,430	\$ -	\$ -	\$ -	\$ 2,732,430
21		Total water plant in service	\$ 2,732,430	\$ -	\$ -	\$ -	\$ 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	669,586		103,800	415,069		
2	Add: Credits to reserves during year						
3	(a) Charged to Account 272			79,338	54,760		
4	(b) Charged to Account 403	48,509					
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	\$ 48,509	\$ -	\$ 79,338	\$ 54,760	\$ -	
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	\$ 718,095	\$ -	\$ 183,138	\$ 469,829	\$ -	
17							
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %						
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	60,119		3,425		\$ 63,544
2	307	Wells	97,042		4,685		\$ 101,727
3	311	Pumping Equipment	55,875		4,062		\$ 59,937
4	317	Other Water Source Plant	1,148		178		\$ 1,326
5	320	Water Treatment Plant	11,192		2,289		\$ 13,481
6	330	Reservoirs, Tanks and Standpipes	26,336				\$ 26,336
7	331	Water Mains	41,450		1,310		\$ 42,760
8	333	Services and Meter Installations	177,262		9,314		\$ 186,576
9	334	Meters	26,017		2,605		\$ 28,622
10	335	Hydrants	9,322				\$ 9,322
11	339	Other Equipment	114,776		9,373		\$ 124,149
12	340	Office Furniture and Equipment	22,792		3,478		\$ 26,270
13	341	Transportation Equipment	26,255		7,790		\$ 34,045
14		Total	\$ 669,586	\$ -	\$ 48,509	\$ -	\$ 718,095

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	174,480	112,147
3			
4			
5	Total	\$ 174,480	\$ 112,147

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	Plumas Bank Loan Account	91,542	87,118
2	Facilities Fees	356,530	394,147
3			
4			
5	Total	\$ 448,072	\$ 481,265

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		89,321	107,259
2			
3			
4			
5	Total	\$ 89,321	\$ 107,259

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	Materials	8,232	10,505
2			
3			
4			
5	Total	\$ 8,232	\$ 10,505

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	Audit Adjustment #12 (Prepayment of CWA Invoice)	1,500	-
2			
3			
4			
5	Total	\$ 1,500	\$ -

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	33,134	36,373
2	CEMA- Covid	8,592	10,729
3			
4			
5	Total	\$ 41,726	\$ 47,102

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 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	Forgiveness of Debt	138,934	138,934
3			
4			
5	Total	\$ 759,323	\$ 759,323

SCHEDULE A-20		
Account 215 - Retained Earnings (Corporations Only)		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year	370,016
2	Add: Credits	
3	Net income	144,219
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$ 144,219
7		
8	Less: Debits	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other Debits - Shareholder Distributions	(69,505)
14	Total Debits	(69,505)
15	Balance end of year	\$ 444,730

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	Plumas Bank- Contributed Capital	2013		1,556,009	1,471,529	6.50%		98,033
3	Toyota Financial	2021		31,284	26,319	3.99%		3,083
4	Current maturities of LT Debt			(79,059)	(89,445)			
5	Note Payable SBA	2020			29,212	3.75%		
6								
7								
8	Total			\$ 1,689,283	\$ 1,618,665		\$ -	\$ 101,117

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	Danny G. Lukins General Engineering Contractor- Equip. Lease	15,255	15,090	0.00%		-
2						
3						
4						
5						
6						
7	Total	\$ 15,255	\$ 15,090		\$ -	\$ -

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	51,866	243,473
2	GAC Treatment Plant Construction in Accounts Payable (Grant Funded)	82,543	
3	Audit adjust #11	(15,255)	
4	Audit adjust #12	1,500	
5	Total	\$ 120,654	\$ 243,473

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	Current Mat of LT Debt			79,059	89,445			
2								
3								
4								
5								
6								
7								
8	Total			\$ 79,059	\$ 89,445		\$ -	\$ -

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	4,210
2	PUC Tax Payable	7,369	8,293
3	Payroll Tax Payable	(411)	(12)
4	Credit Card Payable	3,449	6,149
4	A/R timing error	591	
5	Total	\$ 15,207	\$ 18,640

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	Unspent Facilities Fees	356,530	394,147
2			
3			
4			
5	Total	\$ 356,530	\$ 394,147

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	\$ 2,906,089	2,395,040	447,926		63,123
2	Add:					
3	Contributions received during year	\$ 216,522	216,522			
4	Other credits	\$ -				
5	Total credits	\$ 216,522	\$ 216,522	\$ -	\$ -	\$ -
6	Deduct:					
8	Non-depreciable property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Balance end of year	\$ 3,122,611	\$ 2,611,562	\$ 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	115,887
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	54,760
6	Other debits	
7	Total debits	\$ 134,098
8	Deduct:	
10	Other credits	
12	Balance end of year	\$ 249,985

**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	1,841,177
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	1,405,826
6	403	Depreciation Expense	A-3	48,509
7	407	SDWBA Loan Amortization Expense	A-3	-
8	408	Taxes Other Than Income Taxes	B-3	91,103
9	409	State Corporate Income Tax Expense	B-3	3,632
10	410	Federal Corporate Income Tax Expense	B-3	-
11		Total operating revenue deductions		\$ 1,549,071
12		Total utility operating income		\$ 292,107
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-5	(29,400)
16	426	Miscellaneous Non-Utility Expense	B-5	17,371
17	427	Interest Expense (excluding SDWBA)	B-6	3,083
18	427	Interest Expense (SDWBA)	B-6	98,033
19		Total other income and deductions		\$ (147,887)
20		Net income / <Loss>		\$ 144,219

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	824,823	905,971	\$ (81,148)
4	460.2	Commercial and Miscellaneous	137,755	25,481	\$ 112,274
5	460.3	Large Water Users	-	-	\$ -
6	460.4	Safe Drinking Water Bond Surcharge	-	-	\$ -
7	460.5	Other Unmetered Revenue	-	6,932	\$ (6,932)
8		Subtotal	\$ 962,578	\$ 938,384	\$ 24,194
9					
10	462	Fire protection and hydrant revenue			
11	462.1	Public Fire Protection	-	-	\$ -
12	462.2	Private Fire Protection	24,180	19,978	\$ 4,202
13		Subtotal	\$ 24,180	\$ 19,978	\$ 4,202
14					
15	465	Irrigation revenue	-	-	\$ -
16					
17	470	Metered water revenue			
18	470.1	Residential, Single-family, Multiple Dwelling Units	157,909	226,138	\$ (68,229)
19	470.2	Commercial and Multi-residential Master Metered	226,688	160,268	\$ 66,420
20	470.3	Large Water Users	41,297	-	\$ 41,297
21	470.4	Safe Drinking Water Bond Surcharge	-	-	\$ -
22	470.5	Other Metered Revenues	-	-	\$ -
23		Subtotal	\$ 425,893	\$ 386,406	\$ 39,488
24		Total water service revenues	\$ 1,412,651	\$ 1,344,768	\$ 67,884
25					
26	480	Other water revenue			\$ -
27	480.02	Plumas Bank IR Surcharge	199,263	191,356	\$ 7,907
28	480.03	Purchase Water Surcharge	29,146	36,546	\$ (7,400)
29	480.07	Revenue Recovery AL 83 Surcharge	127,001	124,047	\$ 2,954
30	480.08	Misc. Water Revenue	16,014	-	\$ 16,014
31	480.09	WCLBA-PCE	33,875	553	\$ 33,322
32	480.10	Regulatory Commission Expense	23,227	21,161	\$ 2,066
33		Subtotal	428,526	373,663	\$ 54,863
34		Total Operating Revenues	\$ 1,841,177	\$ 1,718,431	\$ 122,746

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	(4,501)	29,775	\$ (34,276)
4	615	Power	46,984	50,157	\$ (3,173)
5	618	Other Volume Related Expenses	973	1,804	\$ (831)
6		Total volume related expenses	\$ 43,455	\$ 81,736	\$ (38,281)
7					
8		NON-VOLUME RELATED EXPENSES			
9	630	Employee Labor	194,456	181,891	\$ 12,565
10	640	Materials	21,641	2,715	\$ 18,926
11	650	Contract Work	41,219	49,199	\$ (7,980)
12	660	Transportation Expense	18,932	21,147	\$ (2,215)
13	664	Other Plant Maintenance Expenses	23,179	21,892	\$ 1,287
14		Total non-volume related expenses	\$ 299,426	\$ 276,844	\$ 22,582
15		Total plant operation and maintenance exp.	\$ 342,882	\$ 358,580	\$ (15,698)
16					
17		ADMINISTRATIVE AND GENERAL EXPENSES			
18	670	Office Salaries	105,574	80,810	\$ 24,764
19	671	Management Salaries	183,559	176,323	\$ 7,236
20	674	Employee Pensions and Benefits	155,312	129,769	\$ 25,543
21	676	Uncollectible Accounts Expense	-	-	\$ -
22	678	Office Services and Rentals	65,246	67,426	\$ (2,180)
23	681	Office Supplies and Expenses	56,179	70,189	\$ (14,010)
24	682	Professional Services	158,282	77,714	\$ 80,568
25	684	Insurance	284,529	149,776	\$ 134,753
26	688	Regulatory Compliance Expense	22,746	21,161	\$ 1,585
27	689	General Expenses	31,517	21,186	\$ 10,331
28		Total administrative and general expenses	\$ 1,062,944	\$ 794,354	\$ 268,590
29	800	Expenses Capitalized - Credit (Optional)			\$ -
30	900	Clearing Accounts (Optional)			\$ -
31		Net administrative and general expense	\$ 1,062,944	\$ 794,354	\$ 268,590
32		Total Operating Expenses	\$ 1,405,826	\$ 1,152,934	\$ 252,892

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	12,097		\$ 12,097
3	408.2 Payroll taxes	38,556		\$ 38,556
4	408.3 Other taxes and licenses	40,450		\$ 40,450
5	Total taxes other than income taxes	\$ 91,103	\$ -	\$ 91,103
6				
7	409 State corporate income tax	3,632		\$ 3,632
8	410 Federal corporate income tax			\$ -
9	Total income taxes	\$ 3,632	\$ -	\$ 3,632
10				
11	Total	\$ 94,735	\$ -	\$ 94,735

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	SBA Covid Loan	(29,400)	
2	Misc. Non Utilty Expense		17,371
3			
4			
5	Total	\$ (29,400)	\$ 17,371

SCHEDULE B-6
Account 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Interest on Plumas Bank loan	98,033
2	Interest on other (give details below):	
3	Toyota Financial (vehicle payment interest)	3,083
4		
5		
6		
7		
8		
9		
10	Total	\$ 101,116

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	194,456		\$ 194,456
2	670	Office salaries	3	105,574		\$ 105,574
3	671	Management salaries	2	183,559		\$ 183,559
4						\$ -
5						\$ -
6		Total	7	\$ 483,589	\$ -	\$ 483,589

**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:

(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	14,566,000 gal	
7	Well 5	2133 12th St	5		40	720gpm	84,575,000 gal	
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		
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	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									366
30	Cement - asbestos									-
31	Welded steel	40								45,614
32	Wood									-
33	Other C900		5,925							8,129
34	Total	40	5,925	-	-	-	-	-	-	54,109

SCHEDULE D-4 Number of Active Service Connections				
Size	Metered - Dec 31		Flat Rate - Dec 31	
	Prior	Current	Prior	Current
	Year	Year	Year	Year
5/8 x 3/4 - in	-	-	-	-
3/4 - in	-	-	-	-
1 - in	152	155	796	796
1.5 - in	8	8	1	1
2 - in	27	27	-	-
4 - in	2	2	-	-
6 - in	1	1	-	-
- in				
Other				
Total	190	193	797	797

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	-	-
3/4 - in	-	-
1 - in	155	951
1.5 - in	8	9
2 - in	27	27
4 - in	2	2
6 - in	1	1
- in		
Other		
Total	193	990

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	_____
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	161,732	281,375	171,363	137,517	160,215	284,874	326,046	1,523,122
Commercial and Multi-residential	375,790	148,814	67,701	65,736	267,962	353,088	275,091	1,554,182
Large water users								-
Public authorities								-
Irrigation								-
Other								-
Total	537,522	430,189	239,064	203,253	428,177	637,962	601,137	3,077,304
	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Single-family residential	373,594	291,594	487,852	156,286	132,848	1,442,174	2,965,296	2,683,520
Commercial and Multi-residential	353,285	260,715	398,345	48,414	56,770	1,117,529	2,671,711	3,084,258
Large water users						-	-	-
Public authorities						-	-	-
Irrigation						-	-	-
Other						-	-	-
Total	726,879	552,309	886,197	204,700	189,618	2,559,703	5,637,007	5,767,778

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 Plumas loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent:

Name: PLUMAS BANK
 Address: 5050 MEADOWOOD MALL CIRCLE
 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	951	\$ 14.85
1 1/2 inch	9	\$ 29.71
2 inch	27	\$ 47.53
3 inch	2	\$ 89.11
4 inch	1	\$ 148.51
6 inch		\$ 297.04
Number of Flat Rate Customers		
Total	990	

3. Summary of the bank account activities showing:

Balance at beginning of year	**\$ 91,542
Add: Surcharge collections	<u>183,272</u>
Interest earned	<u>65</u>
Other deposits	<u> </u>
Less: Loan payments	<u>(182,513)</u>
Bank charges	<u>(1,200)</u>
Other withdrawals	<u>(4,047)</u>
Balance at end of year	<u>\$ 87,118</u>

4. Reason for other deposits/withdrawals

Bank Fee, Bank Transfer Error.

5. Total Accumulated Reserve \$ 71,909

**Balance at beginning of year 2022 does not match end of year 2021 as a result of CPUC UAB Review of LBWC's Annual Report 2021, finding 6, which required an adjustment to end of year balance.

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, 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
	\$
	\$
	\$
	\$

B. Residential

NAME	AMOUNT
Kravchuk- 946 Linda Ave	\$ 10,843
Fite, James- 648 James Ave	\$ 10,088
Arrington- 678 Anita	\$ 10,843
Affordable Construction- James Ave	\$ 5,843

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 356,530
Deposits during the year	44,204
Interest earned for calendar year	
Withdrawals from this account	(6,587)
Balance at end of year	\$ 394,147

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

Bank error: Accidental deposit into wrong account. Corrected upon reconciliation.

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, 2022 through December 31, 2022.

President
Title (Please Print)



Signature

530-541-2606
Telephone Number

5/8/2023
Date

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