

Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# _____

2024
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, 2024

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2025

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GENERAL INSTRUCTIONS

1. One completed and signed electronic copy must be filed **NO LATER THAN APRIL 30, 2025** via email to: **Kevin Truong** at **vt4@cpuc.ca.gov** and **water.division@cpuc.ca.gov**
2. If an electronic copy cannot be filed, provide two signed hard copies by post to:
CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: KEVIN TRUONG
505 VAN NESS AVENUE, ROOM 3200
SAN FRANCISCO, CALIFORNIA 94102-3298
3. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
4. The Declaration on Page 39 must be signed by an authorized officer, partner, or owner.
5. 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.
6. 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.
7. 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.
8. 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.
9. 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.
10. This report must cover the calendar year from January 1, 2024 through December 31, 2024. 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, Phone Number, and Email:
2031 WEST WAY, SOUTH LAKE TAHOE, CA 96150/ 530-541-2606/ JENNIFER@LUKINSWATER.COM
3. Name and title of person to whom correspondence should be addressed to: _____ Email: jennifer@lukinswater.com
Jennifer Lukins, President Telephone: 530-541-2606
4. Address where accounting records are maintained:
2031 WEST WAY, SOUTH LAKE TAHOE, CA 96150
5. Service Areas and County (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: JENNIFER LUKINS Email: jennifer@lukinswater.com
Address: 2031 WEST WAY, SOUTH LAKE TAHOE, CA 96150 Telephone: 530-541-2606
7. OWNERSHIP. Check and fill in appropriate line:

<input type="checkbox"/>	Individual (name of owner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input checked="" type="checkbox"/>	Corporation (corporate name)	<u>LUKINS BROTHERS WATER COMPANY, INC.</u>
<input type="checkbox"/>	Subchapter S Corp (stockholders' names)	_____

Organized under laws of (state) CALIFORNIA Date: 5/12/1973
- Principal Officers:

Name: <u>JENNIFER LUKINS</u>	Title: <u>PRESIDENT</u>
Name: <u>DANNY LUKINS</u>	Title: <u>VICE PRESIDENT</u>
Name: <u>DANIELLE LUKINS</u>	Title: <u>SECRETARY/TREASURER</u>
Name: <u>BIRGIT LUKINS</u>	Title: <u>DIRECTOR</u>
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: _____
Email address of firm or consultant: _____
Phone Number of firm or consultant: ()

I N S T R U C T I O N S

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 2024

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

Person Responsible for this Report: Jennifer Lukins

UTILITY PLANT DATA

	Jan. 1	Dec. 31	Average
1 Utility Plant	\$ 7,385,129	\$ 7,665,685	\$ 7,525,407
2 Accumulated Depreciation/Amortization	(1,572,666)	(1,776,575)	(1,674,621)
3 Net Utility Plant	5,812,463	5,889,110	5,850,786
4 Advances for Construction	-	-	-
5 Contributions in Aid of Construction	3,480,470	3,698,070	3,589,270
6 Accumulated Deferred Taxes	-	-	-

7
8
9

10 CAPITALIZATION

11 Common Stock	25,000	25,000	25,000
12 Preferred Stock	-	-	-
13 Retained Earnings	450,553	721,720	586,136
14 Total Corporate Capital and Retained Earnings	1,234,876	1,506,043	1,370,459
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	1,606,158	1,514,256	1,560,207

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2024

Name of Utility: Lukins Brothers Water Company, Inc.

Telephone: 530-541-2606

INCOME/EXPENSES DATA

	Annual Amount
1 Operating Revenues	\$ 2,135,613
2 Operating Expenses	1,595,499
3 Depreciation	59,647
4 SDWBA Loan Amortization Expense	-
5 Taxes	103,895
6 Utility Operating Income	376,572
7 Non-Utility Income	-
8 Interest Expense	19,419
9 Net Income	256,986

OPERATING EXPENSES DATA

12 Purchased Water	-
13 Power	91,739
14 Other Volume Related Expenses	54,571
15 Non-Volume Related Expenses	349,361
16 Administrative and General Expenses	1,099,829

OTHER DATA

	Jan. 1	Dec. 31	Annual Average
20 <u>Active Service Connections</u> (Exc. Fire Protect.)			
21			
22 Metered Service Connections	203	230	217
23 Flat Rate Service Connections	793	764	779
24 Total Active Service Connections	996	994	995

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 2024:

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	1,687,624	1,571,960
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	3,188,071	3,188,071
5.1	101.3	Water Plant in Service - Other	A-1	2,578,865	2,584,551
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	80,730	40,547
9.1	105.1	Construction Work in Progress - SDWBA/SRF	A-1	-	-
10.1	105.2	Construction Work in Progress - Grant Funds	A-1	130,395	-
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		\$ 7,665,685	\$ 7,385,129
14.1	108	Accumulated Depreciation of Water Plant	A-3	(830,665)	(773,074)
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	(378,266)	(280,702)
17.1	108.3	Accumulated Depreciation of Water Plant - Other	A-3	(567,644)	(518,890)
18.1		Total Accumulated Depreciation/Amortization		\$ (1,776,575)	\$ (1,572,666)
19.1		Net Utility Plant		\$ 5,889,110	\$ 5,812,463
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	53,418	54,515
31.1	132	Cash - Special Deposits	A-7	577,564	514,632
32.1	141	Accounts Receivable - Customers	A-8	179,252	140,168
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	13,827	2,066
36.1	174	Other Current Assets	A-12	-	-
37.1		Total current and accrued assets		\$ 824,061	\$ 711,381
38.1					
39.1	180	Deferred Charges	A-13	72,284	57,933
40.1	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41.1					
42.1		Total Assets and Other Debits		\$ 6,785,454	\$ 6,581,777

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	721,720	450,553
7.2		Total corporate capital and retained earnings		\$ 1,506,043	\$ 1,234,876
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	1,514,256	1,606,158
14.2					
15.2		CURRENT AND ACCRUED LIABILITIES			
16.2	230	Payables to Affiliated Companies	A-23	26,465	29,760
17.2	231	Accounts Payable	A-24	61,507	81,119
18.2	232	Short-term Notes Payable	A-25	95,811	114,189
19.2	233	Customer Deposits	A-26	-	-
20.2	236	Taxes Accrued	A-27	106	-
21.2	237	Interest Accrued	A-28	-	-
22.2	241	Other Current Liabilities	A-29	4,901	4,904
23.2		Total current and accrued liabilities		\$ 188,790	\$ 229,972
24.2					
25.2		DEFERRED CREDITS			
26.2	252	Advances for Construction	A-30	-	-
27.2	253	Other Credits	A-31	432,450	432,450
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		\$ 432,450	\$ 432,450
32.2					
33.2		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34.2	265	Contributions in Aid of Construction	A-35	3,698,070	3,480,470
35.2	272	Accumulated Amortization of Contributions	A-36	(554,155)	(402,151)
36.2		Net Contributions in Aid of Construction		\$ 3,143,915	\$ 3,078,319
37.2		Total Liabilities and Other Credits		\$ 6,785,454	\$ 6,581,775

**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)	1,571,960	117,720	(2,056)	-	\$ 1,687,624
2	101.1	Water Plant In Service - SDWBA/SRF (Sch A-1b)	-	-	-	-	\$ -
3	101.2	Water Plant In Service - Grant Funds (Sch A-1c)	3,188,071	-	-	-	\$ 3,188,071
4	101.3	Water Plant In Service - Other	2,584,551		(5,686)		\$ 2,578,865
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	40,547	40,183			\$ 80,730
8	105.1	Construction Work in Progress - SDWBA/SRF					\$ -
9	105.2	Construction Work in Progress - Grant Funds		130,395			\$ 130,395
10	105.3	Construction Work in Progress - Other					\$ -
11	114	Water Plant Acquisition Adjustments					\$ -
12		Total utility plant	\$ 7,385,129	\$ 288,298	\$ (7,742)	\$ -	\$ 7,665,685

* 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	136,993				\$ 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	71,633				\$ 71,633
12	330	Reservoirs, Tanks and Standpipes	26,336				\$ 26,336
13	331	Water Mains	86,724				\$ 86,724
14	333	Services and Meter Installations	407,241	95,837	(1,723)		\$ 501,354
15	334	Meters	98,670	21,884	(333)		\$ 120,221
16	335	Hydrants	12,735				\$ 12,735
17	339	Other Equipment	316,070				\$ 316,070
18	340	Office Furniture and Equipment	51,361				\$ 51,361
19	341	Transportation Equipment	93,482				\$ 93,482
20		Total depreciable plant	\$ 1,547,810	\$ 117,720	\$ (2,056)	\$ -	\$ 1,663,474
21		Total water plant in service	\$ 1,571,960	\$ 117,720	\$ (2,056)	\$ -	\$ 1,687,624

* 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	397,665				\$ 397,665
11	320	Water Treatment Plant	1,329,929				\$ 1,329,929
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	\$ 3,188,071	\$ -	\$ -	\$ -	\$ 3,188,071
21		Total water plant in service	\$ 3,188,071	\$ -	\$ -	\$ -	\$ 3,188,071

* 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 Accumulated Depreciation of Water Plant (b)	Account 108.1 Accumulated Amortization of SDWBA/SRF (c)	Account 108.2 Accumulated Depreciation of Water Plant - Grant Funds (d)	Account 108.3 Accumulated Depreciation of Water Plant - Other (e)	Account 122 Accumulated Depreciation of Non-Water Utility Property (f)
1	Balance in reserves at beginning of year	773,074		280,702	518,890	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272			97,564	54,440	
4	(b) Charged to Account 403	59,647				
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	\$ 59,647	\$ -	\$ 97,564	\$ 54,440	\$ -
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired	(2,056)			(5,686)	
13	(b) Cost of removal					
14	(c) All other debits					
15	Total debits	\$ (2,056)	\$ -	\$ -	\$ (5,686)	\$ -
16	Balance in reserve at end of year	\$ 830,665	\$ -	\$ 378,266	\$ 567,644	\$ -
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	66,969	3,424			\$ 70,393
2	307	Wells	106,413	4,686			\$ 111,099
3	311	Pumping Equipment	63,999	4,062			\$ 68,061
4	317	Other Water Source Plant	1,504	178			\$ 1,682
5	320	Water Treatment Plant	16,346	2,865			\$ 19,211
6	330	Reservoirs, Tanks and Standpipes	26,336	-			\$ 26,336
7	331	Water Mains	44,205	1,445			\$ 45,650
8	333	Services and Meter Installations	196,757	12,534	(1,723)		\$ 207,568
9	334	Meters	29,741	3,435	(333)		\$ 32,843
10	335	Hydrants	9,322	-			\$ 9,322
11	339	Other Equipment	139,953	15,804			\$ 155,757
12	340	Office Furniture and Equipment	29,694	3,424			\$ 33,118
13	341	Transportation Equipment	41,835	7,790			\$ 49,625
14		Total	\$ 773,074	\$ 59,647	\$ (2,056)	\$ -	\$ 830,665

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	54,515	53,418
3			
4			
5	Total	\$ 54,515	\$ 53,418

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	76,657	71,388
2	Facilities Fees	437,892	452,563
3	SRF Account	-	53,613
4	QB adjust	83	
5	Total	\$ 514,632	\$ 577,564

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	AR- ALL	140,168	179,252
2			
3			
4			
5	Total	\$ 140,168	\$ 179,252

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	2,066	13,827
2			
3			
4			
5	Total	\$ 2,066	\$ 13,827

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

SCHEDULE A-13 Account 180 - Deferred Charges			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	WCLBA-PCE	47,204	61,554
2	CEMA- Covid	10,729	10,729
3			
4			
5	Total	\$ 57,933	\$ 72,284

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	100	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	
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	450,553
2	Add: Credits	
3	Net income	256,986
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$ 256,986
7		
8	Less: Debits	
9	Net losses	
10	Prior period adjustments	14,181
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total Debits	14,181
15	Balance end of year	\$ 721,720

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		1,380,529	1,284,718	6.50%		
3	Toyota Financial	2021		19,167	11,725	3.99%		
4	Current maturities of LT Debt			(114,189)	(95,811)			
5	Note Payable SBA	2020		27,340	29,500	3.75%		
6	Note Payable USBank	7/15/05		112,262	103,075			
7								
8	Total			\$ 1,606,158	\$ 1,514,256		\$ -	\$ -

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	29,760	26,465	0.00%		
2						
3						
4						
5						
6						
7	Total	\$ 29,760	\$ 26,465		\$ -	\$ -

SCHEDULE A-24
Account 231 - Accounts Payable

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	AP	81,119	61,507
2			
3			
4			
5	Total	\$ 81,119	\$ 61,507

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			114,189	95,811			
2								
3								
4								
5								
6								
7								
8	Total			\$ 114,189	\$ 95,811		\$ -	\$ -

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	Federal	-	63
2	EDD	-	43
3			
4			
5	Total	\$ -	\$ 106

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	4,210	4,210
2	PUC Tax Payable	-	-
3	PR Tax Payable	2	-
4	Credit Cards Payable	692	691
5	Total	\$ 4,904	\$ 4,901

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	Facilities Fees	432,450	432,450
2			
3			
4			
5	Total	\$ 432,450	\$ 432,450

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	\$ 3,480,470	2,969,421	447,926		63,123
2	Add:					
3	Contributions received during year	\$ 217,600		217,600		
4	Other credits	\$ -				
5	Total credits	\$ 217,600	\$ -	\$ 217,600	\$ -	\$ -
6	Deduct:					
8	Non-depreciable property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Balance end of year	\$ 3,698,070	\$ 2,969,421	\$ 665,526	\$ -	\$ 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	402,151
2	Add: Charges from the following:	
3	Acct. 108 Accum. Depre. Water Plant	
4	Acct. 108.2 Accum. Depre. Water Plant - Grant Funds	97,564
5	Acct. 108.3 Accum. Depre. Water Plant - Other	48,754
6	Other debits	5,686
7	Total debits	\$ 152,004
8	Deduct:	
10	Other credits	
12	Balance end of year	\$ 554,155

**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	2,135,613
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	1,595,499
6	403	Depreciation Expense	A-3	59,647
7	407	SDWBA Loan Amortization Expense	A-3	-
8	408	Taxes Other Than Income Taxes	B-3	104,123
9	409	State Corporate Income Tax Expense	B-3	(228)
10	410	Federal Corporate Income Tax Expense	B-3	-
11		Total operating revenue deductions		\$ 1,759,041
12		Total utility operating income		\$ 376,572
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-5	-
16	426	Miscellaneous Non-Utility Expense	B-5	13,466
17	427	Interest Expense (excluding SDWBA)	B-6	19,419
18	427	Interest Expense (SDWBA)	B-6	86,702
19		Total other income and deductions		\$ (119,586)
20		Net income / <Loss>		\$ 256,986

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	1,024,703	852,641	\$ 172,062
4		460.2 Commercial and Miscellaneous	130,152	143,315	\$ (13,162)
5		460.3 Large Water Users			\$ -
6		460.4 Safe Drinking Water Bond Surcharge			\$ -
7		460.5 Other Unmetered Revenue			\$ -
8		Subtotal	\$ 1,154,855	\$ 995,956	\$ 158,899
9					
10	462	Fire protection and hydrant revenue			
11		462.1 Public Fire Protection			\$ -
12		462.2 Private Fire Protection	30,843	25,080	\$ 5,763
13		Subtotal	\$ 30,843	\$ 25,080	\$ 5,763
14					
15	465	Irrigation revenue			\$ -
16					
17	470	Metered water revenue			
18		470.1 Residential, Single-family, Multiple Dwelling Units	206,479	156,688	\$ 49,791
19		470.2 Commercial and Multi-residential Master Metered	243,553	191,576	\$ 51,977
20		470.3 Large Water Users	29,153	22,785	\$ 6,368
21		470.4 Safe Drinking Water Bond Surcharge			\$ -
22		470.5 Other Metered Revenues			\$ -
23		Subtotal	\$ 479,185	\$ 371,049	\$ 108,136
24		Total water service revenues	\$ 1,664,883	\$ 1,392,085	\$ 272,798
25					
26	480	Other water revenue			\$ -
27		480.02 Plumas Bank IR Surcharge	\$ 194,938	\$ 195,075	\$ (137)
28		480.03 Purchase Water Surcharge		\$ (18)	\$ 18
29		480.07 Revenue Recovery AL 83 Surcharge	\$ 124,954	\$ 125,115	\$ (161)
30		480.08 Misc. Water Revenue	\$ 21,779	\$ 51,337	\$ (29,558)
31		480.09 WCLBA-PCE	\$ 27,156	\$ 34,597	\$ (7,441)
32		480.10 Regulatory Commission Expense	\$ 13,489	\$ 13,198	\$ 290
33		480.11 Insurance Recovery Surcharge	\$ 88,455		
34		480 Other Water Revenue	\$ (40)		
35		Subtotal	\$ 470,730	\$ 419,304	\$ 51,426
36		Total Operating Revenues	\$ 2,135,613	\$ 1,811,389	\$ 272,798

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	91,739	44,401	\$ 47,338
5	618	Other Volume Related Expenses	54,571	7,124	\$ 47,447
6		Total volume related expenses	\$ 146,310	\$ 51,525	\$ 94,785
7					
8		NON-VOLUME RELATED EXPENSES			
9	630	Employee Labor	241,823	240,077	\$ 1,746
10	640	Materials	6,706	6,744	\$ (39)
11	650	Contract Work	63,560	94,700	\$ (31,140)
12	660	Transportation Expense	23,424	34,036	\$ (10,613)
13	664	Other Plant Maintenance Expenses	13,848	16,436	\$ (2,588)
14		Total non-volume related expenses	\$ 349,361	\$ 391,995	\$ (42,634)
15		Total plant operation and maintenance exp.	\$ 495,670	\$ 443,520	\$ 52,151
16					
17		ADMINISTRATIVE AND GENERAL EXPENSES			
18	670	Office Salaries	130,012	132,317	\$ (2,305)
19	671	Management Salaries	189,959	189,935	\$ 24
20	674	Employee Pensions and Benefits	206,149	176,622	\$ 29,527
21	676	Uncollectible Accounts Expense	-	-	\$ -
22	678	Office Services and Rentals	69,034	70,942	\$ (1,908)
23	681	Office Supplies and Expenses	66,746	56,308	\$ 10,438
24	682	Professional Services	68,995	82,884	\$ (13,889)
25	684	Insurance	334,905	299,635	\$ 35,271
26	688	Regulatory Compliance Expense	13,198	18,394	\$ (5,196)
27	689	General Expenses	20,831	36,347	\$ (15,516)
28		Total administrative and general expenses	\$ 1,099,829	\$ 1,063,384	\$ 36,444
29	800	Expenses Capitalized - Credit (Optional)			\$ -
30	900	Clearing Accounts (Optional)			\$ -
31		Net administrative and general expense	\$ 1,099,829	\$ 1,063,384	\$ 36,444
32		Total Operating Expenses	\$ 1,595,499	\$ 1,506,904	\$ 88,595

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	13,696		\$ 13,696
3	408.2 Payroll taxes	45,401		\$ 45,401
4	408.3 Other taxes and licenses	45,026		\$ 45,026
5	Total taxes other than income taxes	\$ 104,123	\$ -	\$ 104,123
6				
7	409 State corporate income tax	(228)		\$ (228)
8	410 Federal corporate income tax			\$ -
9	Total income taxes	\$ (228)	\$ -	\$ (228)
10				
11	Total	\$ 103,895	\$ -	\$ 103,895

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	Misc Non Utility Expense		13,466
2			
3			
4			
5	Total	\$ -	\$ 13,466

SCHEDULE B-6
Account 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Interest on Plumas Bank loan	86,702
2	Interest on other (give details below):	(2)
3	Toyota Financial (vehicle loan interest)	626
4	Misc credit card finance charges	313
5	US Bank Equip Loan	14,594
6	SBA Loan	3,888
7		
8		
9		
10	Total	\$ 106,121

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	241,823		\$ 241,823
2	670	Office salaries	3	130,012		\$ 130,012
3	671	Management salaries	2	189,959		\$ 189,959
4						\$ -
5						\$ -
6		Total	7	\$ 561,793	\$ -	\$ 561,793

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.	<p>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.</p>															
1.	<p>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)*</p>															
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.	<p>Distribution of payments:</p> <table border="0"> <tr> <td>(a) Charged to operating expenses</td> <td>\$</td> <td>_____</td> </tr> <tr> <td>(b) Charged to capital amounts</td> <td>\$</td> <td>_____</td> </tr> <tr> <td>(c) Charged to other account</td> <td>\$</td> <td>_____</td> </tr> <tr> <td>Total</td> <td>\$</td> <td>-</td> </tr> </table>	(a) Charged to operating expenses	\$	_____	(b) Charged to capital amounts	\$	_____	(c) Charged to other account	\$	_____	Total	\$	-			
(a) Charged to operating expenses	\$	_____														
(b) Charged to capital amounts	\$	_____														
(c) Charged to other account	\$	_____														
Total	\$	-														
11.	<p>Distribution of charges to operating expenses by primary accounts:</p> <p>Number and Title of Account:</p> <table border="0"> <tr><td>_____</td><td>\$</td><td>_____</td></tr> <tr><td>_____</td><td>\$</td><td>_____</td></tr> <tr><td>_____</td><td>\$</td><td>_____</td></tr> <tr><td>_____</td><td>\$</td><td>_____</td></tr> <tr><td>Total</td><td>\$</td><td>-</td></tr> </table>	_____	\$	_____	_____	\$	_____	_____	\$	_____	_____	\$	_____	Total	\$	-
_____	\$	_____														
_____	\$	_____														
_____	\$	_____														
_____	\$	_____														
Total	\$	-														
12.	What relationship, if any, exists between respondent and supervisory and/or managing concerns?															
<p>* 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.</p>																

<div style="text-align: center;"> SCHEDULE D-1 Sources of Supply and Water Developed </div>									
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 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		16	900gpm	19,213,000		
7	Well 5	2133 12th St	5		16	720 gpm	77,254,000		
8									
9									
10									
TUNNELS AND SPRINGS					FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum				
11									
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from								
17	Annual quantities purchased						(Unit chosen) ²		
18									
19									
<p>* State ditch, pipe line, reservoir, etc., with name, if any.</p> <p>¹ Average depth to water surface below ground surface.</p> <p>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.</p>									

<div style="text-align: center;"> SCHEDULE D-2 Description of Storage Facilities </div>				
Line No.	Type	Number	Combined Capacity (Gallons)	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	

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	165	192	792	763
1.5 - in	8	8	1	1
2 - in	27	27		
4 - in	2	2		
6 - in	1	1		
- in				
Other				
Total	203	230	793	764

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	192	763
2 - in	27	
1.5- in	8	1
2 - in	-	
4 - in	2	
6 - in	1	
Other		
Total	230	764

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 _____ CUFT _____ (Unit Chosen) ¹								
	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Single-family residential	136,093	117,156	102,954	128,073	215,086	257,541	34,320	991,223
Commercial and Multi-residential	41,792	37,163	66,074	49,551	153,943	226,775	250,658	825,956
Large water users								-
Public authorities								-
Irrigation								-
Other								-
Total	177,885	154,319	169,028	177,624	369,029	484,316	284,978	1,817,179
	During Current Year							Total
	August	September	October	November	December	Subtotal	Total	Prior Year
Single-family residential	302,389	274,649	231,780	126,948	140,561	1,076,327	2,067,550	2,306,389
Commercial and Multi-residential	221,348	254,006	95,913	36,355	52,959	660,581	1,486,537	1,311,338
Large water users						-	-	
Public authorities						-	-	
Irrigation						-	-	
Other						-	-	
Total	523,737	528,655	327,693	163,303	193,520	1,736,908	3,554,087	3,617,727

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 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?	YES
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:	9/19/1978; 8/27/2021
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.

[illegible]

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: Plumas Bank
Address: 5050 Meadowood Mall Circle, Reno NV 89502
Phone Number: 775-786-0901 x6602
Account Number: 108603390
Date Hired: 8/26/23

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	959	\$ 14.85
1 1/2 inch	9	\$ 29.71
2 inch	27	\$ 47.53
3 inch	-	\$ 89.11
4 inch	2	\$ 148.51
6 inch	1	\$ 297.04
Number of Flat Rate Customers		
Total	998	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 76,657
Add: Surcharge collections	182,110
Interest earned	209
Other deposits	
Less: Loan payments	(182,513)
Bank charges	(1,200)
Other withdrawals	(3,874)
Balance at end of year	\$ 71,389

4. Reason for other deposits/withdrawals

Bank transfer errors, monthly bank fees and annual loan fee.

5. Total Accumulated Reserve \$ 56,180

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:	<u>Plumas Bank</u>
Address:	<u>5050 Meadowood Mall Circle, Reno NV 89502</u>
Account Number:	<u>10114013</u>
Date Opened:	<u>3/23/16</u>

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

A. Commercial

NAME	AMOUNT
Trestle	\$ 8,875
	\$
	\$
	\$
	\$

B. Residential

NAME	AMOUNT
Archuleta	\$ 5,796
	\$
	\$
	\$
	\$

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 437,892
Deposits during the year	14,671
Interest earned for calendar year	
Withdrawals from this account	
Balance at end of year	\$ 452,563

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

DECLARATION

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

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

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

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2024 through December 31, 2024.

President
Title (Please Print)


Signature

530-541-2606
Telephone Number

4/15/25
Date

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