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CLASS B and C  
WATER UTILITIES

U# \_\_\_\_\_

**COPY**

2000  
ANNUAL REPORT  
OF

Big Basin Water Co., Inc.

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

P.O. Box 197

Boulder Creek, CA

95006

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 2000

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2001  
(FILE TWO COPIES IF THREE RECEIVED)

## INSTRUCTIONS

### FOR PREPARATION OF

### SELECTED FINANCIAL DATA SHEET

### FOR CLASS A, B, C AND D, 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 instruction below:

1. Common plant allocated to water should be indicated with water plant figures in Net Plant Investment.
2. The capitalization section for those reporting on both California Only and Total System Forms should be identical and completed with Total Company Data. Be sure that Advances for Construction include California water data only.
3. Complete the operation section with California water revenues and expenses, but if necessary, remove interdepartmental revenues and expenses.
4. All other utility and nonutility revenues and expenses are netted on Line No. 38.

## INSTRUCTIONS

1. One completed copy of this report (two copies if three received) must be filed NOT LATER THAN MARCH 31, following the year covered by the report, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION  
WATER DIVISION  
505 VAN NESS AVENUE, ROOM 3105  
SAN FRANCISCO, CALIFORNIA 94102-3298**

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 Oath, on the last page, must be signed by an officer, partner or owner.
4. The report must be prepared in ink or by the use of a typewriter. Computer generated report forms may be substituted.
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. The totals of the details in the latter must agree with the balances of the accounts to which they refer.
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.
9. This report must cover a calendar year, from January 1 through December 31. Fiscal year reports will not be accepted.

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES  
2000

NAME OF UTILITY Big Basin Water Co., Inc. PHONE (831) 338-2933

PERSON RESPONSIBLE FOR THIS REPORT Jim Moore  
(Prepared from information in the 2000 Annual Report)

	1/1/ <u>00</u>	12/31/ <u>00</u>	Average
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
2 Land and Land Rights	<u>170,807</u>	<u>171,730</u>	<u>171,269</u>
3 Depreciable Plant	<u>564,630</u>	<u>569,530</u>	<u>567,080</u>
4 Gross Plant in Service	<u>736,437</u>	<u>742,260</u>	<u>739,349</u>
5 Less: Accumulated Depreciation	<u>(37,585)</u>	<u>(49,387)</u>	<u>(43,486)</u>
6 Net Water Plant in Service	<u>698,852</u>	<u>692,873</u>	<u>695,863</u>
7 Water Plant Held for Future Use	<u>          </u>	<u>          </u>	<u>          </u>
8 Construction Work in Progress	<u>          </u>	<u>          </u>	<u>          </u>
9 Materials and Supplies	<u>          </u>	<u>          </u>	<u>          </u>
10 Less: Advances for Construction	<u>(          )</u>	<u>(          )</u>	<u>(          )</u>
11 Less: Contribution in Aid of Construction	<u>(          )</u>	<u>(          )</u>	<u>(          )</u>
12 Less: Accumulated Deferred Income and Investment Tax Credits	<u>(          )</u>	<u>(          )</u>	<u>(          )</u>
13 Net Plant Investment	<u>698,852</u>	<u>692,873</u>	<u>695,863</u>
<b>CAPITALIZATION</b>			
14 Common Stock	<u>145,032</u>	<u>145,032</u>	<u>145,032</u>
15 Proprietary Capital (Individual or Partnership)	<u>          </u>	<u>          </u>	<u>          </u>
16 Paid-in Capital	<u>846,829</u>	<u>846,829</u>	<u>846,829</u>
17 Retained Earnings	<u>(189,933)</u>	<u>(207,753)</u>	<u>(198,843)</u>
18 Common Stock and Equity (Lines 14 through 17)	<u>801,928</u>	<u>784,108</u>	<u>793,018</u>
19 Preferred Stock	<u>          </u>	<u>          </u>	<u>          </u>
20 Long-Term Debt	<u>          </u>	<u>          </u>	<u>          </u>
21 Notes Payable	<u>          </u>	<u>          </u>	<u>          </u>
22 Total Capitalization (Lines 18 through 21)	<u>801,928</u>	<u>784,108</u>	<u>793,018</u>

(Revised 2/01)

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES  
2000

NAME OF UTILITY Big Basin Water Co., Inc. PHONE (831) 338-2933

	Annual Amount
<b>INCOME STATEMENT</b>	
23 Unmetered Water Revenue	233,550
24 Fire Protection Revenue	_____
25 Irrigation Revenue	_____
26 Metered Water Revenue	_____
27 Total Operating Revenue	233,550
28 <u>Operating Expenses</u>	217,519
29 Depreciation Expense (Composite Rate <u>2.1%</u> )	11,802
30 Amortization and Property Losses	_____
31 Property Taxes	8,213
32 Taxes Other Than Income Taxes	10,589
33 Total Operating Revenue Deduction Before Taxes	248,123
34 California Corp. Franchise Tax	800
35 Federal Corporate Income Tax	_____
36 Total Operating Revenue Deduction After Taxes	248,923
37 Net Operating Income (Loss) - California Water Operations	(15,373)
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	_____
39 Income Available for Fixed Charges	_____
40 Interest Expense	2,447
41 Net Income (Loss) Before Dividends	(17,820)
42 Preferred Stock Dividends	_____
43 Net Income (Loss) Available for Common Stock	(17,820)

<b>OTHER DATA</b>		
44 Refunds of Advances for Construction		_____
45 Total Payroll Charged to Operating Expenses		126,535
46 Purchased Water		_____
47 Power		18,929

	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections			
49 Flat Rate Service Connections			
50 Total Active Service Connections			

**CLASS B, C AND D WATER COMPANIES  
SAFE DRINKING WATER BOND ACT DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) loan outstanding during the 12 month reporting period. (Use one sheet for each loan.)

1. Current Fiscal Agent:

Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Phone Number: \_\_\_\_\_  
Date Hired: \_\_\_\_\_

2. Former Fiscal Agent:

Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Phone Number: \_\_\_\_\_  
Date Hired: \_\_\_\_\_

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

\$ 78651.99

4. Summary of the trust bank account activities showing:

Balance at beginning of year	\$
Deposits during the year	<u>78651.99</u>
Withdrawals made for loan payments	<u>72300.94</u>
Other withdrawals from this account	
Balance at end of year	<u>120,385.87</u>

5. Account information:

Bank Name: Bank of the West  
Account Number: 048 005 383  
Date Opened: \_\_\_\_\_

6. Plant amounts included in Schedule A-1a, Account No. 101--Water Plant in Service which were funded using SDWBA funds:

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits* or (Credits) (e)	Balance End of Year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible plant	1,000				1,000
3	303	Land	170,807	923			171,730
4		Total non-depreciable plant	171,807	923			172,730
5		<b>DEPRECIABLE PLANT</b>					
6	304	Structures	2,500				2,500
7	307	Wells					
8	317	Other water source plant	15,785				15,785
9	311	Pumping equipment	11,332				11,332
10	320	Water treatment plant	25,111				25,111
11	330	Reservoirs, tanks and sandpipes	254,588				254,588
12	331	Water mains	17,930	4,500			22,430
13	333	Services and meter installations	1,418				1,418
14	334	Meters	4,469				4,469
15	335	Hydrants	7,068				7,068
16	339	Other equipment	134,676				134,676
17	340	Office furniture and equipment	14,753	400			15,153
18	341	Transportation equipment	75,000				75,000
19		Total depreciable plant	564,630	4,900			569,530
20		Total water plant in service	736,437	5,823			742,260

### GENERAL INFORMATION

1 Name under which utility is doing business:  
Big Basin Water, Co.

2 Official mailing address:  
P.O. Box 197, Boulder Creek, CA ZIP 95006

3 Name and title of person to whom correspondence should be addressed:  
Jim Moore Telephone: (831) 338-2933

4 Address where accounting records are maintained:

5 Service Area: (Refer to district reports if applicable.)

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

Name:

Address: Telephone:

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) Big Basin Water Co., Inc.  
Organized under laws of (state) California

Principal Officers:

(Name) Jim Moore (Title) President

(Name) (Title)

(Name) (Title)

(Name) (Title)

8 Names of associated companies:

None

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:

Date:

N/A Date:

Date:

Date:

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

N/A





**SCHEDULE A**  
**COMPARATIVE BALANCE SHEETS**  
**Liabilities and Other Credits**

Line No.	Acct. No.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>CORPORATE CAPITAL AND SURPLUS</b>			
2	201	Common stock	9	145,032	145,032
3	204	Preferred stock	9		
4	211	Other paid-in capital	9	846,829	846,829
5	215	Retained earnings	10	(207,753)	(189,933)
6		Total corporate capital and retained earnings		784,108	801,928
7		<b>PROPRIETARY CAPITAL</b>			
8	218	Proprietary capital	10		
9	218.1	Proprietary drawings			
10		Total proprietary capital		0	0
11		<b>LONG TERM DEBT</b>			
12	224	Long term debt	11	20,890	26,297
13	225	Advances from associated companies	12		
14		<b>CURRENT AND ACCRUED LIABILITIES</b>			
15	231	Accounts payable		4,506	5,609
16	232	Short term notes payable			
17	233	Customer deposits			
18	235	Payables to associated companies	12		
19	236	Accrued taxes			
20	237	Accrued interest			
21	241	Other current liabilities	13	7,993	0
22		Total current and accrued liabilities		12,499	5,609
23		<b>DEFERRED CREDITS</b>			
24	252	Advances for construction	13		
25	253	Other credits	8		
26	255	Accumulated deferred investment tax credits	13		
27	282	Accumulated deferred income taxes - ACRS depreciation	13		
28	283	Accumulated deferred income taxes - other	13		
29		Total deferred credits			
30		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
31	271	Contributions in aid of construction	14		
32	272	Accumulated amortization of contributions			
33		Net contributions in aid of construction			
34		Total liabilities and other credits		817,497	833,834

**SCHEDULE A-1  
UTILITY PLANT**

Line No	Acct No	Title of Account (a)	Balance Beg of Year (b)	Plt Additions During year (c)	Plt Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water plant in service	736,437	5,823			742,260
2	103	Water plant held for future use					
3	104	Water plant purchased or sold					
4	105	Construction work in progress - water plant			XXXXXXXXXXXX		
5	114	Water plant acquisition adjustments			XXXXXXXXXXXX		
6		Total utility plant	736,437	5,823			742,260

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

**SCHEDULE A-1a  
Account No. 101 - Water Plant in Service**

Line No	Acct No	Title of Account (a)	Balance Beg of Year (b)	Plt Additions During year (c)	Plt Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible plant	1,000				1,000
3	303	Land	170,807	923			171,730
4		Total non-depreciable plant	171,807	923			172,730
5		<b>DEPRECIABLE PLANT</b>					
6	304	Structures	2,500				2,500
7	307	Wells					
8	317	Other water source plant	15,785				15,785
9	311	Pumping equipment	11,332				11,332
10	320	Water treatment plant	25,111				25,111
11	330	Reservoirs, tanks and sandpipes	254,588				254,588
12	331	Water mains	17,930	4,500			22,430
13	333	Services and meter installations	1,418				1,418
14	334	Meters	4,469				4,469
15	335	Hydrants	7,068				7,068
16	339	Other equipment	134,676				134,676
17	340	Office furniture and equipment	14,753	400			15,153
18	341	Transportation equipment	75,000				75,000
19		Total depreciable plant	564,630	4,900			569,530
20		Total water plant in service	736,437	5,823			742,260

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

**SCHEDULE A-1b**  
**Account No. 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	N/A			
4				
5				
6				
7				
8				
9				
10	Total			

**SCHEDULE A-2**  
**Account No. 121 - Non-utility Property and Other Assets**

Line No.	Name and Description of Property (a)	Book Value End of Year (b)
1	Intercompany due from sewer department	97,137
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	97,137

**SCHEDULE A-3**  
**Account Nos. 108 and 122 - Depreciation and Amortization Reserves**

Line No.	Item (a)	Account 108 Water Plant (b)	Account 106.1 SDWBA Loans (c)	Account 122 Non-utility Property (d)
1	Balance in reserves at beginning of year	37,585		
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	11,802		
4	(b) Charged to Account No 272			
5	(c) Charged to clearing accounts			
6	(d) Salvage recovered			
7	(e) All other credits (Footnote 2)			
8	Total Credits			
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired			
11	(b) Cost of removal			
12	(c) All other debits (Footnote 3)			
13	Total debits			
14	Balance in reserve at end of year	49,387		
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE 2.1 %			
16				
17	(2) EXPLANATION OF ALL OTHER CREDITS:			
18				
19				
20				
21				
22				
23	(3) EXPLANATION OF ALL OTHER DEBITS:			
24				
25				
26				
27				
28				
29	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION			
30	(a) Straight line	[ ]		
31	(b) Liberalized	[ ]		
32	(1) Sum of the years digits	[ ]		
33	(2) Double declining balance	[ ]		
34	(3) Other	[ X ]	MACRS	
35	(c) Both straight line and liberalized	[ ]		

**SCHEDULE A-3a**  
**Account No. 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 Excl. Cost of Removal (d)	Salvage and Cost of Removal Net (Dr.) or (Cr.) (e)	Balance End of Year (f)
1	304	Structures					
2	307	Wells					
3	317	Other water source plant	1,324	331			1,655
4	311	Pumping equipment	948	237			1,185
5	320	Water treatment plant	2,108	527			2,635
6	330	Reservoirs, tanks and sandpipes	24,210	5,346			29,556
7	331	Water mains	1,253	377			1,630
8	333	Services and meter installations	120	30			150
9	334	Meters	372	93			465
10	335	Hydrants	592	148			740
11	339	Other equipment	4,104	2,828			6,932
12	340	Office furniture and equipment	859	310			1,169
13	341	Transportation equipment	1,695	1,575			3,270
14		Total	37,585	11,802			49,387

**SCHEDULE A-4**  
**Account No. 174 - Other Current Assets**

Line No.	Item (a)	Amount (b)
1		
2		
3		
4	N/A	
5		
6		
7		
8		
9		
10		

**SCHEDULE A-5**  
**Accounts Nos. 180 and 263 - Unamortized debt discount and expense and unamortized premium on debt**

- 1 Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium on Debt, particulars of discount and expense or premium applicable to each class and series of long-term debt.
- 2 Show premium amounts in red or by enclosure in parentheses.
- 3 In column (b) show the principal amount of bonds or other long-term debt originally issued.
- 4 In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
- 5 Furnish particulars regarding the treatment of unamortized debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year.
- 6 Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.

Line No.	Designation of long-term debt (a)	Principal amount of securities to which discount and expense, or premium minus expense, relates (b)	Total discount and expense or net premium (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
				From -- (d)	To -- (e)				
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
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25									
26									
27									
28									

**SCHEDULE A-6**  
**Account Nos. 201 and 204 - Capital Stock**

Line No.	Class of Stock (a)	Date of Issue (b)	Number of Shares Authorized by Articles of Incorporation (c)	Par or Stated Value (d)	Number of Shares Outstanding (e)	Amount Outstanding End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common	1/85				145,032		0
2								
3								
4								
5								
6							Total	0

**SCHEDULE A-7**  
**Record of Stockholders at End of Year**

Line No.	COMMON STOCK	Number of Shares (b)	PREFERRED STOCK	Number of Shares (d)
	Name (a)		Name (c)	
1				
2				
3				
4				
5				
6				
7	Total number of shares		Total number of shares	

**SCHEDULE A-8**  
**Account No. 211 - Other Paid in Capital (Corporations only)**

Line No.	Type of Paid in Capital (a)	Balance End of Year (b)
1	Additional investments by shareholders	846,829
2		
3		
4	Total	



**SCHEDULE A-9**  
**Account No. 215 - Retained Earnings**  
**(Corporations Only)**

Line No	Item (a)	Amount (b)
1	Balance beginning of year	(189,933)
2	<b>CREDITS</b>	
3	Net income	
4	Prior period adjustments	
5	Other credits (detail)	
6	Total credits	
7		
8	<b>DEBITS</b>	
9	Net losses	(17,820)
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total debits	(207,753)
15	Balance end of year	

**SCHEDULE A-10**  
**Account No. 218 - Proprietary Capital**  
**(Sole Proprietor or Partnership)**

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	<b>CREDITS</b>	
3	Net income	
4	Additional investments during year	N/A
5	Other credits (detail)	
6	Total credits	
7	<b>DEBITS</b>	
8	Net losses	
9	Withdrawals during year	
10	Other debits (detail)	
11	Total debits	
12	Balance end of year	

**SCHEDULE A-11**  
**Account No. 224 - Long Term Debt**

Line No.	Class (a)	Name of Issue (b)	Date of Issue (c)	Date of Maturity (d)	Principal Amount Authorized (e)	Outstanding Per Balance Sheet (f)	Rate of Interest (g)	Interest Accrued During Year (h)	Sinking Fund (i)	Interest Paid During Year (j)
1										
2										
3										
4										
5										
6										

N/A

**SCHEDULE A-12**  
**Account No. 225 - Advances from Associated Companies**

Line No.	Nature of Obligation (a)	Amount of Obligation (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1					
2					
3		N/A			
4	<b>Totals</b>				

**Schedule A-13**  
**Account No. 235 - Payables to Associated Companies**

Line No.	Nature of Obligation (a)	Balance End of Year (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1					
2					
3		N/A			
4	<b>Totals</b>				

**SCHEDULE A-14**  
**Account No. 241 - Other Current Liabilities**

Line No.	Description (a)	Balance End of Year (b)
1	PUC fees payable	3,519
2	Payroll taxes payable	4,474
3		
4		
5	Totals	7,993

**SCHEDULE A-15**  
**Account No. 252 - Advances for Construction**

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	XXXXXXXXXXXXXXXXXX	
2	Additions during year	XXXXXXXXXXXXXXXXXX	
3	Subtotal - Beginning balance plus additions during year	XXXXXXXXXXXXXXXXXX	
4	Charges during year:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
5	Refunds	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
6	Percentage of revenue basis		XXXXXXXXXXXXXXXXXX
7	Proportionate cost basis		XXXXXXXXXXXXXXXXXX
8	Present worth basis		XXXXXXXXXXXXXXXXXX
9	Total refunds		XXXXXXXXXXXXXXXXXX
10	Transfers to Acct. 271, Contributions in aid of Construction	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
11	Due to expiration of contracts		XXXXXXXXXXXXXXXXXX
12	Due to present worth discount		XXXXXXXXXXXXXXXXXX
13	Total transfers to Acct. 271		XXXXXXXXXXXXXXXXXX
14	Securities Exchanged for Contracts (Enter detail below)		XXXXXXXXXXXXXXXXXX
15	Subtotal - charges during year		
16	Balance end of year	XXXXXXXXXXXXXXXXXX	

N/A

**SCHEDULE A-16**  
**Account Nos. 255, 282, and 283 - Deferred Taxes**

Line No.	Item (a)	Account 255 Investment Tax Credit (b)	Account 282 Income Tax - ACRS Depreciation (c)	Account 283 - Other (d)
1				
2				
3				
4				
5	Totals			

N/A

**SCHEDULE A-17**

**Account No. 271 - Contributions in Aid of Construction**

**Instructions for Preparation of Schedule of Contributions in Aid of Construction**

- 1 The credit balance in the account other than that portion of the balance relating to nondepreciable property (column d), to property retired prior to January 1, 1955 (column e), shall be written off through charges to this account and credits to Account No. 106. Accumulated depreciation of water plant, over a period equal to the estimated service life of the property involved. Upon retirement of depreciable property for which a depreciation reserve has been created through charges to this account, the cost thereof shall be credited to the appropriate plant account and concurrently charged to Account No. 106. If the property is retired prior to the service life originally estimated, the balance in this account with respect to the retired property shall be transferred to the depreciation reserve account.
  
- 2 That portion of the balance applicable to nondepreciable property shall remain unchanged until the property is sold or otherwise retired. Upon retirement, the cost of such nondepreciable property acquired by donation or through use of donated funds shall be credited to the appropriate plant account and charged to this account to clear the credit balance carried herein.
  
- 3 That portion of the balance representing donations on property retired prior to January 1, 1955 (column e), and the amount of depreciation accrued to January 1, 1955, on property in service (column f), shall not be transferred from this account or otherwise disposed of without first receiving written authorization from the Commission.

Line No.	Item (a)	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 (e)	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 (f)
			Depreciable (c)	Non-Depreciable (d)		
1	Balance beginning of year					
2	Add: Credits to account during year					
3	Contributions received during year					
4	Other credits*					
5	Total credits					
6	Deduct: Debits to Account during year					
7	Depreciation charges for year					
8	Nondepreciable donated property retired					
9	Other debits*					
10	Total debits					
11	Balance end of year					

\* Indicate nature of these items and show the accounts affected by the contra entries

N/A



**SCHEDULE B-1**  
**Account No. 400 - Operating Revenues**

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceeding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
1		<b>WATER SERVICE REVENUES</b>			
2	460	Unmetered water revenue			
3		460.1 Single - family residential			
4		460.2 Commercial and multi-residential			
5		460.3 Large water users			
6		460.5 Safe Drinking Water Bond Surcharge			
7		460.9 Other unmetered revenue			
8		Sub-total			
9	462	Fire protection revenue			
10		462.1 Public fire protection			
11		462.2 Private fire protection			
12		Sub-total			
13	465	Irrigation revenue			
14	470	Metered water revenue			
15		470.1 Single-family residential	233,550	227,868	5,682
16		470.2 Commercial and multi-residential			
17		470.3 Large water users			
18		470.5 Safe Drinking Water Bond Surcharge			
19		470.9 Other metered revenue			
20		Sub-total			
21		Total water service revenues			
22	480	Other water revenue			
23		Total operating revenues			

**SCHEDULE B-2**  
**Account No. 401 - Operating Expenses**

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceeding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
1		<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
2		<b>VOLUME RELATED EXPENSES</b>			
3	610	Purchased water			
4	615	Power	18,929	15,984	2,945
5	616	Other volume related expenses			
6		Total volume related expenses	18,929	15,984	2,945
7		<b>NON-VOLUME RELATED EXPENSES</b>			
8	630	Employee labor	26,670	0	26,670
9	640	Materials	9,239	7,983	1,256
10	650	Contract work	0	22,965	(22,965)
11	660	Transportation expenses	10,851	9,969	882
12	664	Other plant maintenance expenses	10,378	13,419	(3,041)
13		Total non-volume related expenses	57,138	54,336	2,802
14		Total plant operation and maintenance exp.	76,067	70,320	5,747
15		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
16	670	Office salaries	31,500	41,761	(10,261)
17	671	Management salaries	68,365	92,500	(24,135)
18	674	Employee pensions and benefits	13,558	9,194	4,364
19	676	Uncollectible accounts expense			
20	678	Office services and rentals			
21	681	Office supplies and expenses	6,031	7,222	(1,191)
22	682	Professional services	2,380	4,914	(2,534)
23	684	Insurance	9,298	9,296	2
24	688	Regulatory commission expense	2,179	2,269	(90)
25	689	General expenses	8,141	5,839	2,302
26		Total administrative and general expenses	141,452	172,995	(31,543)
27	800	Expenses capitalized			
28		Net administrative and general expense			
29		Total operating expenses	217,519	243,315	(25,796)



**SCHEDULE B-3**

**Account No. 408, 409, 410 - Taxes Charged During the Year**

Line No.	Type of Tax (a)	Total Taxes Charged During Year (b)	Distribution of Taxes Charged	
			Water (c)	Nonutility (d)
1	Taxes on real and personal property	8,213	8,213	
2	State corporate franchise tax	800	800	
3	State unemployment insurance tax	740	740	
4	Other state and local taxes			
5	Federal unemployment insurance tax	169	169	
6	Federal insurance contributions act	9,680	9,680	
7	Other federal taxes			
8	Federal income taxes			
9				
10				
11	<b>Totals</b>	<b>19,602</b>	<b>19,602</b>	

**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 among 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 4	
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**  
**Account No. 421 and 426 - Income from Nonutility Operations**

Line No.	Description (a)	Revenues Acct. 421 (b)	Expenses Acct. 426 (c)
1			
2	N/A		
3			
4			
5	Total		

**SCHEDULE B-6**  
**Account No. 427 - Interest Expense**

Line No.	Description (a)	Amount (b)
1	Equipment Contracts	2,447
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	2,447

**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			26,670
2	670	Office salaries	1			31,500
3	671	Management salaries	1			68,365
4						
5						
6		Total	4			126,535

**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			N/A				

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

Line No.	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership, or person covering supervision and/or management of any department of the respondent's affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.	
1	1. Did the respondent have a contract or other agreement with any organization or person covering supervision	
2	and/or management of its own affairs during the year? Answer: (Yes or No)	
3	(If the answer is in the affirmative, make appropriate replies to the following questions)*	
4	2. Name of each organization or person that was a party to such a contract or agreement.	
5		
6	3. Date of original contract or agreement.	
7	4. Date of each supplement or agreement.	
8	5. Amount of compensation paid during the year for supervision or management . . . . \$	
9	6. To whom paid	
10	7. Nature of payment (salary, traveling expenses, etc.).	
11	8. Amounts paid for each class of service.	
12		
13	9. Basis for determination of such amounts	
14		
15	10. Distribution of payments:	
16	(a) Charged to operating expenses	Amount
17	(b) Charged to capital amounts	\$
18	(c) Charged to other account	\$
19	Total	\$
20	11. Distribution of charges to operating expenses by primary accounts	
21	Number and Title of Account	Amount
22		\$
23		\$
24		\$
25	Total	\$
26	12. What relationship, if any, exists between respondent and supervisory and/or managing concerns?	
27	N/A	
	* 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	Acre ft		Diversions			
				Priority Right Claim	Capacity	Max.	Min.		
1	Not Used	Forest		86	150	100	20	6	
2	Reservoir	Jamison		100	200	600	80	97	
3	Reservoir	Carver		140	250	400	110	163	
4									
5									

  

WELLS						Pumping Capacity ..... (Unit) 2	Annual Quantities Pumped ..... (Unit) 2	Remarks	
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	1 Depth to Water				
6	#2		1	6"	60' - 180'	30	gpm	0	
7	#4		2	16"	6' - 210'	288	gpm	7 acre ft	
8									
9									
10									

  

TUNNELS AND SPRINGS				FLOW IN ..... (Unit) 2		Annual Quantities Pumped ..... (Unit) 2	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11	45		5	30	10	0	
12							
13							
14							
15							

  

Purchased Water for Resale	
16	Purchased from
17	Annual Quantities purchased (Unit chosen) 1
18	
19	

\* State ditch pipeline reservoir, etc., with name, if any.  
1 Average depth to water surface below ground surface  
2 The quantity unit in established use for experiencing water stored and used in large amounts is the acre foot, which equals 43,560 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	1	2,600,000	
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks Plastic	2	10,000	
10	Wood	2	68,000	
11	Metal	6	691,000	
12	Concrete			
13	Totals		2,768,000	

**SCHEDULE D-3**  
**Description of Transmission and Distribution Facilities**

**A. LENGTH OF DITCHES, FLUMES AND LINKED 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	Totals								

**A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Concluded**

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	Lines conduit								
9									
10	Totals								

**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			6,000			800			
17	Screw or welded casing									
18	Cement - asbestos						6,850		27,400	7,200
19	Welded steel						1,100			
20	Wood									
21	Other (specify) <i>PVC</i>			1,000			17,000		6,000	9,800
22	Totals			7,000			25,750		33,400	17,000

**B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Concluded**

Line No.		10	12	14	16	18	20	Other Sizes	Total All Sizes
								(Specify Sizes)	
23	Cast Iron								
24	Cast Iron (cement lined)								
25	Concrete								
26	Copper								
27	Riveted steel								
28	Standard screw								6,800
29	Screw or welded casing								
30	Cement - asbestos	4,600	6,200						52,250
31	Welded steel								1,100
32	Wood								
33	Other (specify) <i>PVC</i>								33,800
34	Totals	4,600	6,200						93,950

**SCHEDULE D-4**  
Number of Active Service Connections

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior	Current	Prior	Current
	Year	Year	Year	Year
Single family residential	536	536	6	6
Commercial and Multi-residential	5	5	2	2
Large water users	4	4		
Public authorities	2	2		
Irrigation	20	20		
Other (specify)				
Subtotal	567	567		
Private fire connections	2	2	8	8
Public fire hydrants	81	81		
Total	650	650	8	8

**SCHEDULE D-5**  
Number of Meters and Services on  
Pipe Systems at End of Year

Size	Meters	Services
3/8 x 3/4 - in	535	xxxxxxxxxxxx
3/4 - in	2	
1 - in	22	
- in	4	
- in	4	
- in		
- in		
- in		
Other		
unmetered	8	
Total	575	

**SCHEDULE D-6**  
Meter Testing Data

<b>A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:</b>	
1. New, after being received . . . . .	0
2. Used, before repair . . . . .	0
3. Used, after repair . . . . .	0
4. Found fast, requiring billing adjustment . . . . .	0
<b>B. Number of Meters in Service Since Last Test</b>	
1. Ten years or less . . . . .	150
2. More than 10, but less than 15 years . . . . .	35
3. More than 15 years . . . . .	782

**SCHEDULE D-7**  
Water delivered to Metered Customers by Months and Years in 100 SA<sup>3</sup> (Unit Chosen)

Classification of Service	During Current Year							Subtotal	
	January	February	March	April	May	June	July		
Single-family residential									
Commercial and Multi-residential									
Large water users									
Public authorities									
Irrigation									
Other (specify)									
Total	46								
Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Single-family residential									
Commercial and Multi-residential									
Large water users									
Public authorities									
Irrigation									
Other (specify)									
Total									

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

Total acres irrigated 10

Total population served 1440



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