

Received _____
Examined _____

**CLASS B and C
WATER UTILITIES**

U# _____

**AMENDED
2002
ANNUAL REPORT
OF**

BIG BASIN WATER COMPANY

P.O. Box 197

Boulder Creek, CA 95006

**TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2002**

**REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2003
(FILE TWO COPIES IF THREE RECEIVED)**

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.

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.

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

20

NAME OF UTILITY Big Basin Water

PHONE 831-338-2933

PERSON RESPONSIBLE FOR THIS REPORT Thomas Moore

(Prepared from Information in the 2002 Annual Report)

	1/1/02	12/31/02	Average
BALANCE SHEET DATA			
1 Intangible Plant	1,000.00	1,000.00	1,000.00
2 Land and Land Rights	94,148.00	94,148.00	94,148.00
3 Depreciable Plant	1,798,498.00	1,804,246.00	1,801,372.00
4 Gross Plant in Service	1,893,646.00	1,899,394.00	1,896,520.00
5 Less: Accumulated Depreciation			
6 Net Water Plant in Service			
7 Water Plant Held for Future Use			
8 Construction Work in Progress			
9 Materials and Supplies	50,000.00	50,000.00	50,000.00
10 Less: Advances for Construction	()	()	()
11 Less: Contribution in Aid of Construction	()	()	()
12 Less: Accumulated Deferred and Investment Tax Credits	()	()	()
13 Net Plant Investment	1,943,646.00	1,949,394.00	1,946,520.00
CAPITALIZATION			
14 Common Stock	145,032.00	145,032.00	145,032.00
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	896,892.00	896,829.00	896,829.00
17 Retained Earnings	178,973.00	216,736.00	197,855.00
18 Common Stock and Equity (Lines 14 through 17)	862,951.00	825,125.00	844,006.00
19 Preferred Stock			
20 Long-Term Debt			
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	862,951.00	825,125.00	844,006.00

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

20__

NAME OF UTILITY Big Basin Water Co., Inc.

PHONE 831-338-2933

INCOME STATEMENT		Annual Amount
23	Unmetered Water Revenue	2,880.00
24	Fire Protection Revenue	_____
25	Irrigation Revenue	1,398.00
26	Metered Water Revenue	231,052.00
27	Total Operating Revenue	235,330.00 ✓
28	<u>Operating Expenses</u>	241,200.00
29	Depreciation Expense (Composite Rate <u>2.1%</u>)	12,014.00
30	Amortization and Property Losses	_____
31	Property Taxes	8,360.00
32	Taxes Other Than Income Taxes	10,719.00
33	Total Operating Revenue Deduction Before Taxes	272,293.00
34	California Corp. Franchise Tax	800.00
35	Federal Corporate Income Tax	_____
36	Total Operating Revenue Deduction After Taxes	273,093.00
37	Net Operating Income (Loss) - California Water Operations	(37,763.00)
38	Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	_____
39	Income Available for Fixed Charges	_____
40	Interest Expense	_____
41	Net Income (Loss) Before Dividends	(37,763.00)
42	Preferred Stock Dividends	_____
43	Net Income (Loss) Available for Common Stock	(37,763.00) ✓

OTHER DATA		
44	Refunds of Advances for Construction	_____
45	Total Payroll Charged to Operating Expenses	(125,050.00)
46	Purchased Water	_____
47	Power	(18,230.00)

<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
48	Metered Service Connections	567	566	566
49	Flat Rate Service Connections	8	8	8
50	Total Active Service Connections	575	574	574

**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: Bank of the West
Address: 2020 North Pacific Ave., Santa Cruz 95060
Phone Number: 831-429-2265
Date Hired: _____

2. Former Fiscal Agent:

Name: Citi Bank
Address: _____
Phone Number: _____
Date Hired: _____

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

\$77,460.00

4. Summary of the trust bank account activities showing:

Balance at beginning of year	<u>\$ 22,324.68</u>
Deposits during the year	<u>\$ 138,228.79</u>
Withdrawals made for loan payments	<u>\$ 72,300.94</u>
Other withdrawals from this account	<u>\$ 18.00</u>
Balance at end of year	<u>\$ 88,234.53</u>

5. Account information:

Bank Name: Bank of the West
Account Number: 048-005383
Date Opened: 03/01/95

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

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		NON-DEPRECIABLE PLANT					
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
5		DEPRECIABLE PLANT					
6	304	Structures	38,712.00				38,712.00
7	307	Wells ..	96,105.00				96,105.00
8	317	Other water source plant	-				-
9	311	Pumping equipment	1,106.00				1,106.00
10	320	Water treatment plant	150,057.00				150,057.00
11	330	Reservoirs, tanks and sandpipes	8,479.00				8,479.00
12	331	Water mains	906,084.00				906,084.00
13	333	Services and meter installations	12,412.00				12,412.00
14	334	Meters	2,003.00				2,003.00
15	335	Hydrants	14,010.00				14,010.00
16	339	Other equipment	-				-
17	340	Office furniture and equipment	-				-
18	341	Transportation equipment	-				-
19		Total depreciable plant	1,228,968.00				1,228,968.00
20		Total water plant in service	1,228,968.00				1,228,968.00

GENERAL INFORMATION

1 Name under which utility is doing business:
Big Basin Water Company

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:
16575 Jamison Creek Rd Boulder Creek CA

5 Service Area: (Refer to district reports if applicable.)
Boulder Creek Country Club area of Boulder Creek

6 Service Manager (if located in or near Service Area): (Refer to district reports if applicable.)
Name: Jim Moore
Address: 600 Brimblecom Rd. Telephone (831)338-2645
Boulder Creek CA 95006

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 Company Inc.
Organized under laws of (state) California

Principal Officers:
(Name) Jim Mc Pherson (Title) President
(Name) Jim Moore (Title) Vice-President
(Name) Teri Moore (Title) Sec/Tres
(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:
N/A Date:
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		CORPORATE CAPITAL AND SURPLUS			
2	201	Common stock	9	145,032.00	145,032.00
3	204	Preferred stock	9		
4	211	Other paid-in capital	9	770,459.00	805,897.00
5	215	Retained earnings	10	216,736.00	178,973.00
6		Total corporate capital and retained earnings		698,755.00	771,956.00
7		PROPRIETARY CAPITAL			
8	218	Proprietary capital	10		
9	218.1	Proprietary drawings			
10		Total proprietary capital			
11		LONG TERM DEBT			
12	224	Long term debt	11	960,735.00	992,243.00
13	225	Advances from associated companies	12		
14		CURRENT AND ACCRUED LIABILITIES			
15	231	Accounts payable		5,020.00	2,998.00
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	34,053.00	18,161.00
22		Total current and accrued liabilities		39,073.00	21,159.00
23		DEFERRED CREDITS			
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		CONTRIBUTIONS IN AID OF CONSTRUCTION			
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		1,698,563.00	1,785,358.00

**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	1,893,646.00	5,748.00			1,899,394.00
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	1,893,646.00	5,748.00			1,899,394.00

* 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		NON-DEPRECIABLE PLANT					
2	301	Intangible plant	\$ 1,000.00				\$ 1,000.00
3	303	Land	\$ 94,148.00				\$ 94,148.00
4		Total non-depreciable plant	\$ 95,148.00	\$ -	\$ -	\$ -	\$ 95,148.00
5		DEPRECIABLE PLANT					
6	304	Structures	\$ 41,212.00				\$ 41,212.00
7	307	Wells	\$ 96,105.00				\$ 96,105.00
8	317	Other water source plant	\$ 15,785.00				\$ 15,785.00
9	311	Pumping equipment	\$ 12,438.00				\$ 12,438.00
10	320	Water treatment plant	\$ 175,168.00				\$ 175,168.00
11	330	Reservoirs, tanks and sandpipes	\$ 263,067.00	\$ 3,638.00			\$ 266,705.00
12	331	Water mains	\$ 928,514.00				\$ 928,514.00
13	333	Services and meter installations	\$ 13,830.00				\$ 13,830.00
14	334	Meters	\$ 6,472.00				\$ 6,472.00
15	335	Hydrants	\$ 21,078.00				\$ 21,078.00
16	339	Other equipment	\$ 134,676.00	\$ 2,110.00			\$ 136,786.00
17	340	Office furniture and equipment	\$ 15,153.00				\$ 15,153.00
18	341	Transportation equipment	\$ 75,000.00				\$ 75,000.00
19		Total depreciable plant	\$ 1,798,498.00	\$ 5,748.00			\$ 1,804,246.00
20		Total water plant in service	\$ 1,893,646.00	\$ 5,748.00			\$ 1,899,394.00

* 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	N/A			
2				
3				
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		
2	Intercompany due from sewer department	83,893.00
3		
4		
5		
6		
7		
8		
9		
10	Total	83,893.00

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

Line No.	Item (a)	Account 106 Water Plant (b)	Account 106.1 SDWBA Loans (c)	Account 122 Non-utility Property (d)
1	Balance in reserves at beginning of year	\$ 61,116.00	\$ 324,448.00	
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	\$ 12,014.00		
4	(b) Charged to Account No 272			
5	(c) Charged to clearing accounts			
6	(d) Salvage recovered			
7	(e) All other credits (Footnote 2)		\$ 40,554.00	
8	Total Credits	\$ 12,014.00	\$ 40,554.00	
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	\$ 73,130.00	\$ 365,002.00	
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE			2.10%
16				
17	(2) EXPLANATION OF ALL OTHER CREDITS:		SDWBA Loan for 30 years Rate used for straight	
18			line remaining life 3.3%	
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		<input checked="" type="checkbox"/>	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	10,482.00	1,329.00			11,811.00
2	307	Wells	25,372.00	3,171.00			28,543.00
3	317	Other water source plant	1,986.00	331.00			2,317.00
4	311	Pumping equipment	1,714.00	274.00			1,988.00
5	320	Water treatment plant	37,825.00	5,479.00			43,304.00
6	330	Reservoirs, tanks and sandpipes	37,141.00	5,665.00			42,806.00
7	331	Water mains	240,870.00	30,371.00			271,241.00
8	333	Services and meter installations	3,456.00	439.00			3,895.00
9	334	Meters	1,088.00	160.00			1,248.00
10	335	Hydrants	4,586.00	610.00			5,196.00
11	339	Other equipment	9,760.00	2,845.00			12,605.00
12	340	Office furniture and equipment	1,487.00	318.00			1,805.00
13	341	Transportation equipment	4,845.00	1,575.00			6,420.00
14		Total	380,612.00	52,567.00			433,179.00

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

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

SCHEDULE A-5
Accounts Nos. 180 and 253 - 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 unauthorized debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year.
- 6 Set out separately and identify undeposited amounts applicable to issues which were redeemed in prior years.
- also, date of the Commissioner's authorization of treatment other than as specified by the Uniform System of Accounts.

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		N/A							
4									
5									
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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	Jan-85				145,302.00		0
2								
3								
4								
5								
6							Total	0

SCHEDULE A-7
Record of Stockholders at End of Year

Line No.	COMMON STOCK Name (a)	Number of Shares (b)	PREFERRED STOCK Name (c)	Number of Shares (d)
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	707,459.00
2		
3		
4	Total	707,459.00

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	\$ (178,973.00)
2	CREDITS	
3	Net income	
4	Prior period adjustments	
5	Other credits (detail)	
6	Total credits	
7		
8	DEBITS	
9	Net losses	
10	Prior period adjustments	\$ (37,763.00)
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total debits	\$ (37,763.00)
15	Balance end of year	\$ (216,736.00)

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	CREDITS	N/A
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total credits	
7	DEBITS	
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		2002 SDWBA	2/1/91	2/1/21	\$1,228,968.00	\$ 960,734.53	4.1439			\$40,792.45
2										
3										
4										
5										
6										

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		N/A			
2					
3					
4	Totals				

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		N/A			
2					
3					
4	Totals				

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

Line No.	Description (a)	Balance End of Year (b)
1	PUC fees payable	\$ 3,911.00
2	Payroll taxes payable	\$ 3,668.00
3	Credit card payables	\$ 26,474.00
4		
5	Totals	\$ 34,053.00

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	

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		N/A		
3				
4				
5	Totals			

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 ²	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 ³
			Depreciable (c)	Non-Depreciable ¹ (d)		
1	Balance beginning of year					
2	Add: Credits to account during year	N/A				
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

SCHEDULE B-1
Account No. 400 - Operating Revenues

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
1		WATER SERVICE REVENUES			
2	460	Unmetered water revenue			
3		460.1 Single - family residential	2,880.00	2,880.00	0
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	2,880.00	2,880.00	0
9	462	Fire protection revenue	0	0	
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	231,052.00	227,410.00	3,642.00
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	231,052.00	227,410.00	3,642.00
21		Total water service revenues	233,932.00	230,290.00	3,642.00
22	480	Other water revenue	1,398.00	4,573.00	(3,175.00)
23		Total operating revenues	235,330.00	234,863.00	467.00

SCHEDULE B-2
Account No. 401 - Operating Expenses

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
1		PLANT OPERATION AND MAINTENANCE EXPENSES			
2		VOLUME RELATED EXPENSES			
3	610	Purchased water			
4	615	Power	18,230.00	17,693.00	537.00
5	616	Other volume related expenses			
6		Total volume related expenses	18,230.00	17,693.00	537.00
7		NON-VOLUME RELATED EXPENSES			
8	630	Employee labor	29,640.00	29,640.00	
9	640	Materials	8,443.00	8,652.00	(209.00)
10	650	Contract work			
11	660	Transportation expenses	8,024.00	8,919.00	(895.00)
12	664	Other plant maintenance expenses	20,835.00	18,849.00	1,986.00
13		Total non-volume related expenses	66,942.00	66,060.00	882.00
14		Total plant operation and maintenance exp.	85,172.00	83,753.00	1,419.00
15		ADMINISTRATIVE AND GENERAL EXPENSES			
16	670	Office salaries	29,610.00	29,610.00	
17	671	Management salaries	65,800.00	65,800.00	
18	674	Employee pensions and benefits	22,592.00	17,150.00	5,442.00
19	676	Uncollectible accounts expense			
20	678	Office services and rentals	5,295.00	5,290.00	5.00
21	681	Office supplies and expenses	4,926.00	4,183.00	743.00
22	682	Professional services	1,024.00	2,059.00	(1,035.00)
23	684	insurance	10,317.00	10,417.00	(100.00)
24	688	Regulatory commission expense			
25	689	General expenses	16,464.00	7,801.00	8,663.00
26		Total administrative and general expenses	156,028.00	142,310.00	13,718.00
27	800	Expenses capitalized			
28		Net administrative and general expense			
29		Total operating expenses	241,200.00	226,063.00	15,137.00

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	8,360.00	8,360.00	
2	State corporate franchise tax	800.00	800.00	
3	State unemployment insurance tax	399.00	399.00	
4	Other state and local taxes		-	
5	Federal unemployment insurance tax	168.00	168.00	
6	Federal insurance contributions act	10,152.00	10,152.00	
7	Other federal taxes			
8	Federal income taxes			
9				
10				
11	Totals	19,879.00	19,879.00	

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		N/A
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			
3			
4			
5	Total		

SCHEDULE B-6
Account No. 427 - Interest Expense

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

SCHEDULE C-1
Compensation of Individual Proprietor, Partners and Employees Included in Expenses

Line No.	Acct. No.	Account (a)	Number at End of Year (b)	Salaries Charged to Expense (c)	Salaries Charged to Plant Accounts (d)	Total Salaries and Wages Paid (e)
1	630	Employee Labor		\$ 29,640.00		\$ 29,640.00
2	670	Office salaries		\$ 29,610.00		\$ 29,610.00
3	671	Management salaries		\$ 65,800.00		\$ 65,800.00
4						
5						
6		Total		\$ 125,050.00		\$ 125,050.00

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	NONE							
3								
4								
5								
6								
7	Total							

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

Line No.	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership, or person covering supervision and/or management of any department of the respondent's affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.	
1	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.	N/A
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	\$
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		
* 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 Hundred cubic feet				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	Not used	Forest		29.5k	60k	30k	23k	0	
2	Reservoir	Jamison		62.3k	125k	65k	48k	32,000	
3	Reservoir	Corvin		72.2k	150k	75k	54k	40,000	
4									
5									
WELLS						Pumping Capacity gpm (Unit) 2	Annual Quantities Pumped hundred cu. ft. (Unit) 2	Remarks	
Line No.	At Plant (Name or Number)	Location	Num- ber	Dimensions	1 Depth to Water				
6	#2		2	6"x300'	75'	30 gpm	0		
7	#4		4	10"x300'	100'	288 gpm	24,459		
8									
9									
10									
TUNNELS AND SPRINGS				FLOW IN gpm... (Unit) 2			Annual Quantities Pumped hundred cu. ft. (Unit) 2	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum				
11	#5		5	30	8	5,621	Horizontal		
12							well		
13							flow		
14							calculated		
15							not used		
Purchased Water for Resale									
16	Purchased from								
17	Annual Quantities purchased						(Unit chosen) 1		
18									
19									
<p>* State ditch pipeline 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 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.</p>									

**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	1,700,000gal	Volume checked and adjusted by Division of Water Rights
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks plastic	2	10,000gal	
10	Wood	2	67,000gal	
11	Metal		691,000gal	
12	Concrete			
13	Totals		2,468,000gal	

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	Lined 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)			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 (Specify Sizes)	Total All Sizes
23	Cast Iron								
24	Cast iron (cement lined)								
25	Concrete								
26	Copper								
27	Riveted steel								
28	Standard screw								
29	Screw or welded casing								6,800.00
30	Cement - asbestos	4,600	6,200						
31	Welded steel								52250
32	Wood								1,100
33	Other (specify)								
34	Totals	4,600	6,200						33800
									93,950

SCHEDULE D-4
Number of Active Service Connections

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Single family residential	541	541	7	7
Commercial and Multi-residential	6	6		
Large water users				
Public authorities	1	1		
Irrigation	18	18	1	1
Other (specify)				
Subtotal	566	566	8	8
Private fire connections	2	2		
Public fire hydrants	81	81		
Total	649	649	8	8

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

Size	Meters	Services
5/8 x 3/4 - in	531	xxxxxxxxxxxx
3/4 - in	4	
1 - in	25	
1 1/2- in	4	
2 - in	3	
- in		
- in		
- in		
Other	7	
Total	574	

SCHEDULE D-6
Meter Testing Data

A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received	0
2. Used, before repair	0
3. Used, after repair	0
4. Found fast, requiring billing adjustment	0
B. Number of Meters in Service Since Last Test	
1. Ten years or less	150
2. More than 10, but less than 15 years	35
3. More than 15 years	382

SCHEDULE D-7
Water delivered to Metered Customers by Months and Years in _____ (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	3453	3453	3394	3395	6169	6170	8605	34639	
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	8605	8828	8828	5378	5377	37016	71655	68140	

1 Quantify units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or million's inch-days.

Total acres Irrigated 10

Total population served 1440

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