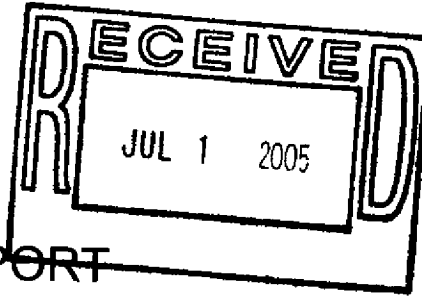


I ✓

Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# _____



2004
ANNUAL REPORT
OF

Big Basin Water Company Inc.
(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

P.O. Box 197

Boalder Creek CA 95006
(OFFICIAL MAILING ADDRESS) ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2004

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2005
(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
ATTN: SEANEEN M WILSON
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 calander year, from Janauary 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
2004

NAME OF UTILITY Big Basin Water PHONE 831-338-3517

PERSON RESPONSIBLE FOR THIS REPORT Thomas Moore
(Prepared from Information in the 20__ Annual Report)

	11/104	12/31/04	Average
BALANCE SHEET DATA			
1 Intangible Plant	1000	1000	1000
2 Land and Land Rights	94,148	94,148	94,148
3 Depreciable Plant	1,806,544	1,828,575	1,817,560
4 Gross Plant in Service	1,901,692	1,923,723	1,912,708
5 Less: Accumulated Depreciation	485,794	538,457	512,126
6 Net Water Plant in Service	1,415,898	1,385,266	1,400,582
7 Water Plant Held for Future Use			
8 Construction Work in Progress			
9 Materials and Supplies			
10 Less: Advances for Construction	()	()	()
11 Less: Contribution in Aid of Construction	()	()	()
12 Less: Accumulated Deferred Income and Investment Tax Credits	()	()	()
13 Net Plant Investment	<u>1,415,898</u>	<u>1,385,266</u>	<u>1,400,582</u>
CAPITALIZATION			
14 Common Stock	145,032	145,032	145,032
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	707,459	707,459	707,459
17 Retained Earnings	(250,570)	(294,217)	(272,394)
18 Common Stock and Equity (Lines 14 through 17)	601,921	558,274	580,094
19 Preferred Stock			
20 Long-Term Debt			
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	<u>601,921</u>	<u>558,274</u>	<u>580,094</u>

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

2000

NAME OF UTILITY Big Basin Water PHONE 831-338-2933

INCOME STATEMENT		Annual Amount
23	Unmetered Water Revenue	<u>2880</u>
24	Fire Protection Revenue	<u>—</u>
25	Irrigation Revenue	<u>—</u>
26	Metered Water Revenue	<u>237388</u>
27	Total Operating Revenue	<u>240,213</u>
28	Operating Expenses	
29	Depreciation Expense (Composite Rate <u>2.1</u>)	<u>12592</u>
30	Amortization and Property Losses	
31	Property Taxes	<u>5728</u>
32	Taxes Other Than Income Taxes	<u>18677</u>
33	Total Operating Revenue Deduction Before Taxes	<u>203216</u>
34	California Corp. Franchise Tax	<u>800</u>
35	Federal Corporate Income Tax	
36	Total Operating Revenue Deduction After Taxes	<u>203136</u>
37	Net Operating Income (Loss) - California Water Operations	<u>(43647)</u>
38	Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	
39	Income Available for Fixed Charges	<u>—</u>
40	Interest Expense	<u>—</u>
41	Net Income (Loss) Before Dividends	<u>(43647)</u>
42	Preferred Stock Dividends	
43	Net Income (Loss) Available for Common Stock	<u>(43647)</u>

OTHER DATA		
44	Refunds of Advances for Construction	
45	Total Payroll Charged to Operating Expenses	<u>139,079</u>
46	Purchased Water	
47	Power	<u>16929</u>

Active Service Connections	(Exc. Fire Protect.)	Annual Average		
		Jan. 1	Dec. 31	Annual Average
48	Metered Service Connections	<u>568</u>	<u>567</u>	<u>568</u>
49	Flat Rate Service Connections	<u>8</u>	<u>8</u>	<u>8</u>
50	Total Active Service Connections	<u>576</u>	<u>575</u>	<u>576</u>

**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, CA 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:

\$ 75,784

4. Summary of the trust bank account activities showing:

Balance at beginning of year	<u>\$ 53,172.45</u>
Deposits during the year	<u>34,059.85</u>
Withdrawals made for loan payments	<u>72,300.94</u>
Other withdrawals from this account	<u> </u>
Balance at end of year	<u>14,931.04</u>

5. Account information:

Bank Name: Bank of the West
Account Number: 048005383
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 sandpiles	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 95008

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 95008

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>Big Basin Water Company Inc.</u> Organized under laws of (state) <u>California</u>

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:

<u>N/A</u>	Date:
	Date:
	Date:
	Date:

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

**SCHEDULE A
COMPARATIVE BALANCE SHEETS
Assets and other Debits**

Line No.	Acct. No.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		UTILITY PLANT			
2	101	Water plant in service	4	1923723	1901692
3	103	Water plant held for future use	5		
4	104	Water plant purchased or sold			
5	105	Water plant construction work in progress			
6		Total utility plant		1923723	1901692
7	106	Accumulated depreciation of water plant	6	538457	485794
8	114	Water plant acquisition adjustments			
9		Total amortization and adjustments			
10		Net utility plant		538457	485794
				1385266	1415898
11		INVESTMENTS			
12	121	Non-utility property and other assets	5	83893	83893
13	122	Accumulated depreciation of non-utility property	6		
14		Net non-utility property		83893	83893
15	123	Investments in associated companies			
16	124	Other investments			
17		Total investments			
18		CURRENT AND ACCRUED ASSETS			
19	131	Cash		1423	7351
20	132	Special accounts		14931	53172
21	141	Accounts receivable - customers		0	854
22	142	Receivables from associated companies			
23	143	Accumulated provision for uncollectible accounts			
24	151	Materials and supplies			
25	174	Other current assets	7		
26		Total current and accrued assets		16354	61377
27	180	Deferred charges	8		
28		Total assets and deferred charges		148553	1561168

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	145032	145032
3	204	Preferred stock	9		
4	211	Other paid-in capital	9	707459	707459
5	215	Retained earnings	10	(294217)	(250570)
6		Total corporate capital and retained earnings		588274	601921
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	993,774	927,907
13	225	Advances from associated companies	12		
14		CURRENT AND ACCRUED LIABILITIES			
15	231	Accounts payable			
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	21964	28562
22		Total current and accrued liabilities		21964	28562
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		1504012	1558390

**SCHEDULE A-1
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Pit Additions During year (c)	Pit Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water plant in service					
2	103	Water plant held for future use	1,901,692	39,670	17,639		1,923,723
3	104	Water plant purchased or sold					
4	105	Construction work in progress - water plant					
5	114	Water plant acquisition adjustments			XXXXXXXXXXXX		
6		Total utility plant	1,901,692	39,670	17,639	XXXXXXXXXXXX	

* 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)	Pit Additions During year (c)	Pit 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	1,000				1,000
4		Total non-depreciable plant	95,148				95,148
5		DEPRECIABLE PLANT					
6	304	Structures	41,212				41,212
7	307	Wells	96,105				96,105
8	317	Other water source plant	15,285				15,285
9	311	Pumping equipment	12,438				12,438
10	320	Water treatment plant	175,168				175,168
11	330	Reservoirs, tanks and sandpiles	267,300				267,300
12	331	Water mains	928,517				928,517
13	333	Services and meter installations	13,830				13,830
14	334	Meters	7,261				7,261
15	335	Hydrants	21,078				21,078
16	339	Other equipment	137,800				137,800
17	340	Office furniture and equipment	15,153				15,153
18	341	Transportation equipment	75,000	39,670	17,639		970,311
19		Total depreciable plant	1,806,544	39,670	17,639		1,828,575
20		Total water plant in service	1,901,692	39,670	17,639		1,923,723

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

1. Excavator to replace Tractor (Addition)
2. Tractor + Pickup retired. (89 Chevy + Hinomoto Tractor)

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	85,192	360,046	
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	12,592		
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	
8	Total Credits	12,592	40,554	
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	97,784	400,600	
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE 2.1 %			
16				
17	(2) EXPLANATION OF ALL OTHER CREDITS: SDWBA loan for 30 years			
18	Rate used for straight line			
19	remaining 1.5% 2.5%			
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			
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	13140	1329			14469
2	307	Wells	31714	3171			34885
3	317	Other water source plant	2648	331			2979
4	311	Pumping equipment	2262	274			2536
5	320	Water treatment plant	48783	5479			54262
6	330	Reservoirs, tanks and sandpipes	48483	5689			54172
7	331	Water mains	301,612	30371			321983
8	333	Services and meter installations	4334	439			4773
9	334	Meters	1425	194			1619
10	335	Hydrants	5801	610			6416
11	339	Other equipment	15769	2883			18652
12	340	Office furniture and equipment	2123	318			2441
13	341	Transportation equipment	7995	1575			9570
14		Total	485794	52663			538457

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

Line No.	Item (a)	Amount (b)
1		
2		
3		
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 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.

also, date of the Commission'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									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
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22									
23									
24									
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	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	
2		707,459.00
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	
2	CREDITS	
3	Net income	
4	Prior period adjustments	
5	Other credits (detail)	
6		
7	Total credits	(250,570)
8	DEBITS	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14		
15	Total debits	(43,647)
	Balance end of year	(294,217)

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	
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6		
7	Total credits	
8	DEBITS	
9	Net losses	
10	Withdrawals during year	
11	Other debits (detail)	
12		
	Total debits	
	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		50wba	2/1/91	2/1/21	1,228,968	872,774	4.1439			38,288
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					
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					
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	3363
2	Payroll taxes Payables	6,201
3	Credit Card Payables	2,964
4		
5	als	

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				
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 (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

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	480	Unmetered water revenue			
3		460.1 Single - family residential	2,980	2,980	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	2,980	2,980	0
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	237,333	224,805	12,528
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	237,333	224,805	
21		Total water service revenues	240,213	227,685	
22	480	Other water revenue	951	6067	(5116)
23		Total operating revenues	241,164	2,33752	7412

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	16929	17573	[644]
5	616	Other volume related expenses			
6		Total volume related expenses	16929	17573	[644]
7		NON-VOLUME RELATED EXPENSES			
8	630	Employee labor	39856	31528	8328
9	640	Materials	3338	5444	(2106)
10	650	Contract work	0	706	(706)
11	660	Transportation expenses	13718	10407	3311
12	664	Other plant maintenance expenses	11800	17087	(5287)
13		Total non-volume related expenses	68712	61168	7544
14		Total plant operation and maintenance exp.	85641	78741	6900
15		ADMINISTRATIVE AND GENERAL EXPENSES			
16	670	Office salaries	29610	29610	0
17	671	Management salaries	69613	65800	3813
18	674	Employee pensions and benefits	24826	22469	2357
19	676	Uncollectible accounts expense			
20	678	Office services and rentals	4533	4653	480
21	681	Office supplies and expenses	4277	4873	(596)
22	682	Professional services	873	1050	(177)
23	684	Insurance	15010	15763	(753)
24	688	Regulatory commission expense			
25	689	General expenses	18970	16876	2094
26		Total administrative and general expenses	167712	160489	7223
27	800	Expenses capitalized			
28		Net administrative and general expense			
29		Total operating expenses	253353	239230	14123

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	5728	5728	
2	State corporate franchise tax	800	800	
3	State unemployment insurance tax	609	609	
4	Other state and local taxes			
5	Federal unemployment insurance tax	2187	2187	
6	Federal insurance contributions act	9353	9353	
7	Other federal taxes			
8	Federal income taxes			
9				
10				
11	Totals	18677	18677	

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, followed by additional deductions and non-taxable income):	
3		
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			
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				39856
2	670	Office salaries				29610
3	671	Management salaries				69613
4						
5						
6		Total				139079

**SCHEDULE C-2
Loans to Directors, Officers, or Shareholders**

Line No.	Name (a)	Title (b)	Amount (c)	Interest Rate (d)	Maturity Date (e)	Security Given (f)	Date of Shareholder Authorization (g)	Other Information (h)
1								
2								
3								
4								
5								
6								
7	Total							

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

Line No.	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership, or person covering supervision and/or management of any department of the respondent's affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.	
1	1. Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year? Answer: (Yes 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		
* 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		Diversion			
				Claim	Capacity	Max.	Min.		
1	Not used	Forest		29.5k	60k	30k	23k	0	
2	Reservoir	Jamison		62.3k	125k	65k	45k	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	Number	Dimensions	1 Depth to Water			
6	#2		2	6"x300'	75'	30 gpm	0	
7	#4		4	10"x300'	100'	288 gpm	24,458	
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	

* 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	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		2,460,000gal	

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									
19	Welded steel						6,850		27,400	7,200
20	Wood						1,100			
21	Other (specify)			1,000						
22	Totals			7,000			25,750		33,400	9,800

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

**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	543	543	7	7
Commercial and Multi-residential	6	6		
Large water users				
Public authorities	1	1		
Irrigation	18	18	1	1
Other (specify)				
Subtotal	568	568	8	8
Private fire connections	2	2		
Public fire hydrants	81	81		
Total	651	651	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	533	XXXXXXXXXXXXXX
3/4 - in	4	
1 - in	24	
- in	4	
- in	3	
- in		
- in		
- in		
Other		
Total	568	

**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	40
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	165
2. More than 10, but less than 15 years	35
3. More than 15 years	368

**SCHEDULE D-7
Water delivered to Metered Customers by Months and Years In 100573 (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	4589	4267	5818	6726	1090	10860	11171	54382	
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	11175	10788	6622	5507	4733	38826	93208	91096	

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

Total acres irrigated 10

Production Meter Amounts
Total population served 1500

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