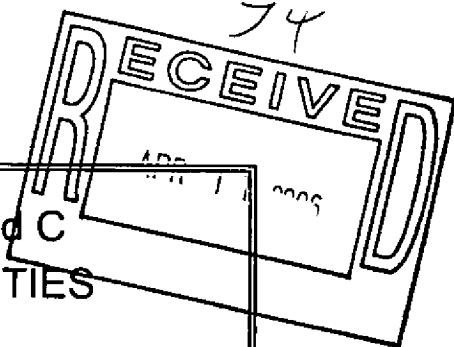


74

(C)



Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# _____

7

2005
ANNUAL REPORT
OF

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

P.O. Box 197

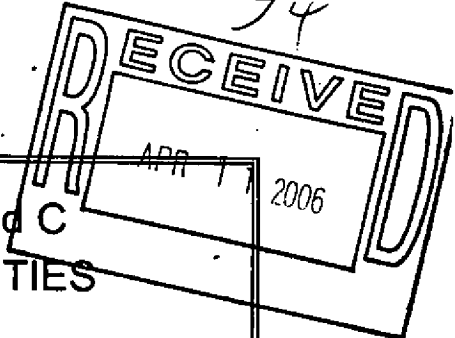
Boulder Creek, CA 95006
(OFFICIAL MAILING ADDRESS) ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2005

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2006
(FILE TWO COPIES IF THREE RECEIVED)

(C)

74



Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# _____

2005
ANNUAL REPORT
OF

Big Basin Water Company 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, 2005

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2006
(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: KAYODE KAJOPAIYE
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
2005

NAME OF UTILITY Big Basin Water Co.

PHONE (831) 338-2933

PERSON RESPONSIBLE FOR THIS REPORT Jim Moore

(Prepared from Information in the 2005 Annual Report)

	1/1/05	12/31/05	Average
BALANCE SHEET DATA			
1 Intangible Plant	1000	1000	1000
2 Land and Land Rights	94148	94148	94148
3 Depreciable Plant	1828575	1898049	1863312
4 Gross Plant in Service	1923723	1993197	1958460
5 Less: Accumulated Depreciation	852160	907177	879669
6 Net Water Plant in Service	1071563	1086020	1078792
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	1071563	1086020	1078792
CAPITALIZATION			
14 Common Stock	145302	145302	145302
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	707459	707459	707459
17 Retained Earnings	(294217)	(310305)	(302261)
18 Common Stock and Equity (Lines 14 through 17)	558544	542456	550500
19 Preferred Stock			
20 Long-Term Debt			
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	558544	542456	550500

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES
2005

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

INCOME STATEMENT	Annual Amount
23 Unmetered Water Revenue	<u>3615</u>
24 Fire Protection Revenue	<u>197</u>
25 Irrigation Revenue	
26 Metered Water Revenue	<u>263260</u>
27 Total Operating Revenue	<u>267072</u>
28 <u>Operating Expenses</u>	
29 Depreciation Expense (Composite Rate <u>2.1</u>)	<u>14015</u>
30 Amortization and Property Losses	
31 Property Taxes	<u>5946</u>
32 Taxes Other Than Income Taxes	<u>11896</u>
33 Total Operating Revenue Deduction Before Taxes	<u>31857</u>
34 California Corp. Franchise Tax	<u>800</u>
35 Federal Corporate Income Tax	
36 Total Operating Revenue Deduction After Taxes	<u>32657</u>
37 Net Operating Income (Loss) - California Water Operations	<u>234415</u>
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	<u>241264</u>
39 Income Available for Fixed Charges	<u>(6849)</u>
40 Interest Expense	<u>9239</u>
41 Net Income (Loss) Before Dividends	<u>(16088)</u>
42 Preferred Stock Dividends	
43 Net Income (Loss) Available for Common Stock	<u>(16088)</u>

OTHER DATA		
44 Refunds of Advances for Construction		
45 Total Payroll Charged to Operating Expenses <i>includes pensions & benefits</i>		<u>165506</u>
46 Purchased Water		
47 Power		<u>14849</u>

<u>Active Service Connections</u>	(Exc. Fire Protect.) <u>3</u>	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		<u>568</u>	<u>571</u>	<u>569</u>
49 Flat Rate Service Connections		<u>8</u>	<u>8</u>	<u>8</u>
50 Total Active Service Connections		<u>576</u>	<u>579</u>	<u>577</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: 03/01/95

2. Former Fiscal Agent:

Name: Citi Bank
 Address: _____
 Phone Number: _____
 Date Hired: 01/01/91

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

\$ 62707.83

4. Summary of the trust bank account activities showing:

Balance at beginning of year	\$ 14931.04
Deposits during the year <i>includes 25.18 interest</i>	<u>72825.18</u>
Withdrawals made for loan payments	<u>72300.94</u>
Other withdrawals from this account <i>Service Charge</i>	<u>42.00</u>
Balance at end of year	<u>15413.28</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				38 712
7	307	Wells	96 105				96 105
8	317	Other water source plant					
9	311	Pumping equipment	1 106				1 106
10	320	Water treatment plant	15 0057				15 0057
11	330	Reservoirs, tanks and sandpipes	8 479				8 479
12	331	Water mains	906 084				906 084
13	333	Services and meter installations	12 412				12 412
14	334	Meters	2 003				2 003
15	335	Hydrants	14 010				14 010
16	339	Other equipment					
17	340	Office furniture and equipment					
18	341	Transportation equipment					
19		Total depreciable plant	1 228 968				1 228 968
20		Total water plant in service	1 228 968				1 228 968

GENERAL INFORMATION

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

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

3 Name and title of person to whom correspondence should be addressed:
Jim Moore Telephone: _____

4 Address where accounting records are maintained:
16575 Jamison CK 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: 16595 Jamison CK Rd Boulder Creek CA 95006 Telephone: (831) 338-2645

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) <u>Jim McPherson</u>	(Title) <u>President</u>
(Name) <u>Jim Moore</u>	(Title) <u>Vice-President</u>
(Name) <u>Damian Moore</u>	(Title) <u>Secretary</u>
(Name) <u>Teri Moore</u>	(Title) <u>Treasurer</u>

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

11 List Name, Grade, and License Number of all Licensed Operators:

Thomas J Moore	T-3	# 11634 + WW-2	11-1108
Damian T Moore	T-2	# 23880	
	in term Distribution	D-3	# 21834

SCHEDULE A
COMPARATIVE BALANCE SHEETS
Assets and other Debits

Line No.	Acct. No.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		UTILITY PLANT			
2	101	Water plant in service	A-1	1993197	1923723
3	103	Water plant held for future use	A-1 & A-1b		
4	104	Water plant purchased or sold	A-1		
5	105	Water plant construction work in progress	A-1		
6		Total utility plant		1993197	1923723
7	106	Accumulated depreciation of water plant	A-3	(907177)	(852160)
8	114	Water plant acquisition adjustments	A-1		
9		Total amortization and adjustments			
10		Net utility plant		1086020	1086020
11		INVESTMENTS			
12	121	Non-utility property and other assets		83893	83893
13	122	Accumulated depreciation of non-utility property	A-3		
14		Net non-utility property			
15	123	Investments in associated companies			
16	124	Other investments			
17		Total investments			
18		CURRENT AND ACCRUED ASSETS			
19	131	Cash		497	1423
20	132	Special accounts <i>SDWBA Account</i>		15413	14931
21	141	Accounts receivable - customers			
22	142	Receivables from associated companies			
23	143	Accumulated provision for uncollectible accounts			
24	151	Materials and supplies			
25	174	Other current assets			
26		Total current and accrued assets		15910	16354
27	180	Deferred charges	A-5		
28		Total assets and deferred charges		1185823	1186267

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

Line No.	Acct. No.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		CORPORATE CAPITAL AND SURPLUS			
2	201	Common stock	A-6	145302	145302
3	204	Preferred stock	A-6		
4	211	Other paid-in capital	A-8	707459	707459
5	215	Retained earnings	A-9	(310305)	(294217)
6		Total corporate capital and retained earnings		542456	558544
7		PROPRIETARY CAPITAL			
8	218	Proprietary capital	A-10		
9	218.1	Proprietary drawings			
10		Total proprietary capital			
11		LONG TERM DEBT			
12	224	Long term debt	A-11	858177	893774
13	225	Advances from associated companies	A-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	A-13		
19	236	Accrued taxes			
20	237	Accrued interest			
21	241	Other current liabilities	A-14	27655	21964
22		Total current and accrued liabilities		27655	21964
23		DEFERRED CREDITS			
24	252	Advances for construction	A-15		
25	253	Other credits			
26	255	Accumulated deferred investment tax credits	A-16		
27	282	Accumulated deferred income taxes - ACRS depreciation	A-16		
28	283	Accumulated deferred income taxes - other	A-16		
29		Total deferred credits			
30		CONTRIBUTIONS IN AID OF CONSTRUCTION			
31	271	Contributions in aid of construction	A-17		
32	272	Accumulated amortization of contributions			
33		Net contributions in aid of construction			
34		Total liabilities and other credits		1428288	1474282

**SCHEDULE A-1
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Pft Additions During year (c)	Pft Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water plant in service	1923723	81974	12500		1993197
2	103	Water plant held for future use					
3	104	Water plant purchased or sold					
4	105	Construction work in progress - water plant			XXXXXXXXXXXXX		
5	114	Water plant acquisition adjustments			XXXXXXXXXXXXX		
6		Total utility plant	1923723	81974	12500		1993197

* 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)	Pft Additions During year (c)	Pft Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible plant	1000				1000
3	303	Land	94148				94148
4		Total non-depreciable plant	95158				95148
5		DEPRECIABLE PLANT					
6	304	Structures	41212				41212
7	307	Wells	96105				96105
8	317	Other water source plant	15785				15785
9	311	Pumping equipment	12438	9429			21867
10	320	Water treatment plant	175164	8927			184091
11	330	Reservoirs, tanks and sandpipes	267300				267300
12	331	Water mains	928517	8340			936857
13	333	Services and meter installations	13803				13803
14	334	Meters	7261				7261
15	335	Hydrants	21078				21078
16	339	Other equipment	137800				137800
17	340	Office furniture and equipment	15153				15153
18	341	Transportation equipment	97031	55278	12500		139809
19		Total depreciable plant	1828575	81974	12500		189849
20		Total water plant in service	1923723	81974	12500		1993197

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

Line 9 Bloom Grade Pump Station

Line 10 New Filter Media + Turbidity meter

Line 12 Water Main Hillhouse Road

Line 18 Addition 2006 Dodge + Cat 252 Loader 22778 + 32500 = 55278
Retirement Case Loader - 12500

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	<i>N A</i>			
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	<i>Inter company due from sewer department</i>	<i>83 893</i>
3		
4		
5		
6		
7		
8		
9		
10	Total	<i>83 893</i>

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	282050	570110	
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	14051		
4	(b) Charged to Account No 272			
5	(c) Charged to clearing accounts			
6	(d) Salvage recovered			
7	(e) All other credits (Footnote 2)		40966	
8	Total Credits	14051	40966	
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	296101*	611076*	
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE 2.1 %			
16	* Adjusted to match Resolution # W-4526 PUC Rate Base			
17	(2) EXPLANATION OF ALL OTHER CREDITS: SDWBA loan for 30 year			
18	rate used for straight line			
19	remaining life 3.33%			
20	* Calculated to 14.91 years of			
21	depreciation to adjust for			
22	past errors. Will make plant			
23	(3) EXPLANATION OF ALL OTHER DEBITS: depreciate to 0 in 30 year			
24	life of loan			
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			

421,181
in 2003

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	20802	1343			22145
2	307	Wells	49627	3204			52831
3	317	Other water source plant	5142	332			5474
4	311	Pumping equipment	7326	473			7799
5	320	Water treatment plant	88551	5717			94268
6	330	Reservoirs, tanks and sandpipes	88551	5717			94268
7	331	Water mains	477822	30849			508671
8	333	Services and meter installations	6877	444			7321
9	334	Meters	2741	177			2918
10	335	Hydrants	9526	615			10141
11	339	Other equipment	44794	2892			47686
12	340	Office furniture and equipment	4925	318			5243
13	341	Transportation equipment	45476	2936			48412
14		Total	852160	55017			907177

SCHEDULE A-4

Account No. 174 - Other Current Assets

Line No.	Item (a)	Amount (b)
1		None
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.

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	N/A								
2									
3									
4									
5									
6									
7									
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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	<i>Common</i>	<i>Jan 85</i>				<i>145,302</i>		<i>0</i>
2								
3								
4								
5								
6							Total	<i>0</i>

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	<i>James McPhearson</i>	<i>72651</i>		
2	<i>Thomas & Shirley Moore</i>	<i>72651</i>		
3				
4				
5				
6				
7	Total number of shares	<i>145302</i>	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	<i>Additional investments by shareholders</i>	<i>707,459</i>
2		
3		
4	Total	<i>707,459</i>

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	(294 217)
2	CREDITS	
3	Net income	
4	Prior period adjustments	
5	Other credits (detail)	
6	Total credits	
7		
8	DEBITS	
9	Net losses	(16 088)
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total debits	(16 088)
15	Balance end of year	310 305

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	N/A
2	CREDITS	
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		SOWBA	2/1/91	2/1/21	1,228,768	858,177	4.7439			36704
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		0			
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		0			
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	3727
2	Payroll Taxes Payable	3954
3	Credit Card Payable	19974
4		
5	als	27655

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	None			
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 ²	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 ³
			Depreciable (c)	Non-Depreciable (d)		
1	Balance beginning of year	<i>NA</i>				
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
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule No. (b)	Amount (c)
1		UTILITY OPERATING INCOME		
2	400	Operating revenues	B-1	288408
3		OPERATING REVENUE DEDUCTIONS		
4	401	Operating expenses	B-2	262600
5	403	Depreciation expense	A-3	14051
6	407	SDWBA loan amortization expense	pages 7 & 8	0
7	408	Taxes other than income taxes	B-3	17842
8	409	State corporate income tax expense	B-3	800
9	410	Federal corporate income tax expense	B-3	0
10		Total operating revenue deductions		295257
11		Total utility operating income		(6849)
12		OTHER INCOME AND DEDUCTIONS		
13	421	Non-utility income	B-5	118903
14	426	Miscellaneous non-utility expense	B-5	17318
15	427	Interest expense	B-6	9239
16		Total other income and deductions		(9239)
17		Net income		(16088)
		* 10305 reported in account 480 so already included in Acc 400. 10305 is an estimate from resolution W-4526 since logging is not yet complete. Total Revenue will be calculated by rules set by D. 00-07-018 and spread over 10 years.		
				10305 *

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	3615	2880	735
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	3615	2880	735
9	462	Fire protection revenue			
10		462.1 Public fire protection			
11		462.2 Private fire protection	197	0	197
12		Sub-total	197	0	197
13	465	Irrigation revenue			
14	470	Metered water revenue			
15		470.1 Single-family residential	263,260	237,333	25,927
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			
	480	Timber Revenue (est)	10305	0	10305
22	480	Other water revenue	11031	951	10080
23		Total operating revenues	288408	241164	47244

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		PLANT OPERATION AND MAINTENANCE EXPENSES			
2		VOLUME RELATED EXPENSES			
3	610	Purchased water			
4	615	Power	14949	16929	(2080)
5	616	Other volume related expenses			
6		Total volume related expenses	14849	16929	(2080)
7		NON-VOLUME RELATED EXPENSES			
8	630	Employee labor	39104	39856	(752)
9	640	Materials	5540	7338	2202
10	650	Contract work	0	0	
11	660	Transportation expenses	11658	13718	(2060)
12	664	Other plant maintenance expenses	25704	11800	13904
13		Total non-volume related expenses	82006	68712	13294
14		Total plant operation and maintenance exp.	96855	85641	11214
15		ADMINISTRATIVE AND GENERAL EXPENSES			
16	670	Office salaries	29610	29610	0
17	671	Management salaries	70500	69613	887
18	674	Employee pensions and benefits	26292	24826	1466
19	676	Uncollectible accounts expense			
20	678	Office services and rentals	4621	4533	88
21	681	Office supplies and expenses	5256	4277	979
22	682	Professional services	540	873	(333)
23	684	Insurance	12466	15010	(2544)
24	688	Regulatory commission expense			
25	689	General expenses	16460	18970	(2510)
26		Total administrative and general expenses	165745	167712	(1967)
27	800	Expenses capitalized			
28		Net administrative and general expense	165745	167712	(1967)
29		Total operating expenses	262600	252353	9247

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	5946	5946	
2	State corporate franchise tax	800	800	
3	State unemployment insurance tax	546	546	
4	Other state and local taxes	21	21	
5	Federal unemployment insurance tax	2147	2147	
6	Federal insurance contributions act	9182	9182	
7	Other federal taxes			
8	Federal income taxes			
9				
10				
11	Totals	18642	18642	

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		NA
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	Sale of Timber	118903.30	17317.58
2			
3			
4			
5	Total	118903.30	17317.58

SCHEDULE B-6
Account No. 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Catapillar Excavator	967.44
2	Catapillar skid Steer	77.50
3	Advanta Credit Card	3460
4	Capitol 1 Credit Card	375
5	American Exp. Credit Card	4359.23
6		
7		
8		
9		
10	Total	9239.17

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	1		39104	39104
2	670	Office salaries	1	29610		29610
3	671	Management salaries	1	70500		70500
4						
5						
6		Total				139214

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	<i>None</i>							
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) <i>NO</i>	
2	(If the answer is in the affirmative, make appropriate replies to the following questions)*	
3	2. Name of each organization or person that was a party to such a contract or agreement.	
4		
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:	Amount
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	Amount
21	Number and Title of Account	
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				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		
2	Reservoir	Jamison		62.3K	125K	65K	48K	32K	
3	Reservoir	Colgan		72.2K	150K	75K	54K	40K	
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		2	6" X 30'	75'	30 gpm	0	
7	#4		4	16" X 300'	100'	288 gpm	30154	
8								
9								
10								

TUNNELS AND SPRINGS				FLOW IN (Unit) 2		Annual Quantities Pumped (Unit) 2	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11	#5		5	30	8	5621	
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	1,700,000	
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks	2	10,000	
10	Wood	2	17,000	
11	Metal	7	640,000	
12	Concrete			
13	Totals	12	2,468,000	

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	750		17,000		6,000	9,800
22	Totals			7,000	750		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									6,500
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>									34,550
34	Totals	4,600	6,200							94,700

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	546	7	7
Commercial and Multi-residential	6	6		
Large water users				
Public authorities	1	1		
Irrigation	18	18	1	1
Other (specify)				
Subtotal	568	571	8	8
Private fire connections	2	3		
Public fire hydrants	81	81		
Total	649	655	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	534	xxxxxxxxxxxx
3/4 - in	5	
1 - in	25	
1 1/2 - in	4	
2 - in	3	
- in		
- in		
- in		
Unmetered Other		8
Total	571	8

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	167
2. More than 10, but less than 15 years	35
3. More than 15 years	369

SCHEDULE D-7
Water delivered to Metered Customers by Months and Years in 100 573 (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	4603	4096	4421	4575	5854	7699	12179	44429	
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	12434	12549	12655	6565	5406	49549	93978	91046	

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

Production Meter Amounts

Total acres irrigated 18

Total population served 1500

**SCHEDULE D-8
Status With State Board of Public Health**

1	Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year?	N _o
2	Are you having routine laboratory tests made of water served to your consumers?	Yes
3	Do you have a permit from the State Board of Public Health for operation of your water system?	Yes
4	Date of permit:	April 1995
5	If permit is "temporary", what is the expiration date?	
6	If you do not hold a permit, has an application been made for such permit?	7 If so, on what date?

**SCHEDULE D-9
Statement of Material Financial Interest**

Use this space to report the information required by Section 2 of General Order No. 104-A. If no material financial interest existed during the year or contemplated at the end of the year, such fact shall be so stated. If additional space is required, attach a supplementary statement with reference made thereto.

N/A

DECLARATION

Before Signing, Please Check to See That All Schedules Have Been Completed

(See Instruction 3 on front cover)

I, the undersigned Thomas James Moore
Officer, Partner or Owner

of Big Basin Water Company Inc.
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period from and including 1/1/05
(date)

to and including 12/31/05
(date)

SIGNED Thomas J. Moore

Title Manager / Vice-President

Date 04/08/06

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