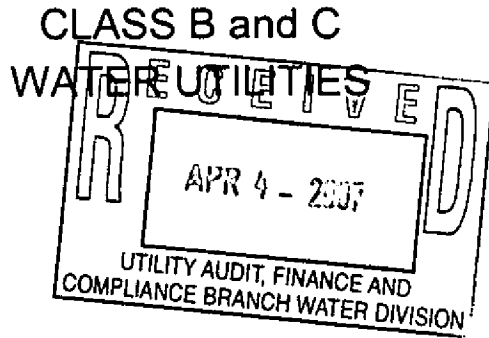


34

Received _____
 Examined _____



U# _____

2006
 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, 2006

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2007
 (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.

NAME OF UTILITY Big Basin Water Co. Inc.

PHONE [831]338-2933

PERSON RESPONSIBLE FOR THIS REPORT Jim Moore

(Prepared from Information in the 2006 Annual Report)

BALANCE SHEET DATA		Average		
	1000	1000	1000	
1 Intangible Plant	<u>94148</u>	<u>94148</u>	<u>94148</u>	
2 Land and Land Rights	<u>1898049</u>	<u>1916311</u>	<u>1907180</u>	
3 Depreciable Plant	<u>1993197</u>	<u>2011459</u>	<u>2002328</u>	
4 Gross Plant in Service	<u>907177</u>	<u>962578</u>	<u>934878</u>	
5 Less: Accumulated Depreciation	<u>1086020</u>	<u>1048881</u>	<u>1067451</u>	
6 Net Water Plant in Service				
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 Credit	()	()	()	
13 Net Plant Investment	<u>1086060</u>	<u>1048881</u>	<u>1067451</u>	
 CAPITALIZATION				
14 Common Stock	<u>145302</u>	<u>145302</u>	<u>145302</u>	
15 Proprietary Capital (Individual or Partnership)				
16 Paid-in Capital	<u>707459</u>	<u>707459</u>	<u>707459</u>	
17 Retained Earnings	<u>(310305)</u>	<u>(339550)</u>	<u>(324928)</u>	
18 Common Stock and Equity (Lines 14 through 17)	<u>542456</u>	<u>513211</u>	<u>527833</u>	
19 Preferred Stock				
20 Long-Term Debt				
21 Notes Payable				
22 Total Capitalization (Lines 18 through 21)	<u>542456</u>	<u>54456</u>	<u>2527833</u>	

INCOME STATEMENT

	Annual Amount
23 Unmetered Water Revenue	4282
24 Fire Protection Revenue	<u>546</u>
25 Irrigation Revenue	
26 Metered Water Revenue	<u>313996</u>
27 Total Operating Revenue	<u>318854</u>
28 <u>Operating Expenses</u>	
29 Depreciation Expense (Composite Rate _ 2.10%	<u>14435</u>
30 Amortization and Property Losses	
31 Property Taxes	<u>5699</u>
32 Taxes Other Than Income Taxes	<u>14090</u>
33 Total Operating Revenue Deduction Before Taxes	<u>34224</u>
34 California Corp. Franchise Tax	<u>800</u>
35 Federal Corporate Income Tax	
36 Total Operating Revenue Deduction After Taxes	<u>35024</u>
37 Net Operating Income (Loss) - California Water Operations	<u>283830</u>
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	<u>301839</u>
39 Income Available for Fixed Charges	<u>[18009]</u>
40 Interest Expense	<u>11236</u>
41 Net Income (Loss) Before Dividends	<u>[29245]</u>
42 Preferred Stock Dividends	
43 Net Income (Loss) Available for Common Stock	

OTHER DATA

44 Refunds of Advances for Construction	
45 Total Payroll Charged to Operating Expenses	<u>147074</u>
46 Purchased Water	
47 Power	<u>16402</u>

<u>Active Service Connections</u>	(Exc. Fire	3	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections			571	572	571
49 Flat Rate Service Connections			8	9	8
50 Total Active Service Connections			<u>579</u>	<u>571</u>	<u>579</u>

Excess Capacity and Non-Tariffed Services

NOTE: In D.00-07-018, D.00-04-028, and D.04-12-023, the CPUC set forth rules and requirements regarding water utilities provision of non-tariffed services using excess capacity. These decisions require water utilities to: 1) file an advice letter requesting Commission approval of that service, 2) provide information regarding non-tariffed goods/services in each companies Annual Report to the Commission.

Based on the information and filings required in D.00-07-018, D.00-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2007:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter

Row Number	Description of Non-Tariffed Good/Service	Active or Passive	Total Revenue derived from Non-Tariffed Good/Service (by account)	Revenue Account Number	Total Expenses incurred to provide Non-Tariffed Good/Service (by account)	Expense Account Number	Advice Letter and/or Resolution Number approving Non-Tariffed Good/Service	Total Income Tax Liability incurred because of non-tariffed Good/Service (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets used in the provision of a Non-Tariffed Good/Service (by account)	Regulated Asset Account Number
1	Timber	Active	196,623	421	4032	426	W-4526	0		0	

**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: _____ 3/1/1995

2. Former Fiscal Agent:

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

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

\$50,059.98

4. Summary of the trust bank account activities showing:

Balance at beginning of year	15413.28
Deposits during the year	80624.47
Withdrawals made for loan payments	<u>72308.1</u>
Other withdrawals from this account	<u>42</u>
Balance at end of year	<u>23687.65</u>

5. Account information:

Bank Name: _____ Bank of the West
Account Number: _____ 0 48005383
Date Opened: _____ 3/1/1995

**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	38712				38712
7	307	Wells	96105				96105
8	317	Other water source plant					
9	311	Pumping equipment	1106				1106
10	320	Water treatment plant	150057				150057
11	330	Reservoirs, tanks and sandpipes	8479				8479
12	331	Water mains	906084				906084
13	333	Services and meter installations	12412				12412
14	334	Meters	2003				2003
15	335	Hydrants	14010				14010
16	339	Other equipment					
17	340	Office furniture and equipment					
18	341	Transportation equipment					
19		Total depreciable plant	1228968				1228968
20		Total water plant in service	1228968				1228968

GENERAL INFORMATION

- 1 Name under which utility is doing business: Big Basin Water Company Inc.
- 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: _____
Telephone: [831]338-2933
- 4 Address where accounting records are maintained: 16575 Jamison Creek Rd.
Boulder Creek CA 95006
- 5 Service Area: (Refer to district reports if applicable.) Boulder Creek Country Club Area
Santa Cruz County
- 6 Service Manager (if located in or near Service Area): (Refer to district reports if applicable.)
Name: Jim Moore
Address: 16595 Jamison Creek Rd. Telephone: [831]338-2645
Boulder Creek California 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:**
- | | | |
|-----------------------------|----------------|-----------------------|
| <u>(Name) Jim McPherson</u> | <u>(Title)</u> | <u>President</u> |
| <u>(Name) Jim Moore</u> | <u>(Title)</u> | <u>Vice-President</u> |
| <u>(Name) Damian Moore</u> | <u>(Title)</u> | <u>Secretary</u> |
| <u>(Name) Teri Moore</u> | <u>(Title)</u> | <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:
- 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 D-2 #31633
Damian T. Moore T-2 #23880 D-3 #21834

**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	[339550]	[310305]
6		Total corporate capital and retained earnings		513211	542456
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	821007	858177
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	27265	27655
22		Total current and accrued liabilities		27265	27655
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		1361583	1428288

**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	1993197	18262			2011459
2	103	Water plant held for future use					
3	104	Water plant purchased or sold					
4	105	Construction work in progress - water plant			XXXXXXXXXXXXXX		
5	114	Water plant acquisition adjustments			XXXXXXXXXXXXXX		
6		Total utility plant	1993197	18262			2011459

* 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	1000	0			1000
3	303	Land	94148	0			94148
4		Total non-depreciable plant	95148	0			95148
5		DEPRECIABLE PLANT					
6	304	Structures	41212	0			41212
7	307	Wells	96105	0			96105
8	317	Other water source plant	15785	0			15785
9	311	Pumping equipment	21867	7913			29780
10	320	Water treatment plant	184091	6424			190515
11	330	Reservoirs, tanks and sandpipes	267300	0			267300
12	331	Water mains	936857	2822			939689
13	333	Services and meter installations	13803	0			13803
14	334	Meters	7261	1103			8364
15	335	Hydrants	21078	0			21078
16	339	Other equipment	137800	0			137800
17	340	Office furniture and equipment	15153	0			15153
18	341	Transportation equipment	139809	0			139809
19		Total depreciable plant	1898049	18262			1916311
20		Total water plant in service	1993197	18262			2011459

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

- 9-2 New & 4 Rebuilt
- 10-New Turbidimeters & Controller
- 12-Miss. main extention during year
- 14- New meters

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	Inter company due from sewer	83893
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	83893

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	296101	611076	
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	14435		
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	14435	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	310536	652042	
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE 2.1 %			
16				
17	(2) EXPLANATION OF ALL OTHER CREDITS: SDWBA Loan @ 3.33 %/year			
18				
19				
20				
21				
22				
23	(3) EXPLANATION OF ALL OTHER DEBITS:			
24				
25				
26				
27				
28				
29	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION			
30	(a) Straight line			
31	(b) Liberalized			
32	(1) Sum of the years digits			
33	(2) Double declining balance			
34	(3) Other			
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	22145	1343			23488
2	307	Wells	52831	3204			56035
3	317	Other water source plant	5474	332			5806
4	311	Pumping equipment	7799	639			8438
5	320	Water treatment plant	94268	5852			100120
6	330	Reservoirs, tanks and sandpipes	94268	5717			99985
7	331	Water mains	508671	30908			539579
8	333	Services and meter installations	7321	444			7765
9	334	Meters	2918	201			3119
10	335	Hydrants	10141	615			10753
11	339	Other equipment	47686	2892			50578
12	340	Office furniture and equipment	5423	318			5581
13	341	Transportation equipment	48412	2936			51348
14		Total	907177	55401			962578

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 unauthorized debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year.

also, date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

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									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
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	1985				145302		0
2								
3								
4								
5								
6							Total	0

SCHEDULE A-7
Record of Stockholders at End of Year

Line No.	COMMON STOCK	Number of Shares (b)	PREFERRED STOCK	Number of Shares (d)
	Name (a)		Name (c)	
1	<i>James McPherson</i>	<i>72651</i>		
2	<i>Thomas + Shirley Moore</i>	<i>72651</i>		
3				
4				
5				
6				
7	Total number of shares	145651	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 investment by shareholders	707459
2		
3		
4	Total	707459

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	[310305]
2	CREDITS	
3	Net income	
4	Prior period adjustments	
5	Other credits (detail)	
6	ts	
7		
8	DEBITS	
9	Net losses	[27665]
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	ts	[27665]
15	Balance end of year	[337970]

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		SDWBA	2-1-91	2-1-21	1228968	821007	4.144			35178
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)
1	None			
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)
1	None			
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	4464
2	Payroll Taxes Payable	6567
3	Credit Card Payable	16234
4		
5	Totals	27265

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	None	
2	Additions during year		
3	Subtotal - Beginning balance plus additions during year		
4	Charges during year:		
5	Refunds		
6	Percentage of revenue basis		
7	Proportionate cost basis		
8	Present worth basis		
9	Total refunds		
10	Transfers to Acct. 271, Contributions in aid of Construction		
11	Due to expiration of contracts		
12	Due to present worth discount		
13	Total transfers to Acct. 271		
14	Securities Exchanged for Contracts (Enter detail below)		
15	Subtotal - charges during year		
16	Balance end of year		

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 (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	N/A				
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 Preceeding 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	4282	3615	667
4		460.2 Commercial and multi-residential			
5		460.3 Large water users			
6		460.5 Safe Drinking Water Bond Surcharge	624	624	0
7		460.9 Other unmetered revenue			
8		Sub-total	4908	4239	667
9	462	Fire protection revenue			
10		462.1 Public fire protection			
11		462.2 Private fire protection	576	197	379
12		Sub-total	576	197	379
13	465	Irrigation revenue			
14	470	Metered water revenue			
15		470.1 Single-family residential	313996	263260	50736
16		470.2 Commercial and multi-residential			
17		470.3 Large water users			
18		470.5 Safe Drinking Water Bond Surcharge	49436	62084	(12648)
19		470.9 Other metered revenue			
20		Sub-total	363432	325344	38088
21		Total water service revenues	368914	329780	39134
		Timber Revenue to rate payers	9466	10305	(839)
22	480	Other water revenue	150	11031	(10881)
23		Total operating revenues	378530	351116	27414

Timber revenue estimate from last rate case $[195000+148500] / 10 \times 30\% = 10305/\text{year}$
 Actual timber revenue $[196623+118903] / 10 \times 30\% = 9466/\text{year}$

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	16402	14849	1553
5	616	Other volume related expenses			
6		Total volume related expenses	16402	14849	1553
7		NON-VOLUME RELATED EXPENSES			
8	630	Employee labor	46964	39104	7860
9	640	Materials	7245	5540	1705
10	650	Contract work	5300	0	5300
11	660	Transportation expenses	12613	11658	955
12	664	Other plant maintenance expenses	16374	21129	4755
13		Total non-volume related expenses	88486	77431	11065
14		Total plant operation and maintenance exp.	104898	92278	12620
15		ADMINISTRATIVE AND GENERAL EXPENSES			
16	670	Office salaries	29610	29610	0
17	671	Management salaries	70500	70500	0
18	674	Employee pensions and benefits	30482	26292	4190
19	676	Uncollectible accounts expense			
20	678	Office services and rentals	4133	4621	(488)
21	681	Office supplies and expenses	4823	5256	(433)
22	682	Professional services	3436	540	2896
23	684	Insurance	14799	12466	2333
24	688	Regulatory commission expense			
25	689	General expenses	25009	16460	8549
26		Total administrative and general expenses	182792	165745	17047
27	800	Expenses capitalized			
28		Net administrative and general expense	182792	165745	17047
29		Total operating expenses	287690	258023	29667

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	5699	5699	
2	State corporate franchise tax	800	800	
3	State unemployment insurance tax	616	616	
4	Other state and local taxes	1280	1280	
5	Federal unemployment insurance tax	224	224	
6	Federal insurance contributions act	9701	9701	
7	Other federal taxes	2269	2269	
8	Federal income taxes			
9				
10				
11	Totals	20589	20589	

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	N/A
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4		
5		
6		
7		
8		
9		
10	Federal tax net income	
11	Computation of tax:	
12		
13		
14		
15		

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	196623	4032
2			
3			
4			
5	Total	196623	4032

SCHEDULE B-6
Account No. 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Catapiller Excavater	571
2	Catapiller Skid Steer	1115
3	Dodge Truck	1319
4	Advanta Credit Card	5304
5	Capitol One Credit Card	585
6	American Express Credit Card	2342
7		
8		
9		
10	Total	11236

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

Line No.	Acct. No.	Account (a)	Number at End of Year (b)	Salaries Charged to Expense (c)	Salaries Charged to Plant Accounts (d)	Total Salaries and Wages Paid (e)
1	630	Employee Labor	2		46964	46964
2	670	Office salaries	1	29610		29610
3	671	Management salaries	1	70500		70500
4						
5						
6		Total				147074

**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 advica 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) <i>NO</i>	
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:	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	
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	32000	
3	Reservoir	Corvin		72.2k	150k	75k	54k	40000	
4									
WELLS							Pumping Capacity (Unit) 2	Annual Quantities Pumped (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	14463	
8									
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		2802	Horizontal	
12								well flow	
13								calculated	
14								not used	
Purchased Water for Resale									
16	Purchased from None								
17	Annual Quantities purchased (Unit chosen) 1								
18									
<p>* 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.</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	1,700,000 gal	
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks plastic	2	10000 gal	
10	Wood	2	67000 gal	
11	Metal	6	691,000 gal	
12	Concrete			
13	Totals	11	2,468,000 gal	

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								
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								
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			6000			800			
17	Screw or welded casing									
18	Cement - asbestos						6850		27400	7200
19	Welded steel						1100			
20	Wood									
21	Plastic			1000	750		17000		6000	9800
22	Totals			7000	750		25750		33400	17000

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								6800
29	Screw or welded casing								
30	Cement - asbestos	4600	6200						52250
31	Welded steel								1100
32	Wood								
33	Plastic								33800
34	Totals	4600	6200						94700

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

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior	Current	Prior	Current
	Year	Year	Year	Year
Single family residential	546	547	7	8
Commercial and Multi-residential	6	6		
Large water users				
Public authorities	1	1		
Irrigation	18	18	1	1
Other (specify)				
Subtotal	571	572	8	9
Private fire connections	3	3		
Public fire hydrants	81	81		
Total	655	657	8	9

**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	xxxxxxxxxxxxxx
3/4 - in	5	
1 - in	26	
1.5-in	4	
2-in	3	
- in		
- in		
Unmetered Other		9
Total	572	9

**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	180
2. More than 10, but less than 15 years	35
3. More than 15 years	358

	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	5493	5186	5187	4951	7476	10377	9705		48375
	During Current Year							Subtotal	Total Prior Year
	August	September	October	November	December				
Single-family residential									
Commercial and Multi-residential									
Large water users									
Public authorities									
Irrigation									
Other (specify)									
Total	10055	9989	8289	4655	4812	37800	86157		93978

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

Total acres irrigat 18

Total population served ___ 1500

INDEX

	PAGE	WORK SHEET		PAGE	WORK SHEET
Advances from associated companies -----	20	A-12	Organization and control -----	9	Gen Info
Advances for construction -----	21	A-15	Other assets -----	15	A-4
Assets -----	10	A	Other income -----	23	B
Balance sheet -----	10-11	A	Other paid in capital -----	17	A-8
Capital stock -----	17	A-6	Payables to associated companies -----	20	A-13
Contributions in aid of construction -----	22	A-17	Population served -----	31	D-4
Depreciation and amortization reserves -----	14-15	A-3	Proprietary capital -----	18	A-10
Declaration -----	32		Purchased water for resale -----	29	D-1
Deferred taxes -----	21	A-16	Retained earnings -----	18	A-9
			Safe		
			Drinking		
			Water		
			Bond Act		
			Data-----		
Dividends appropriations -----	18	A-9	-	7-8	
Employees and their compensation -----	27	C-1	Service connections-----	31	D-4
Engineering and management fees -----	28	C-3	Sources of supply and water developed - -	29	D-1
Excess Capacity and Non-Tariffed Services-----	6		Status with Board of Health -----	32	D-8
Income statement -----	23	B	Stockholders -----	17	A-7
Liabilities -----	11	A	Storage facilities -----	29	D-2
Loans to officers, directors, or shareholders - -	28	C-2	Taxes-----	29	B-3
Long term debt -----	19	A-11	Transmission and distribution facilities - -	30	D-3
Management compensation -----	25	B-2	Unamortized debt discount and expense -	16	A-5
Meters and services -----	31	D-5	Unamortized premium on debt -----	16	A-5
Non-utility property -----	13	A-2	Utility plant -----	12	A-1
Officers -----	9	GenInfo	Water delivered to metered customers - - -	31	D-7
Operating expenses -----	25	B-2	Water plant in service -----	12	A-1a
Operating revenues -----	24	B-1	Water plant held for future use -----	13	A-1b