

Report w/ ~~Attachment~~ 14

Received _____
Examined _____

CLASS D
WATER UTILITIES

U# _____

MAR 21 2008

2007
ANNUAL REPORT
OF

Black Butte Water

P.O. Box 411

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

Orland, Ca 95963

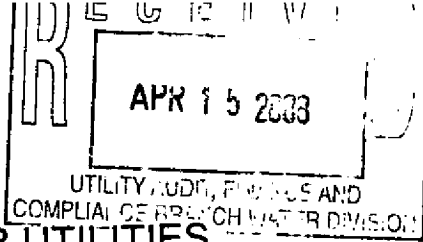
(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2007

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2008
(FILE TWO COPIES IF THREE RECEIVED)

Year 2007



0 74
with signature
COPY

CLASS D WATER UTILITIES
(HAVING LESS THAN 500 SERVICE CONNECTIONS)

Black Butte Water Co.
(Name under which corporation, partnership or individual is doing business)
P.O. Box 411
(Official mailing address)
Orland, Ca 95963
(Service area-town and county)

Telephone Number: _____ Fax Number: _____ Email Address: _____

GENERAL INFORMATION

(Attach a supplementary statement, if necessary)

RETURN ORIGINAL TO COMMISSION, NO PHOTOCOPIES.

1 If a corporation show:
(A) Date of organization _____ incorporated in the State of _____
(B) Names, titles and addresses of principal officers:

2 If unincorporated provide the name and address of the owner(s) or the partners:
*Charles Harris
6370 CIR 18
Orland, Ca 95963*

*Robert F. Cook
P.O. Box 134
Carmichael, CA 96021*

3 Name, title, and telephone number of: *530-865-4878*
(A) One person listed above to receive correspondence: *Charles Harris*
(B) Person responsible for operations and services: *Charles Harris*

4 Were any contracts or agreements in effect with any organization or person covering service, supervision and/or management of your business affairs during the year? (Yes or No)
If so, what was the nature and the amount of each payment made under the agreement, to whom were payments made, and to what account was each payment charged?

5 State the names of associated companies or persons which, directly or indirectly, or through one or more intermediaries, control, or are controlled by, or are under common control with respondent:

PUBLIC HEALTH STATUS

Yes	No	Latest Date
<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	2-25-8
<input checked="" type="checkbox"/>	<input type="checkbox"/>	12-31-93
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	

- 6 Has state or local health department inspection been made during the year?
- 7 Are routine laboratory tests of water being made?
- 8 Has state health department water supply permit been obtained? (Indicate date)
- 9 If no permit has been obtained, state whether application has been made and when.
- 10 Show expiration date if state permit is temporary.

11 List Name, Grade, and License Number of all Licensed Operators:
Rex Monroe Culligan Water Conditioning
D1 18553
T2 16521

**CLASS A, B, C AND D WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA**

COPY

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent:

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

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

\$ _____

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
3/4 inch	78	
1 inch	5	
1 1/2 inch		
2 inch		
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers	NONE	
Total		

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Deposits during the year	_____
Interest earned for calendar year	_____
Withdrawals from this account	_____
Balance at end of year	_____

CLASS A, B, C AND D WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (cont.)

COPY

5. Plant amounts included in Schedule A-1a, Account No. 101—Water Plant in Service which were funded using SDWBA or SRF 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					
7	307	Wells					
8	317	Other water source plant					
9	311	Pumping equipment					
10	320	Water treatment plant					
11	330	Reservoirs, tanks and sandpipes					
12	331	Water mains					
13	333	Services and meter installations					
14	334	Meters					
15	335	Hydrants					
16	339	Other equipment					
17	340	Office furniture and equipment					
18	341	Transportation equipment					
19		Total depreciable plant					
20		Total water plant in service					

NONE

REVISED 10/1/08

Year 2007

Black Butte Water Company
SCHEDULE A - BALANCE SHEET (DECEMBER 31, 2007)

Line	Acct.	Assets	Balance	Acct.	Equity and Liabilities	Balance
1	101	Water plant in service	\$ 36,643	201	Common Stock (Corporations only)	
2	103	Water plant held for future use		211	Other paid-in capital (Corporations only)	
3	104	Water plant purchased or sold		215	Retained earnings	
4	105	Water plant construction work in progress		218	Proprietary capital	\$ 29,536
5	108	Accumulated depreciation of water plant	\$ (6,907)	224	Long term debt	\$ 21,000
6	114	Water plant acquisition adjustments			Current Liabilities	
7	124	Other investments		252	Advances for construction	
8	131	Cash	\$ 20,000	253	Other deferred credits	
9	141	Accounts receivable - customers	\$ 800	255	Accumulated deferred investment tax credits	
10	142	Receivables from associated companies		282	Accumulated deferred income taxes - Acrs	
11	151	Materials and supplies			depreciation	
12	174	Other current assets		283	Accumulated deferred income taxes - other	
13	180	Deferred charges		271	Contributions in aid of construction	
14				272	Accumulated amortization of contributions	
15		Total Assets	\$ 50,536		Total Equity and Liabilities	\$ 50,536

SCHEDULE B - WATER PLANT IN SERVICE

Line	Acct	Title of Account	Balance Beg of Year	Plt Additions During year	Plt Retirements During year	Other Debits or (Credits)	Balance End of year
16	301	Intangible plant	\$ 180				\$ 180
17	303	Land	\$ 790				\$ 790
18	304	Structures	\$ 650				\$ 650
19	307	Wells	\$ -				\$ -
20	317	Other water source plant	\$ -				\$ -
21	311	Pumping equipment	\$ 1,705				\$ 1,705
22	320	Water treatment plant	\$ 1,919				\$ 1,919
23	330	Reservoirs tanks and sandpipes	\$ 17,298				\$ 17,298
24	331	Water mains	\$ 2,841				\$ 2,841
25	333	Services and meter installations	\$ 3,375				\$ 3,375
26	334	Meters	\$ 7,650				\$ 7,650
27	335	Hydrants	\$ 235				\$ 235
28	339	Other equipment	\$ -				\$ -
29	340	Office furniture and equipment	\$ -				\$ -
30	341	Transportation equipment	\$ -				\$ -
31		Total water plant in service	\$ 36,643	\$ -	\$ -	\$ -	\$ 36,643

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

SCHEDULE C - RESERVE FOR DEPRECIATION OF UTILITY PLANT

Line	Item	Account 106 Water Plant	Account 106.1 SDWBA Loans	
32	Balance in reserves at beginning of year	\$ 6,085		A. Method used to compute depreciation expense (Acct. 403) and rate.
33	Add: Credits to reserves during year			
34	(a) Charged to Account No. 272			
35	(b) Charged to Account No. 403	\$ 821		
36	(c) Charged to Account No. 407			B. Amount of depreciation expense claimed or to be claimed on utility property in your federal income tax return for the year covered by this report \$
37	(d) Salvage recovered			
38	(e) All other credits			
39	Total credits			
40	Deduct: Debits to reserves during year			
41	(a) Book cost of property retired			
42	(b) Cost of removal			C. State method used to compute tax depreciation.
43	(c) All other debits			
44	Total debits			
45	Balance in reserve at end of year	\$ 6,907	\$ -	
46	(1) Explanation of all other credits			
47	(2) Explanation of all other debits			

See Revised page
at Front

SCHEDULE A - BALANCE SHEET (DECEMBER 31, 2007)

COPY

Line	Acct.	Assets	Balance	Acct.	Equity and Liabilities	Balance
1	101	Water plant in service	13643	201	Common Stock (Corporations only)	
2	103	Water plant held for future use		211	Other paid-in capital (Corporations only)	
3	104	Water plant purchased or sold		215	Retained earnings	
4	105	Water plant construction work in progress		218	Proprietary capital	
5	108	Accumulated depreciation of water plant		224	Long term debt	
6	114	Water plant acquisition adjustments			Current Liabilities	
7	124	Other investments	21000	252	Advances for construction	
8	131	Cash	20000	253	Other deferred credits	
9	141	Accounts receivable - customers	806	255	Accumulated deferred investment tax credits	
10	142	Receivables from associated companies		282	Accumulated deferred income taxes - Acrs	
11	151	Materials and supplies			depreciation	
12	174	Other current assets		283	Accumulated deferred income taxes - other	
13	180	Deferred charges		271	Contributions in aid of construction	
14				272	Accumulated amortization of contributions	
15		Total Assets	55443		Total Equity and Liabilities	

SCHEDULE B - WATER PLANT IN SERVICE

Line	Acct	Title of Account	Balance Beg of Year	Plt Additions During year	Plt Retirements During year	Other Debits or (Credits)	Balance End of year
16	301	Intangible plant	180				180
17	303	Land	290				290
18	304	Structures	650				650
19	307	Wells					
20	317	Other water source plant					
21	311	Pumping equipment	1205				1205
22	320	Water treatment plant	44				44
23	330	Reservoirs tanks and sandpipes	298				298
24	331	Water mains	841				841
25	333	Services and meter installations 2545	3325				3325
26	334	Meters	5525				5525
27	335	Hydrants	235				235
28	339	Other equipment					
29	340	Office furniture and equipment					
30	341	Transportation equipment					
31		Total water plant in service	13643				13643

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

SCHEDULE C - RESERVE FOR DEPRECIATION OF UTILITY PLANT

Line	Item	Account 106 Water Plant	Account 106.1 SDWBA Loans	
32	Balance in reserves at beginning of year	6085		A. Method used to compute depreciation
33	Add: Credits to reserves during year			expense (Acct. 403) and rate.
34	(a) Charged to Account No. 272			
35	(b) Charged to Account No. 403			
36	(c) Charged to Account No. 407			B. Amount of depreciation expense claimed
37	(d) Salvage recovered			or to be claimed on utility property in
38	(e) All other credits			your federal income tax return for the year
39	Total credits			covered by this report \$
40	Deduct: Debits to reserves during year			
41	(a) Book cost of property retired			
42	(b) Cost of removal			C. State method used to compute tax
43	(c) All other debits			depreciation.
44	Total debits			
45	Balance in reserve at end of year			Straight Line 5 year
46	(1) Explanation of all other credits			on 5 year recovery
47	(2) Explanation of all other debits	6085		property.

SCHEDULE D - CAPITAL STOCK OUTSTANDING (DECEMBER 31, 20__)

Line					List persons owning more than 5% of outstanding stock and number of shares owned by each:
1	Common - (Shares	\$	par)		None
2	Preferred - (Shares	\$	par)		
3	Dividends - Common	Rate - \$			
4	- Preferred	Rate - \$			

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SCHEDULE E - LONG TERM DEBT

	Class	Date of Issue	Date of Maturity	Principal Amount Authorized	Outstanding Per Balance Sheet	Rate of Interest	Interest Accrued During Year	Interest Paid During Year
5								
6								
7								
8	Totals							

SCHEDULE F - INCOME STATEMENT

9	Operating revenues	xxxxxxxxxx
10	460 Unmetered water revenue	
11	462 Fire protection revenue	
12	465 Irrigation revenue	
13	470 Metered water revenue	19428
14	480 Other water revenue	
15	Total Operating Revenue	19428
16	Operating revenue deductions	xxxxxxxxxx
17	Operating expenses	xxxxxxxxxx
18	610 Purchased water	
19	615 Purchased power	5312
20	618 Other volume related expenses	
21	630 Employee labor	
22	640 Materials	
23	650 Contract work	
24	660 Transportation expenses	
25	664 Other plant maintenance expense	414
26	670 Office salaries	
27	671 Management salaries	
28	674 Employee pensions and benefits	
29	676 Uncollectible accounts expense	
30	678 Office services and rentals	
31	681 Office supplies and expense	949
32	682 Professional services	
33	684 Insurance	
34	688 Regulatory commission expense	
35	689 General expenses	1326
36	Total Operating Expenses	8601
37	403 Depreciation expense	
38	407 SDWBA loan amortization expense	
39	408 Taxes other than income taxes	272
40	409 State income tax expense	261
41	410 Federal income tax expense	
42	Total Operating Revenue Deductions	8534
43	Utility Operating Income	
44	421 Non-utility income	
45	426 Miscellaneous non-utility expense	
46	427 Interest expense	
47	Net Income	10949

(1172 + 137 + 29 + 76)

(381 + 568)

(5019 + 10 + 27 + 54 + 415 + 36 + 600 + 45)

SCHEDULE G - SOURCES OF SUPPLY AND WATER DEVELOPED WELLS

Location	No.	Diam. Inch	Depth to water feet	Pumping capacity (g.p.m.)	Annual quantities pumped
Orlando	1	12"	72	750	245400 gallons

COPY

OTHER

Streams or springs location of diversion point	Flow in Priority right		(Unit) Diversions		Annual Quantities Diverted
	Claim	Capacity	Max	Min	Unit
		NONE			
Purchased water (unit)			Annual Quantity		
Supplier:					
NONE					

SCHEDULE H WATER DELIVERED TO METERED CUSTOMERS

(If figures are available) (specify unit)

Classification of service	Max mo. Mo. of	Min. Mo. Mo. Of	Total for year
Residential			34,750 100 c.f.
Commercial			
Industrial			
Fire Protection			
Irrigation	0		
Other (specify)			
Total			

SCHEDULE I - EMPLOYEES AND THEIR COMPENSATION

Line	Acct	Account	Number at End of year	Salaries Charged to Expense	Salaries Charged to Plant Accounts	Total Salaries and Wages Paid
48	630	Employee Labor	0			0
49	670	Office salaries				
50	671	Management salaries				
51		Total				

SCHEDULE J - ADVANCES FOR CONSTRUCTION

Balance beginning of year	
Additions during year	
Subtotal - Beginning balance plus additions during year	
Refunds	
Transfers to Acct. 271 - Contributions in Aid of Construction	
Balance end of year	

COPY

SCHEDULE K - TOTAL METERS AND SERVICES (active and inactive)

Size	Meters	Services
5/8 x 3/4-in	80	
3/4-in	2	
1-in	5	
-in		
-in		
Total	87	

SCHEDULE L - METER-TESTING DATA

Number of meters tested during year	
1 Used, before repair...	5
2 Used, after repair	
3 Fast, requiring refund ..	
Numbers of meters in service requiring test per General Order No. 103	

SCHEDULE M - SERVICE CONNECTIONS AT END OF YEAR

Classification	Active			Inactive			Total connections	
	Metered	Flat	Total	Metered	Flat	Total	Metered	Flat
Residences	85			2		87		
Industrial/Commercial								
Irrigation								
Fire Protection (public)								
Fire Protection (private)								
Other (specify)			7					
Total	85		7	2		87		

NOTE: Total connections (metered plus flat) should agree with total services in Schedule K.

SCHEDULE N - STORAGE FACILITIES

SCHEDULE O - FOOTAGES OF PIPE (EXCLUDING SERVICE PIPES)

Description	No.	Combined capacity in gallons	Description	Footage				Totals
				2" and under	2 1/4 to 3 1/4	4"	Other sizes (specify)	
Concrete			Cast Iron					
Earth			Welded steel					
Wood			Standard screw					
Steel	1	5000	Cement-asbestos					
Other			Plastic					
			Other (specify)					
Total	1	5000	Total					

DECLARATION

(BEFORE SIGNING PLEASE CHECK TO SEE THAT ALL SCHEDULES HAVE BEEN COMPLETED)

I, the undersigned (officer, partner or owner) of Charles Harris Black Butte Water Co. (Name of utility), under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, documents, 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 calendar year.

January 1, 2007 through December 31, 2007.

Charles E. Harris, Sr.
Signed

CO-Owner
Title
Date

FACILITIES FEES DATA

COPY

Please provide the following information relating to Facilities Fees collected for the calendar year, pursuant to Resolution No. W-4110.

1. Trust Account Information:

Bank Name: _____
Address: _____
Account Number: _____
Date Opened: _____

2. Facilities Fees collected for new connections during the calendar year:

A. Commerical

NAME	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

B. Residential

NAME	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Deposits during the year	_____
Interest earned for calendar year	_____
Withdrawals from this account	_____
Balance at end of year	_____

4. Reason or Purpose of Withdrawal from this bank account:

Revised 10/1/08

Yr 2006

Black Butte Water Company
SCHEDULE A - BALANCE SHEET (DECEMBER 31, 2006)

Line	Acct.	Assets	Balance	Acct.	Equity and Liabilities	Balance
1	101	Water plant in service	\$ 36,643	201	Common Stock (Corporations only)	
2	103	Water plant held for future use		211	Other paid-in capital (Corporations only)	
3	104	Water plant purchased or sold		215	Retained earnings	
4	105	Water plant construction work in progress		218	Proprietary capital	\$ 32,643
5	108	Accumulated depreciation of water plant	\$ (6,085)	224	Long term debt	\$ 21,000
6	114	Water plant acquisition adjustments			Current Liabilities	
7	124	Other investments		252	Advances for construction	
8	131	Cash	\$ 22,335	253	Other deferred credits	
9	141	Accounts receivable - customers	\$ 750	255	Accumulated deferred investment tax credits	
10	142	Receivables from associated companies		282	Accumulated deferred income taxes - Acrs	
11	151	Materials and supplies			depreciation	
12	174	Other current assets		283	Accumulated deferred income taxes - other	
13	180	Deferred charges		271	Contributions in aid of construction	
14				272	Accumulated amortization of contributions	
15		Total Assets	\$ 53,643		Total Equity and Liabilities	\$ 53,643

SCHEDULE B - WATER PLANT IN SERVICE

Line	Acct	Title of Account	Balance Beg of Year	Plt Additions During year	Plt Retirements During year	Other Debits or (Credits)	Balance End of year
16	301	Intangible plant	\$ 180				\$ 180
17	303	Land	\$ 790				\$ 790
18	304	Structures	\$ 650				\$ 650
19	307	Wells					\$ -
20	317	Other water source plant					\$ -
21	311	Pumping equipment	\$ 1,705				\$ 1,705
22	320	Water treatment plant	\$ 1,919				\$ 1,919
23	330	Reservoirs tanks and sandpipes	\$ 17,298				\$ 17,298
24	331	Water mains	\$ 2,841				\$ 2,841
25	333	Services and meter installations	\$ 3,375				\$ 3,375
26	334	Meters	\$ 7,650				\$ 7,650
27	335	Hydrants	\$ 235				\$ 235
28	339	Other equipment					\$ -
29	340	Office furniture and equipment					\$ -
30	341	Transportation equipment					\$ -
31		Total water plant in service	\$ 36,643	\$ -	\$ -	\$ -	\$ 36,643

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

SCHEDULE C - RESERVE FOR DEPRECIATION OF UTILITY PLANT

Line	Item	Account 108 Water Plant	Account 106.1 SDWBA Loans	
32	Balance in reserves at beginning of year	\$ 5,264		A. Method used to compute depreciation
33	Add: Credits to reserves during year			expense (Acct. 403) and rate.
34	(a) Charged to Account No. 272			
35	(b) Charged to Account No. 403	\$ 821		
36	(c) Charged to Account No. 407			B. Amount of depreciation expense claimed
37	(d) Salvage recovered			or to be claimed on utility property in
38	(e) All other credits			your federal income tax return for the year
39	Total credits			covered by this report \$
40	Deduct: Debits to reserves during year			
41	(a) Book cost of property retired			
42	(b) Cost of removal			C. State method used to compute tax
43	(c) All other debits			depreciation.
44	Total debits			
45	Balance in reserve at end of year	\$ 6,085	\$ -	
46	(1) Explanation of all other credits			
47	(2) Explanation of all other debits			

\$ (0)

Life	Dep
40	\$16.25
30	\$0.00
25	\$0.00
25	\$68.20
25	\$76.76
55	\$314.51
60	\$47.35
45	\$75.00
35	\$218.57
50	\$4.70
20	\$0.00
15	\$0.00
12	\$0.00
Dep.	\$821.34
	2.24%