

34  
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APR 9 - 2009  
UTILITY AUDIT, FINANCE AND COMPLIANCE BRANCH  
DIVISION OF WATER AND AUDITS

Lake Alpine Water Company

Notes to Amendments to Annual Report for 2005

**Schedule A-Balance Sheet**

In addition to copied changes from Schedule B and C. Acct 105: water plant construction work in progress is decreased by \$192655. This is money spent by the company on securing additional water rights that will benefit future users. It should not be included in CWIP. It is now recorded by the increase in Acct 180: Deferred Charges and Acct 253 Other deferred credits. These expenses are to be recovered from Facilities Fees. Acct 224 is increased by \$287000 to reclassify business line of credit as Long Term Debt and current liabilities are decreased. Acct 282 is deleted. Acct 283 is increased by \$11778. Acct 211 there is an error in transcription. Was reported as \$156467, should be \$156480.

**Schedule B-Water Plant in Service Acct 304**

Declared plant additions during the year erroneously included SDWDRF improvements of \$30827.

New value of additions during the year to acct 304 is \$7453 for a total of \$127622. Therefore, Total water plant in service decreases to \$1547095. Copied to Acct 101 in Schedule A.

**Schedule C-Reserve for Depreciation of Utility Plant**

Amount in acct 403 is the average of \$1297718 and \$1547095 less the land and multiplied by the 2.72% depreciation rate. Copied to Acct 106 in Schedule A.

**Schedule E-Long Term Debt Acct 224**

The business line of credit is being reclassified as long term debt.

**Schedule F-Income Statement: Accts 470 and 480.**

470: Metered water revenue is reduced by \$44818. This is water that was sold untreated to the BVMR for snow making. 480: Other water revenue is increased by \$44818 to record this income. 480: Other water revenue is decreased by \$8000. These are facilities fees. They are recorded on the final page: Facilities Fees Data.

**Schedule F-Income Statement: Acct 403.**

Corrections to Schedule A-C inherently make changes to Depreciation expenses in Schedule F.

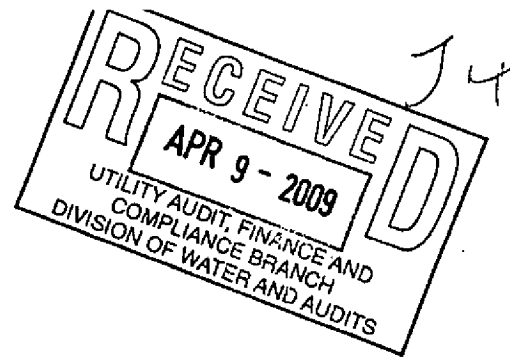
**Schedule F-Income Statement: Acct 427.**

Interest Expense originally stated as \$16520 erroneously included SDWDRF interest. Corrected to \$3622.

**Facilities Fees**

These were not properly recorded previously.

Wendy 4/13/09  
Please attach the amended report to the 04 report and indicate "Amended" on the new report.



Lake Alpine Water Company

Notes to Amendments to Annual Report for 2005

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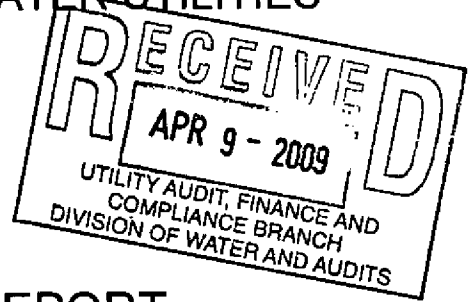
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Received \_\_\_\_\_  
Examined \_\_\_\_\_

CLASS D  
WATER UTILITIES

U# W-148



(AMENDED) 2005  
ANNUAL REPORT  
OF

LAKE ALPINE WATER COMPANY, INC.

LAKE ALPINE WATER COMPANY

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

PO Box 5013 Bear Valley, CA 95223

(OFFICIAL MAILING ADDRESS)

ZIP -

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

(FILE TWO COPIES IF THREE RECEIVED)

# CLASS D WATER UTILITIES

(HAVING LESS THAN 500 SERVICE CONNECTIONS)

LAKE ALPINE WATER COMPANY, INC.

(Name under which corporation, partnership or individual is doing business)

PO Box 5013 Bear Valley, CA 95223

(Official mailing address)

BEAR VALLEY ALPINE COUNTY

(Service area-town and county)

## GENERAL INFORMATION

(Attach a supplementary statement if necessary)

RETURN ORIGINAL TO COMMISSION, NO PHOTOCOPIES

1 If a corporation show:

(A) Date of organization 6/30/1964 incorporated in the State of California

(B) Names, titles and addresses of principal officers: C. Bruce Orvis, Pres., 9601 E Highway 4, Farmington, CA 95230 / Roma P Orvis, Sec-Treas., 9601 E Highway 4, Farmington CA 95230  
Charles F Toeniskoetter, Vice-Pres., 1690 The Alameda, Suite 20, San Jose, CA 95126

2 If unincorporated give the name and address of owner or of each partner:

3 Name and telephone number of:

Main Office contact:

Kimi Johnson 209-753-2409

(A) One person listed above to receive correspondence:

Roma P Orvis, 209-899-2460

(B) Person responsible for operations and services:

C Bruce Orvis, III, 209-753-6241, 209-795-2580

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) Yes

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? See attached sheet

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: None

### PUBLIC HEALTH STATUS

6 Has state or local health department inspection been made during the year?

Yes	No	Latest Date
	x	10/28/2003
x		3/16/2006
x		1971

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:

C. Bruce Orvis III, Grade T-2, License No. 13442, Grade D-2, License No. 22114

John A. McMillen, Grade T-2, License No. 27532, Grade D-2, License No. 32581

Lake Alpine Water Company  
Annual Report of 2005

General Information

Line 4: Names of Organizations or Persons having contracts or agreements with respondent:

Lemke Engineering Services  
Account 1050, Construction Work In Progress, Engineering Services \$10,560.00

TBI Construction and Construction Management  
Account 1050, Construction Work In Progress, Construction Management \$47,949.50

**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: California Bank & Trust  
Address: 1331 Broadway, Sacramento CA 95818-2217  
Phone Number: 800-499-4614  
Date Hired: 1/19/2005

2. Former Fiscal Agent:

Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Phone Number: \_\_\_\_\_  
Date Hired: \_\_\_\_\_

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

\$ -0-

4. Summary of the trust bank account activities showing:

Balance at beginning of year	<u>0</u>
Deposits during the year	_____
Withdrawals made for loan payments	_____
Other withdrawals from this account	_____
Balance at end of year	<u>0</u>

5. Account information:

Bank Name: California Bank & trust  
Account Number: 1030123689  
Date Opened: January 27, 2005

6. Plant amounts not included in Schedule A, Account No. 101--Water Plant in Service which were funded using SDWSRF 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		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
5		<b>DEPRECIABLE PLANT</b>					
6	304	Structures	0				
7	307	Wells					
8	317	Other water source plant					
9	311	Pumping equipment					
10	320	Water treatment plant	0				
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					

Not included in Schedule A-C. Still considered in progress.

**SCHEDULE A - BALANCE SHEET (DECEMBER 31, 2005)**

Line	Acct.	Assets	Balance	Acct.	Equity and Liabilities	Balance
1	101	Water plant in service	1547095	201	Common Stock (Corporations only)	100000
2	103	Water plant held for future use		211	Other paid-in capital (Corporations only)	156480
3	104	Water plant purchased or sold		215	Retained earnings	311156
4	105	Water plant construction work in progress	122462	218	Proprietary capital	
5	108	Accumulated depreciation of water plant	-460519	224	Long term debt	291326
6	114	Water plant acquisition adjustments			Current Liabilities	30958
7	124	Other investments		252	Advances for construction	0
8	131	Cash	7381	253	Other deferred credits	197910
9	141	Accounts receivable - customers	5287	255	Accumulated deferred investment tax credits	
10	142	Receivables from associated companies	37873	282	Accumulated deferred income taxes - Acrs	
11	151	Materials and supplies	7377		depreciation	
12	174	Other current assets	3333	283	Accumulated deferred income taxes - other	11778
13	180	Deferred charges	201656	271	Contributions in aid of construction	416710
14				272	Accumulated amortization of contributions	-82289
15		<b>Total Assets</b>	<b>1471945</b>		<b>Total Equity and Liabilities</b>	<b>1434029</b>

**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					
17	303	Land	28433				28433
18	304	Structures	120169	7453			127622
19	307	Wells	0				0
20	317	Other water source plant	13850				13850
21	311	Pumping equipment	45176	2102			47278
22	320	Water treatment plant	236440				236440
23	330	Reservoirs tanks and sandpipes	265257	241406			506663
24	331	Water mains	262434				262434
25	333	Services and meter installations	21264				21264
26	334	Meters	15916				15916
27	335	Hydrants	195891				195891
28	339	Other equipment	48360				48360
29	340	Office furniture and equipment	5842	2416			8258
30	341	Transportation equipment	38686		4000		34686
31		<b>Total water plant in service</b>	<b>1297718</b>	<b>253377</b>	<b>4000</b>	<b>0</b>	<b>1547095</b>

\* 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	462103		A. Method used to compute depreciation
33	Add: Credits to reserves during year			expense (Acct. 403) and rate.
34	(a) Charged to Account No. 403	0		2.72 Composite
35	(b) Charged to Account No. 272	2416		
36	(c) Charged to clearing accounts			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	2416		covered by this report \$ 37,109
40	Deduct: Debits to reserves during year			
41	(a) Book cost of property retired	4000		
42	(b) Cost of removal			C. State method used to compute tax
43	(c) All other debits			depreciation.
44	Total debits	4000		5-30 Year Life
45	Balance in reserve at end of year	460519		
46	(1) Explanation of all other credits			
47	(2) Explanation of all other debits			



**SCHEDULE D - CAPITAL STOCK OUTSTANDING (DECEMBER 31, 2005)**

Line

1	Common - (Shares 10,000	\$ 10. par)		List persons owning more than 5% of outstanding stock
2	Preferred - (Shares	\$ par)		and number of shares owned by each: TBH Partners, LLC, 5000
3	Dividends - Common	Rate - \$		C.B.Orvis III, 2180 / P.D.Orvis, 1780
4	- Preferred	Rate - \$		C B.Orvis, 520 / R.P.Orvis, 520

**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	Vehicle Loan	8/25/02	8/25/07	\$ 11,460	\$ 4,326	8.19		\$ 469
6	Business Line of Credit	9/10/2005	9/10/2006	\$ 350,000	\$ 287,000	8.50		
7							\$ 1,216	\$ 1,216
8	<b>Totals</b>			\$ 361,460	\$ 291,326		\$ 1,216	\$ 1,685

**SCHEDULE F - INCOME STATEMENT**

9	Operating revenues	xxxxxxxxxx
10	460 Unmetered water revenue	\$ 283,859
11	462 Fire protection revenue	\$ 2,063
12	465 Irrigation revenue	
13	470 Metered water revenue	\$ 14,119
14	480 Other water revenue	\$ 45,974
15	Total Operating Revenue	\$ 346,015
16	Operating revenue deductions	xxxxxxxxxx
17	Operating expenses	xxxxxxxxxx
18	610 Purchased water	
19	615 Power	\$ 13,051
20	618 Other volume related expenses	\$ 13,000
21	630 Employee labor	\$ 15,191
22	640 Materials	\$ 3,690
23	650 Contract work	\$ 6,200
24	660 Transportation expenses	\$ 7,768
25	664 Other plant maintenance expense	\$ 2,964
26	670 Office salaries	\$ 25,830
27	671 Management salaries	\$ 30,528
28	674 Employee pensions and benefits	\$ 18,786
29	676 Uncollectible accounts expense	\$ 1,361
30	678 Office services and rentals	\$ 3,600
31	681 Office supplies and expense	\$ 6,542
32	682 Professional services	\$ 12,384
33	684 Insurance	\$ 17,041
34	688 Regulatory commission expense	\$ 1,046
35	689 General expenses	\$ 6,110
36	Total Operating Expenses	\$ 185,092
37	403 Depreciation expense	\$ -
38	407 SDWBA loan amortization expense	\$ -
39	408 Taxes other than income taxes	\$ 24,651
40	409 State corporate income tax expense	\$ 8,745
41	410 Federal corporate income tax expense	\$ 15,762
42	Total Operating Revenue Deductions	\$ 49,158
43	Utility Operating Income	\$ 111,765
44	421 Non-utility income	\$ 3,040
45	426 Miscellaneous non-utility expense	\$ -
46	427 Interest expense	\$ 3,622
47	Net Income	\$ 111,183

**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
Not Applicable					

**OTHER**

Streams or springs location of diversion point	Flow in (Unit)		Annual quantities diverted (Unit)		
	Priority right	Diversions			
Bloods Creek Tributary	Claim	Capacity	Max	Min	5-8 MG
		.075 CFS			
Purchased water (unit)	None		Annual quantity		
Supplier:					

**SCHEDULE H - OPTIONAL 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 & business			
Industrial			
Public authorities			
Irrigation			
Other (specify)			
	Not Available		
<b>Total</b>			

**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	18	15191	19310	34501
49	670	Office salaries	1	25830	\$0.00	25830
50	671	Management salaries	1	30528	25831	56359
51		<b>Total</b>	20	71549	45141	116690

**SCHEDULE J - ADVANCES FOR CONSTRUCTION**

Balance beginning of year	0
Additions during year	104568
Subtotal - Beginning balance plus additions during year	104568
Refunds	0
Transfers to Acct. 271 - Contributions in Aid of Construction	104568
Balance end of year	0

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

Size	Meters	Services
5/8 x 3/4-in	8	449
1-in	4	
1 1/2 in	1	
2'-in	4	1
3-in		1
4 in	1	3

**SCHEDULE L - METER-TESTING DATA**

Number of meters tested during year	
1 Used, before repair...	0
2 Used, after repair .....	0
3 Fast, requiring refund .....	0
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		449	449		2	2		451
Commercial	13		13				13	
County	5		5				5	
Private Firelines		5	5					5
Subtotal	18	454	472		2	2	18	456
Fire protection (Hydrants)		46	46					46
Total	18	500	518		2	2	18	502

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	2" and	2 1/4 to	4"	6in	8in	12in	Totals
				under	3 1/4		Other sizes (specify)			
Concrete			Cast Iron							
Earth			Welded steel							
Wood	3	340000	Standard screw							
Steel	1	300000	Cement-asbestos	10345	2100	22100	14222	280	4105	53152
Other			Plastic	280	6302	7577	2795	500		17454
			Other (specify)							
Total	4	640000	Total	10625	8402	29677	17017	780	4105	70606

**DECLARATION**

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

I, the undersigned (officer, partner or owner) of Lake Alpine Water Company, Inc. 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 January 1, 2005 to and including December 31, 2005

*C. Bruce Owens*

Signed President

Title 4.2.09

Date

**FACILITIES FEES DATA**

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. Commercial**

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

**B. Residential**

NAME	AMOUNT
Henry Marks Lt GV06A	\$ 2,000.00
Bill Brown Lt 383	\$ 2,000.00
Tom & Jeri Fraser Lt 350	\$ 2,000.00
Lary Gray Lt 371	\$ 2,000.00

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ -
Deposits during the year	\$ 8,000.00
Interest earned for calendar year	\$ -
Withdrawals from this account	\$ -
Balance at end of year	\$ 8,000.00

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

\_\_\_\_\_  
 \_\_\_\_\_