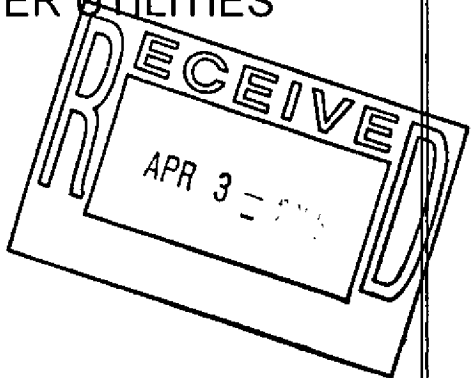


47

Received _____
Examined _____

CLASS B and C  
WATER UTILITIES



U# \_\_\_\_\_

2005  
ANNUAL REPORT  
OF

THE SEA RANCH WATER COMPANY

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

P.O. BOX 16

THE SEA RANCH, CA 95497-0016

(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  
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 January 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

20\_\_

NAME OF UTILITY THE SEA RANCH WATER COMPANY PHONE                     

(707) 785-2411

PERSON RESPONSIBLE FOR THIS REPORT MARY CONDON

(Prepared from Information in the 2005\_ Annual Report)

	1/1/05	12/31/05	Average
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant			
2 Land and Land Rights	275,188	275,188	275,188
3 Depreciable Plant	8,315,712	8,718,749	8,517,231
4 Gross Plant in Service	8,590,900	8,993,937	8,792,418
5 Less: Accumulated Depreciation	2,718,577	2,976,045	2,847,311
6 Net Water Plant in Service	5,872,323	6,017,892	5,945,107
7 Water Plant Held for Future Use	0		0
8 Construction Work in Progress			0
9 Materials and Supplies			0
10 Less: Advances for Construction			0
11 Less: Contribution in Aid of Construction	1,319,541	1,518,337	1,418,939
12 Less: Accumulated Deferred Income and Investment Tax Credits	55,200	83,600	69,400
13 Net Plant Investment	4,497,582	4,415,956	4,456,769
<b>CAPITALIZATION</b>			
14 Common Stock	145,900	145,900	145,900
15 Proprietary Capital (Individual or Partnership)			0
16 Paid-in Capital	263,273	263,273	263,273
17 Retained Earnings	-232,755	-184,589	-208,672
18 Common Stock and Equity (Lines 14 through 17)	176,418	224,584	200,501
19 Preferred Stock			0
20 Long-Term Debt			0
21 Notes Payable			0
22 Total Capitalization (Lines 18 through 21)	176,418	224,584	200,501

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

20\_\_

NAME OF UTILITY THE SEA RANCH WATER CO PHONE (707) 785-2411

**INCOME STATEMENT**

	Annual Amount
23 Unmetered Water Revenue	14,146
24 Fire Protection Revenue	0
25 Irrigation Revenue	2,377
26 Metered Water Revenue	666,762
27 Total Operating Revenue	683,285
28 <u>Operating Expenses</u>	625,576
29 Depreciation Expense (Composite Rate <u>2.5</u> )	162,661
30 Amortization and Property Losses	
31 Property Taxes	34,293
32 Taxes Other Than Income Taxes	
33 Total Operating Revenue Deduction Before Taxes	822,530
34 California Corp. Franchise Tax	800
35 Federal Corporate Income Tax	
36 Total Operating Revenue Deduction After Taxes	823,330
37 Net Operating Income (Loss) - California Water Operations	-140,045
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	
39 Income Available for Fixed Charges	
40 Interest Expense	
41 Net Income (Loss) Before Dividends	
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	337,317
46 Purchased Water	
47 Power	40,601

<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		1739	1763	1751
49 Flat Rate Service Connections				
50 Total Active Service Connections		1739	1763	1751



**CLASS B, C AND D WATER COMPANIES  
SAFE DRINKING WATER BOND ACT DATA**

NA

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

2. Former Fiscal Agent:

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

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

\$ \_\_\_\_\_

4. Summary of the trust bank account activities showing:

Balance at beginning of year	\$ _____
Deposits during the year	_____
Withdrawals made for loan payments	_____
Other withdrawals from this account	_____
Balance at end of year	_____

5. Account information:

Bank Name: \_\_\_\_\_  
Account Number: \_\_\_\_\_  
Date Opened: \_\_\_\_\_

**CLASS B, C AND D WATER COMPANIES  
SAFE DRINKING WATER BOND ACT DATA (continued)**

NA

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		<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					
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					



## GENERAL INFORMATION

- 1 Name under which utility is doing business: THE SEA RANCH WATER COMPANY
- 2 Official mailing address: P.O. BOX 16, THE SEA RANCH, CA  
ZIP 95497-0016
- 3 Name and title of person to whom correspondence should be addressed: MARY CONDON  
Telephone: (707) 785-2411 X 1
- 4 Address where accounting records are maintained: 35600 VERDANT VIEW DRIVE
- 5 Service Area: (Refer to district reports if applicable.) THE SEA RANCH
- 6 Service Manager (if located in or near Service Area): (Refer to district reports if applicable.)  
Name: JAMES DERBIN  
Address: P.O. BOX 16, THE SEA RANCH, CA Telephone: (707) 785-2411 X 3

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) THE SEA RANCH WATER COMPANY IS  
WHOLLY OWNED BY THE SEA RANCH ASSOCIATION  
Organized under laws of (state) CALIFORNIA

Principal Officers:

(Name)	<u>JOHN FOX</u>	(Title)	<u>CEO</u>
(Name)	<u>ELLEN BUECHNER</u>	(Title)	<u>CFO</u>
(Name)	<u>MARY CONDON</u>	(Title)	<u>FINANCIAL &amp; CUSTOMER</u>
(Name)		(Title)	

- 8 Names of associated companies:  
NONE
- 9 Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:  
NONE Date: \_\_\_\_\_  
Date: \_\_\_\_\_
- 10 Use the space below for supplementary information or explanations concerning this report:

- 11 List Name, Grade, and License of all Licensed Operators:  
James Derbin III # 21942  
Brad Clayton IV # 2080  
Jeff Madden Grade III-11010  
Charles Steffen T 3 27036, D2 29657  
James D. Christianson D129905  
Steve D. Reaves D1 29904



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

Line No.	Acct. No.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>CORPORATE CAPITAL AND SURPLUS</b>			
2	201	Common stock	A-6	145900	145900
3	204	Preferred stock	A-6		
4	211	Other paid-in capital	A-8	4887591	4827591
5	215	Retained earnings	A-9	-323284	-183238
6		Total corporate capital and retained earnings		4710207	4790253
7		<b>PROPRIETARY CAPITAL</b>			
8	218	Proprietary capital	A-10		
9	218.1	Proprietary drawings			
10		Total proprietary capital			
11		<b>LONG TERM DEBT</b>			
12	224	Long term debt	A-11		
13	225	Advances from associated companies	A-12	141763	
14		<b>CURRENT AND ACCRUED LIABILITIES</b>			
15	231	Accounts payable		126850	74295
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		
22		Total current and accrued liabilities		126850	74295
23		<b>DEFERRED CREDITS</b>			
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		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
31	271	Contributions in aid of construction	A-17	667709	724611
32	272	Accumulated amortization of contributions		708864	594931
33		Net contributions in aid of construction		1376574	1319542
34		Total liabilities and other credits		6213631	6184090

**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	8,315,458	413,753	10,715		8,718,496
2	103	Water plant held for future use					
3	104	Water plant purchased or sold					
4	105	Construction work in progress - water plant					
5	114	Water plant acquisition adjustments					
6		Total utility plant	8,315,458	413,753	10,715		8,718,496

\* 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		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible plant					
3	303	Land	275188				275188
4		Total non-depreciable plant	275188				275188
5		<b>DEPRECIABLE PLANT</b>					
6	304	Structures					
7	307	Wells	159444				159444
8	317	Other water source plant	0				0
9	311	Pumping equipment	97496	1739			99235
10	320	Water treatment plant	17250				17250
11	330	Reservoirs, tanks and sandpipes	4580286	150000			4730286
12	331	Water mains	1929694				1929694
13	333	Services and meter installations	311715	60000			371715
14	334	Meters	68889	24133	10715		82307
15	335	Hydrants	281762				281762
16	339	Other equipment	71988	6300			78288
17	340	Office furniture and equipment	21287				21287
18	341	Transportation equipment	89673				89673
19		Total depreciable plant	7629484	242172	10715		7860941
20		Total water plant in service	7904672	242172	10715		8136129
21		RESERVE REPLACEMENT	685974	171581			857555
22		TOTAL WATER PLANT IN SERVICE	8590646	413753	10715		8993684

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

**SCHEDULE A-1b**  
**Account No. 103 - Water Plant Held for Future Use**

NA

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				
2				
3				
4				
5				
6				
7				
8				
9				
10	Total			

**SCHEDULE A-2**  
**Account No. 121 - Non-utility Property and Other Assets**

NA

Line No.	Name and Description of Property (a)	Book Value End of Year (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	

**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	2,718,576		
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)			
4	(b) Charged to Account No 272	268,074		
5	(c) Charged to clearing accounts			
6	(d) Salvage recovered			
7	(e) All other credits (Footnote 2)			
8	Total Credits	2,986,650		
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired	10,606		
11	(b) Cost of removal			
12	(c) All other debits (Footnote 3)			
13	Total debits			
14	Balance in reserve at end of year	2,976,044		
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE		2.5	%
16				
17	(2) EXPLANATION OF ALL OTHER CREDITS:			
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	<input type="checkbox"/>	<input type="checkbox"/>	
31	(b) Liberalized	<input type="checkbox"/>	<input type="checkbox"/>	
32	(1) Sum of the years digits	<input type="checkbox"/>	<input type="checkbox"/>	
33	(2) Double declining balance	<input type="checkbox"/>	<input type="checkbox"/>	
34	(3) Other	<input type="checkbox"/>	<input type="checkbox"/>	
35	(c) Both straight line and liberalized	<input type="checkbox"/>	<input type="checkbox"/>	

**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					
2	307	Wells	35691	3990			39681
3	317	Other water source plant	0				0
4	311	Pumping equipment	85275	2094			87369
5	320	Water treatment plant	16458	259			16717
6	330	Reservoirs, tanks and sandpipes	546406	136540			682946
7	331	Water mains	1387452	45937			1433389
8	333	Services and meter installations	183565	7685			191250
9	334	Meters	31893	6093	10606		27380
10	335	Hydrants	185760	6790			192550
11	339	Other equipment	52281	7554			59835
12	340	Office furniture and equipment	13079	2569			15648
13	341	Transportation equipment	89673				89673
14		Total	2627533	219511	10606	0	2836438
15	RRF	RESERVE REPLACEMENT FUND	91042	48565			139607
		TOTAL	2718575	268076	10606	0	2976045

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

Line No.	Item (a)	Amount (b)
1	CASH	109,300
2	RESERVE REPLACEMENT FUND	55,426
3	ACCOUNTS RECEIVABLE COUNTY	21,266
4	ACCOUNTS RECEIVABLE WATER	67,911
5	DEFERRED TAXES	83,600
6	OTHER RECEIVABLES	0
7		
8		
9		
10		337,503

**SCHEDULE A-5**  
**Accounts Nos. 180 and 253 - Unamortized debt discount and expense and unamortized premium on debt**

NA

- 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									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
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22									
23									
24									
25									
26									
27									
28									

17 of 38



**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	1964	145900	145900	145900	145900		NONE
2								
3								
4								
5								
6							Total	NONE

**SCHEDULE A-7**  
**Record of Stockholders at End of Year**

Line No.	COMMON STOCK Name (a)	Number of Shares (b)	PREFERRED STOCK Name (c)	Number of Shares (d)
1	THE SEA RANCH WATER COMPANY	1459000		
2				
3				
4				
5				
6				
7	Total number of shares	1459000	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	THE SEA RANCH WATER COMPANY	
2		263273
3		
4	Total	

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	-232,755
2	<b>CREDITS</b>	48,166
3	Net income (LOSS)	
4	Prior period adjustments	
5	Other credits (detail)	
6		
7	Total credits	-184,589
8	<b>DEBITS</b>	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14		
15	Total debits	
15	Balance end of year	-184,589

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

NA

Line No	Item (a)	Amount (b)
1	Balance beginning of year	
2	<b>CREDITS</b>	
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6		
7	Total credits	
8	<b>DEBITS</b>	
9	Net losses	
10	Withdrawals during year	
11	Other debits (detail)	
12		
12	Total debits	
12	Balance end of year	

**SCHEDULE A-11**

NA

**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										
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	LOAN FOR TANK MAINTENANCE	141,763	4.02	3,924	3,924
2					
3					
4	Totals	141,763		3,924	3,924

**Schedule A-13**  
**Account No. 235 - Payables to Associated Companies**

NA

Line No.	Nature of Obligation (a)	Balance End of Year (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1					
2					
3					
4	Totals				

**SCHEDULE A-14**  
**Account No. 241 - Other Current Liabilities**

Line No.	Description (a)	Balance End of Year (b)
1	ACCOUNTS PAYABLE WATER	53,907
2	ACCOUNTS PAYABLE TSRA	49,565
3	ACCRUED VACATION	23,379
4		
5	als	126,851

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

NA

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	XXXXXXXXXXXXXXXXXX	
2	Additions during year	XXXXXXXXXXXXXXXXXX	
3	Subtotal - Beginning balance plus additons during year	XXXXXXXXXXXXXXXXXX	
4	Charges during year:		
5	Refunds	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
6	Percentage of revenue basis	XXXXXXXXXXXXXXXXXX	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**

NA

Line No.	Item (a)	Account 255 Investment Tax Credit (b)	Account 282 Income Tax - ACRS Depreciation (c)	Account 283 - Other (d)
1				
2				
3				
4				
5	Totals			

**SCHEDULE A-17**

**Account No. 271 - Contributions in Aid of Construction**

**Instructions for Preparation of Schedule of Contributions in Aid of Construction**

- 1 The credit balance in the account other than that portion of the balance relating to nondepreciable property (column d), to property retired prior to January 1, 1955 (column e), shall be written off through charges to this account and credits to Account No. 106, Accumulated depreciation of water plant, over a period equal to the estimated service life of the property involved. Upon retirement of depreciable property for which a depreciation reserve has been created through charges to this account, the cost thereof shall be credited to the appropriate plant account and concurrently charged to Account No. 106. If the property is retired prior to the service life originally estimated, the balance in this account with respect to the retired property shall be transferred to the depreciation reserve account.
  
- 2 That portion of the balance applicable to nondepreciable property shall remain unchanged until the property is sold or otherwise retired. Upon retirement, the cost of such nondepreciable property acquired by donation or through use of donated funds shall be credited to the appropriate plant account and charged to this account to clear the credit balance carried herein.
  
- 3 That portion of the balance representing donations on property retired prior to January 1, 1955 (column e), and the amount of depreciation accrued to January 1, 1955, on property in service (column f), shall not be transferred from this account or otherwise disposed of without first receiving written authorization from the Commission.

Line No.	Item (a)	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 (e)	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 (f)
			Depreciable (c)	Non-Depreciable (d)		
1	Balance beginning of year	1319542				
2	Add: Credits to account during year					
3	Contributions received during year	171580				
4	Other credits*					
5	Total credits	171580				
6	Deduct: Debits to Account during year					
7	Depreciation charges for year	114548				
8	Nondepreciable donated property retired					
9	Other debits*					
10	Total debits	114548				
11	Balance end of year	1376574				

\* Indicate nature of these items and show the accounts affected by the contra entries



**SCHEDULE B-1**  
**Account No. 400 - Operating Revenues**

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
1		<b>WATER SERVICE REVENUES</b>			
2	460	Unmetered water revenue			
3		460.1 Single - family residential			
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			
9	462	Fire protection revenue			
10		462.1 Public fire protection			
11		462.2 Private fire protection			
12		Sub-total			
13	465	Irrigation revenue	2,377	17199	-14821.73
14	470	Metered water revenue			
15		470.1 Single-family residential	618,777	581899	36877.73
16		470.2 Commercial and multi-residential	37,614	38428	-813.71
17		470.3 Large water users	10,371	10940	-569.41
18		470.5 Safe Drinking Water Bond Surcharge			0
19		470.9 Other metered revenue			0
20		Sub-total	666,762	631267	35494.61
21		Total water service revenues	669,139	648466	20672.88
22	480	Other water revenue	14,146	8592	5553.67
23		Total operating revenues	683,285	657058	26226.55



**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		<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
2		<b>VOLUME RELATED EXPENSES</b>			
3	610	Purchased water	0	0	0
4	615	Power	40601	67126	-26525
5	616	Other volume related expenses	14277	11998	2279
6		Total volume related expenses	54878	79124	-24246
7		<b>NON-VOLUME RELATED EXPENSES</b>			
8	630	Employee labor	186904	151088	35816
9	640	Materials	8539	6895	1644
10	650	Contract work		0	0
11	660	Transportation expenses	14144	14158	-14
12	664	Other plant maintenance expenses	303256	88763	214493
13		Total non-volume related expenses	512843	260904	251939
14		Total plant operation and maintenance exp.	567721	340028	227693
15		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
16	670	Office salaries	88379	89419	-1040
17	671	Management salaries	62034	84159	-22125
18	674	Employee pensions and benefits	105764	104220	1544
19	676	Uncollectible accounts expense	165	0	165
20	678	Office services and rentals	8681	9420	-739
21	681	Office supplies and expenses	24286	26140	-1854
22	682	Professional services	29128	24597	4531
23	684	Insurance	39090	43389	-4299
24	688	Regulatory commission expense	0	0	0
25	689	General expenses	84512	162942	-78430
26		Total administrative and general expenses	442039	544286	-102247
27	800	Expenses capitalized	-43981	-2634	-41347
28		Net administrative and general expense	398058	541652	-143594
29		Total operating expenses	965779	881680	84099
		<b>WWTP PAYROLL AND COST OUT</b>	<b>-142447</b>	<b>-140320</b>	<b>-2127</b>
		<b>TOTAL</b>	<b>823332</b>	<b>741360</b>	<b>81972</b>

**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	34293	34293	
2	State corporate franchise tax	800	800	
3	State unemployment insurance tax	2583	2583	
4	Other state and local taxes	0	0	
5	Federal unemployment insurance tax	504	504	
6	Federal insurance contributions act	24470	24470	
7	Other federal taxes	5746	5746	
8	Federal income taxes	0	0	
9				
10				
11	Totals	68396	68396	0

**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(LOSS)	-140045.76
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	NA
11	Computation of tax:	NA
12		
13		
14		
15		
16		
17		

**SCHEDULE B-5** **NA**  
**Account No. 421 and 426 - Income from Nonutility Operations**

Line No.	Description (a)	Revenues Acct. 421 (b)	Expenses Acct. 426 (c)
1			
2			
3			
4			
5	Total		

**SCHEDULE B-6** **NA**  
**Account No. 427 - Interest Expense**

Line No.	Description (a)	Amount (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	

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

Line No.	Acct. No.	Account (a)	Number at End of Year (b)	Salaries Charged to Expense (c)	Salaries Charged to Plant Accounts (d)	Total Salaries and Wages Paid (e)
1	630	Employee Labor	4	186904		186904
2	670	Office salaries	2	88379		88379
3	671	Management salaries	1	62034		62034
4						
5						
6		Total	7	337317		337317

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

NA

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

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

NA

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	
2	and/or management of its own affairs during the year? Answer: (Yes or No)	
3	(If the answer is in the affirmative, make appropriate replies to the following questions)*	
4	2. Name of each organization or person that was a party to such a contract or agreement.	
5		
6	3. Date of original contract or agreement.	
7	4. Date of each supplement or agreement.	
8	5. Amount of compensation paid during the year for supervision or management . . . . \$	
9	6. To whom paid	
10	7. Nature of payment (salary, traveling expenses, etc.).	
11	8. Amounts paid for each class of service.	
12		
13	9. Basis for determination of such amounts	
14		
15	10. Distribution of payments:	
16	(a) Charged to operating expenses	Amount
17	(b) Charged to capital amounts	\$
18	(c) Charged to other account	\$
19	Total	\$
20	11. Distribution of charges to operating expenses by primary accounts	
21	Number and Title of Account	Amount
22		\$
23		\$
24		\$
25	Total	\$
26	12. What relationship, if any, exists between respondent and supervisory and/or managing concerns?	
27		
* File with this report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished, in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.		

**SCHEDULE D-1**  
**Sources of Supply and Water Developed**

STREAMS				FLOW IN, MILLIONS OF GALLONS. ....				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		GUALALA	THE SEA	# 358	2.8CFS	27.7	0		
2		RIVER	RANCH						
3									
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	1	ANNAPOLIS	3	12"	15.5		550		
7	1	ANNAPOLIS	4	12"	16		550		
8									
9									
10									
TUNNELS AND SPRINGS				FLOW IN ..... (Unit) 2		Annual Quantities Pumped .....(Unit) 2	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum				
11									
12									
13									
14									
15									
Purchased Water for Resale							NA		
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			
3	Earth	1		97748400G
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	7		1225000G
12	Concrete			
13	Totals	8		98973400G

**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			8		38	57		349	23
12	Cast iron (cement lined)			54			4974		13900	6061
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos						24897		138546	8165
19	Welded steel									
20	Wood									
21	Other (specify) GALV PIPE			161						
22	Totals	0	0	223	0	38	29928	0	152795	14249

**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	70		193					738
24	Cast iron (cement lined)		4011	773					29773
25	Concrete								
26	Copper								
27	Riveted steel								
28	Standard screw								
29	Screw or welded casing								
30	Cement - asbestos		12636	32174					216418
31	Welded steel		520	380					900
32	Wood								
33	Other (specify)								161
34	Totals	70	17167	33520	0	0	0	0	247990

**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	1700	1724		
Commercial and Multi-residential	25	25		
Large water users				
Public authorities	12	12		
Irrigation	2	2		
Other (specify)				
Subtotal	1739	1763		
Private fire connections				
Public fire hydrants	303	303		
Total	2042	2066		

**SCHEDULE D-5**  
**Number of Meters and Services on Pipe Systems at End of Year**

Size	Meters	Services
5/8 x 3/4 - in	1716	xxxxxxxxxxxxxx
3/4 - in	6	
1 - in	30	
1 1/2 - in	7	
2 - in	3	
4 - in	1	
- in		
- in		
Other		
Total	1763	

**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 . . . . .	908
2. More than 10, but less than 15 years . . . . .	583
3. More than 15 years . . . . .	272

**SCHEDULE D-7**  
**Water delivered to Metered Customers by Months and Years in \_\_\_\_\_ (Unit Chosen):**

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Single-family residential	5.985	3.782	4.25	3.52	5.789	3.882	6.679	33.886
Commercial and Multi-residential	0.169	0.501	0.17	0.46	0.287	0.577	0.344	2.512
Large water users								
Public authorities	0.031	0.076	0.03	0.013	0.184	0.015	0.302	0.650
Irrigation		0		0.018		0.069	0	0.087
Other (specify)								
Total	6.185	4.359	4.45	4.011	6.26	4.543	7.325	37.135

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Single-family residential	5.917	8.297	5.08	5.71	4.078	29.079	62.965	67.91	
Commercial and Multi-residential	0.77	0.417	0.85	0.272	0.653	2.959	5.471	6.461	
Large water users									
Public authorities	0.03	0.2	0.03	0.202	0.014	0.473	1.123	1.414	
Irrigation	0.157		0.12		0.003	0.279	0.366	6.339	
Other (specify)									
Total	6.874	8.914	6.07	6.184	4.748	32.79	69.925	82.124	

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

Permanent 1415.7  
Seasonal 4598.88

Total acres irrigated 100 Total population served 6014.58





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