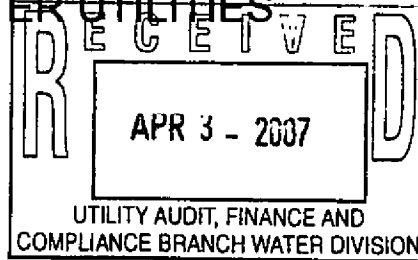


J 4 -

Received _____
 Examined _____

CLASS B and C
 WATER UTILITIES



U# _____

2006
 ANNUAL REPORT
 OF

YOSEMITE SPRING PARK UTILITY COMPANY

YOSEMITE SPRING PARK UTILITY COMPANY
 (NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

30250-B Yosemite Springs Parkway, Coarsegold, CA 93614
 (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)

U

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 calendar 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.

NAME OF UTILITY Yosemite Spring Park Utility Company, Inc.

PHONE (559) 658-7451

PERSON RESPONSIBLE FOR THIS REPORT KENNETH HARRINGTON - MGR.

(Prepared from Information in the 2006 Annual Report)

	1/1/2006	12/31/2006	Average
BALANCE SHEET DATA			
1 Intangible Plant	0	0	0
2 Land and Land Rights	74,790	73,022	73,906
3 Depreciable Plant	5,009,093	5,524,271	5,266,682
4 Gross Plant in Service	5,083,883	5,597,293	5,340,588
5 Less: Accumulated Depreciation	3,041,620	3,216,620	3,129,120
6 Net Water Plant in Service	2,042,263	2,380,673	2,211,468
7 Water Plant Held for Future Use	0	0	0
8 Construction Work in Progress	0	0	0
9 Materials and Supplies	28,128	28,962	28,545
10 Less: Advances for Construction	0	0	0
11 Less: Contribution in Aid of Construction	0	0	0
12 Less: Accumulated Deferred Income and Investment Tax Credits	0	0	0
13 Net Plant Investment	<u>2,070,391</u>	<u>2,409,635</u>	<u>2,240,013</u>
CAPITALIZATION			
14 Common Stock	80,000	80,000	80,000
15 Proprietary Capital (Individual or Partnership)	0	0	0
16 Paid-in Capital	4,082,675	4,082,675	4,082,675
17 Retained Earnings	(1,245,084)	(432,760)	(838,922)
18 Common Stock and Equity (Lines 14 through 17)	2,917,591	3,729,915	3,323,753
19 Preferred Stock	0	0	0
20 Long-Term Debt	0	0	0
21 Notes Payable	0	0	0
22 Total Capitalization (Lines 18 through 21)	<u>2,917,591</u>	<u>3,729,915</u>	<u>3,323,753</u>

NAME OF UTILITY Yosemite Spring Park Utility Company, Inc. PHONE (559) 658-7451

INCOME STATEMENT	Annual Amount
23 Unmetered Water Revenue	0
24 Fire Protection Revenue	0
25 Irrigation Revenue	0
26 Metered Water Revenue	1,671,057
27 Total Operating Revenue	1,671,057
28 <u>Operating Expenses</u>	1,113,686
29 Depreciation Expense (Composite Rate _____)	175,000
30 Amortization and Property Losses	0
31 Property Taxes	20,092
32 Taxes Other Than Income Taxes	28,347
33 Total Operating Revenue Deduction Before Taxes	1,337,125
34 California Corp. Franchise Tax	10,000
35 Federal Corporate Income Tax	0
36 Total Operating Revenue Deduction After Taxes	1,347,125
37 Net Operating Income (Loss) - California Water Operations	323,932
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	488,392
39 Income Available for Fixed Charges	0
40 Interest Expense	0
41 Net Income (Loss) Before Dividends	812,324
42 Preferred Stock Dividends	0
43 Net Income (Loss) Available for Common Stock	812,324

OTHER DATA		
44 Refunds of Advances for Construction		0
45 Total Payroll Charged to Operating Expenses		292,493
46 Purchased Water		0
47 Power		267,477

<u>Active Service Connections</u>	(Exc. Fire Protect.) _____	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		1816	1851	1833.5
49 Flat Rate Service Connections		0	0	0
50 Total Active Service Connections		1816	1851	1833.5

Excess Capacity and Non-Tariffed Services

NOTE: In D.00-07-018, D.03-04-028, 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.

N/A	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

**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: N/A

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)**

6. Plant amounts included in Schedule A-1a, Account No. 101--Water Plant in Service which were funded using SDWBA funds: N/A

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					

GENERAL INFORMATION

- 1 Name under which utility is doing business:
Yosemite Spring Park Utility Company, Inc.
- 2 Official mailing address:
30250-B Yosemite Spring Parkway, Coarsegold, CA ZIP **93614**
- 3 Name and title of person to whom correspondence should be addressed:
Kenneth Harrington - Manager Telephone: _____
- 4 Address where accounting records are maintained:
30250-B Yosemite Spring Parkway, Coarsegold, CA 93614
- 5 Service Area: (Refer to district reports if applicable.)
Yosemite Lakes Park Sub-division
- 6 Service Manager (if located in or near Service Area): (Refer to district reports if applicable.)
 Name: **N/A**
 Address: _____ Telephone: _____
- 7 OWNERSHIP. Check and fill in appropriate line:
- | | |
|----------|--|
| | Individual (name of owner) _____ |
| | Partnership (name of partner) _____ |
| | Partnership (name of partner) _____ |
| | Partnership (name of partner) _____ |
| X | Corporation (corporate name) Yosemite Spring Park Utility Company, Inc. |
- Organized under laws of (state) California
- Principal Officers:
- | | | | |
|--------|--------------|---------|----------------|
| (Name) | Kris Rice | (Title) | President |
| (Name) | Terry Lowe | (Title) | Vice President |
| (Name) | Tom Swire | (Title) | Secretary |
| (Name) | Mark Zoeller | (Title) | Treasurer |
- 8 Names of associated companies:
Yosemite Lakes Owners Association
- 9 Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:
N/A Date: _____
 _____ Date: _____
 _____ Date: _____
 _____ Date: _____
- 10 Use the space below for supplementary information or explanations concerning this report:

- 11 List Name, Grade, and License Number of all Licensed Operators:
Kenneth Harrington: Treatment Grade 2 (21384), Distribution Grade 3 (21831)
Kenneth Ryan: Treatment Grade 2 (21467), Distribution Grade 2 (17498)
Jon Scott Patterson: Treatment Grade 1 (27610), Distribution Grade 1 (29985)
Curtis Lahr Treatment Grade 2 (25045)
Tom Payne Treatment Grade 2 (27441), Distribution Grade 2 (31276)
Abe Subia Treatment Grade 2 (7963), Distribution Grade 2 (22017)
Rodney Atkins Distribution Grade 2 (14906)

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	80,000	80,000
3	204	Preferred stock	A-6		
4	211	Other paid-in capital	A-8	4,082,675	4,082,675
5	215	Retained earnings	A-9	(432,760)	(1,245,084)
6		Total corporate capital and retained earnings		3,729,915	2,917,591
7		PROPRIETARY CAPITAL			
8	218	Proprietary capital	A-10		
9	218.1	Proprietary drawings			
10		Total proprietary capital		0	0
11		LONG TERM DEBT			
12	224	Long term debt	A-11	0	0
13	225	Advances from associated companies	A-12	0	0
14		CURRENT AND ACCRUED LIABILITIES			
15	231	Accounts payable		62,582	701,135
16	232	Short term notes payable			
17	233	Customer deposits		663	663
18	235	Payables to associated companies	A-13	72,208	173,638
19	236	Accrued taxes		0	0
20	237	Accrued interest		0	0
21	241	Other current liabilities	A-14	29,607	25,808
22		Total current and accrued liabilities		165,060	901,244
23		DEFERRED CREDITS			
24	252	Advances for construction	A-15	0	0
25	253	Other credits		0	0
26	255	Accumulated deferred investment tax credits	A-16	0	0
27	282	Accumulated deferred income taxes - ACRS depreciation	A-16	0	0
28	283	Accumulated deferred income taxes - other	A-16	0	0
29		Total deferred credits		0	0
30		CONTRIBUTIONS IN AID OF CONSTRUCTION			
31	271	Contributions in aid of construction	A-17	0	0
32	272	Accumulated amortization of contributions		0	0
33		Net contributions in aid of construction		0	0
34		Total liabilities and other credits		3,894,975	3,818,835

**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	5,083,883	513,410	0	0	5,597,293
2	103	Water plant held for future use					
3	104	Water plant purchased or sold					
4	105	Construction work in progress - water plant			xxxxxxxxxxxx		
5	114	Water plant acquisition adjustments			xxxxxxxxxxxx		
6		Total utility plant	5,083,883	513,410	0	0	5,597,293

* 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	0	0	0	0	
3	303	Land	74,790	0	0	(1,768)	73,022
4		Total non-depreciable plant	74,790	0	0	(1,768)	73,022
5		DEPRECIABLE PLANT					
6	304	Structures	13,474	0	0	0	13,474
7	307	Wells	894,633	189,373	0	0	1,084,006
8	317	Other water source plant	0	0	0	0	0
9	311	Pumping equipment	362,886	0	0	0	362,886
10	320	Water treatment plant	2,851,984	0	0	0	2,851,984
11	330	Reservoirs, tanks and sandpipes	0	0	0	0	0
12	331	Water mains	0	275,312	0	0	275,312
13	333	Services and meter installations	0	0	0	0	0
14	334	Meters	107,284	3,794	0	0	111,078
15	335	Hydrants	10,632	0	0	0	10,632
16	339	Other equipment	339,897	19,258	0	0	359,155
17	340	Office furniture and equipment	47,486	0	0	0	47,486
18	341	Transportation equipment	380,817	25,673	0	0	406,490
19		Total depreciable plant	5,009,093		0	0	5,009,093
20		Total water plant in service	5,083,883	513,410	0	0	5,597,293

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

* Credit is from sale of lot during 2006.

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

N/A

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

N/A

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	(3,041,620)		
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	(175,000)		
4	(b) Charged to Account No 272			
5	(c) Charged to clearing accounts			
6	(d) Salvage recovered			
7	(e) All other credits (Footnote 2)			
8	Total Credits	(175,000)		
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	0		
14	Balance in reserve at end of year	(3,216,620)		
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE			3.50%
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	[X]		
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	5,463.17	314.32			5,777
2	307	Wells	278,059.42	15,998.18			294,058
3	317	Other water source plant	0.00	0.00			0
4	311	Pumping equipment	2,318,407.46	133,389.87			2,451,797
5	320	Water treatment plant	0.00	0.00			0
6	330	Reservoirs, tanks and sandpipes	42,566.15	2,449.05			45,015
7	331	Water mains	5,698.06	327.84			6,026
8	333	Services and meter installations	0.00	0.00			0
9	334	Meters	59,872.27	3,444.76			63,317
10	335	Hydrants	7,058.25	406.10			7,464
11	339	Other equipment	45,234.61	2,602.58			47,837
12	340	Office furniture and equipment	39,372.15	2,265.28			41,637
13	341	Transportation equipment	239,888.57	13,802.02			253,691
14		Total	3,041,620.11	175,000.00			3,216,620

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

Line No.	Item (a)	Amount (b)
1	NON-A/R RECEIVABLES	30,832
2	PREPAYMENTS	86,650
3	DEPOSIT-RENT ON BUILDING	500
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									
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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	1969	800	100	800	80,000		
2								
3								
4								
5								
6							Total	

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	YOSEMITE LAKES OWNERS ASSOCIATION	800	N/A	
2				
3				
4				
5				
6				
7	Total number of shares	800	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	PAID IN CAPITAL AT TIME OF ACQUISITION	4,082,675
2		
3		
4	Total	4,082,675

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	(1,245,084)
2	CREDITS	
3	Net income	812,324
4	Prior period adjustments	
5	Other credits (detail)	
6	Total credits	812,324
7		
8	DEBITS	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock stock	
13	Other debits (detail)	
14	Total debits	0
15	Balance end of year	(432,760)

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

N/A

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
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

N/A

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

N/A

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

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

Line No.	Nature of Obligation (a)	Balance End of Year (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1	Yosemite Lakes Owners Association	72,208	0%		
2					
3					
4	Totals	72,208	0%		

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

Line No.	Description (a)	Balance End of Year (b)
1	ACCRUED VACATION	8,273
2	ACCRUED EXPENSES, Incls DOHS payable #2532.00, Other Accrued Liabilities	21,334
3		
4		
5	Totals	29,607

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

N/A

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	xxxxxxxxxxxxxxxx	
2	Additions during year	xxxxxxxxxxxxxxxx	
3	Subtotal - Beginning balance plus additons during year	xxxxxxxxxxxxxxxx	
4	Charges during year:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
5	Refunds	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
6	Percentage of revenue basis		xxxxxxxxxxxxxxxx
7	Proportionate cost basis		xxxxxxxxxxxxxxxx
8	Present worth basis		xxxxxxxxxxxxxxxx
9	Total refunds		xxxxxxxxxxxxxxxx
10	Transfers to Acct. 271, Contributions in aid of Construction	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
11	Due to expiration of contracts		xxxxxxxxxxxxxxxx
12	Due to present worth discount		xxxxxxxxxxxxxxxx
13	Total transfers to Acct. 271		xxxxxxxxxxxxxxxx
14	Securities Exchanged for Contracts (Enter detail below)		xxxxxxxxxxxxxxxx
15	Subtotal - charges during year		
16	Balance end of year	xxxxxxxxxxxxxxxx	

SCHEDULE A-16
Account Nos. 255, 282, and 283 - Deferred Taxes

N/A

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.

N/A 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					
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			
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			
14	470	Metered water revenue			
15		470.1 Single-family residential	1,671,057	1,637,064	33,993
16		470.2 Commercial and multi-residential			
17		470.3 Large water users			
18		470.5 Safe Drinking Water Bond Surcharge			
19		470.9 Other metered revenue			
20		Sub-total	1,671,057	1,637,064	33,993
21		Total water service revenues	1,671,057	1,637,064	33,993
22	480	Other water revenue	218,814	169,534	49,280
23		Total operating revenues	1,889,871	1,806,598	83,273

SCHEDULE B-2
Account No. 401 - Operating Expenses

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceeding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
1		PLANT OPERATION AND MAINTENANCE EXPENSES			
2		VOLUME RELATED EXPENSES			
3	610	Purchased water	0	0	0
4	615	Power	267,477	223,774	43,703
5	616	Other volume related expenses	19,220	17,040	2,180
6		Total volume related expenses	286,697	240,814	45,883
7		NON-VOLUME RELATED EXPENSES			
8	630	Employee labor	292,493	173,498	118,995
9	640	Materials	40,662	30,881	9,781
10	650	Contract work	78,488	69,876	8,612
11	660	Transportation expenses	34,441	23,591	10,850
12	664	Other plant maintenance expenses	147,653	137,768	9,885
13		Total non-volume related expenses	593,737	435,614	158,123
14		Total plant operation and maintenance exp.	880,434	676,428	204,006
15		ADMINISTRATIVE AND GENERAL EXPENSES			
16	670	Office salaries	0	0	0
17	671	Management salaries	0	58,623	(58,623)
18	674	Employee pensions and benefits	32,058	30,072	1,986
19	676	Uncollectible accounts expense	67	0	67
20	678	Office services and rentals	14,118	13,800	318
21	681	Office supplies and expenses	9,318	14,749	(5,431)
22	682	Professional services	8,989	9,173	(184)
23	684	Insurance	97,603	156,418	(58,815)
24	688	Regulatory commission expense	6,866	18,740	(11,874)
25	689	General expenses	64,232	38,894	25,338
26		Total administrative and general expenses	233,251	340,469	(107,218)
27	800	Expenses capitalized	0	0	0
28		Net administrative and general expense	233,251	340,469	(107,218)
29		Total operating expenses	1,113,685	1,016,897	96,788

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	20,092	20,092	
2	State corporate franchise tax	10,000	10,000	
3	State unemployment insurance tax	0	0	
4	Other state and local taxes	80	80	
5	Federal unemployment insurance tax	0	0	
6	Federal insurance contributions act	0	0	
7	Other federal taxes	0	0	
8	Federal income taxes	0	0	
9	Payroll taxes	28,267	28,267	
10				
11	Totals	58,439	58,439	

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 _____. N/A

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 4	
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4		
5		
6		
7		
8		
9		
10	Federal tax net income	
11	Computation of tax:	
12		
13		
14		
15		
16		
17		

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

Line No.	Description (a)	Revenues Acct. 421 (b)	Expenses Acct. 426 (c)
1	Interest Income	13,406	
2	Gain on Sale of Lot	104,168	
3	Insurance Refund	101,380	
4	Other Income	50,624	
5	Total	269,578	

SCHEDULE B-6
Account No. 427 - Interest Expense

N/A

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	9	292,493	0	292,493
2	670	Office salaries	0	0	0	0
3	671	Management salaries	0	0	0	0
4						
5						
6		Total	9	292,493	0	292,493

**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								
2			N/A					
3								
4								
5								
6								
7	Total							

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

N/A

Line No.	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership, or person covering supervision and/or management of any department of the respondent's affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.	
1	1. Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year? Answer: (Yes or No)	
2	(If the answer is in the affirmative, make appropriate replies to the following questions)*	
3	2. Name of each organization or person that was a party to such a contract or agreement.	
4		
5		
6	3. Date of original contract or agreement.	
7	4. Date of each supplement or agreement.	
8	5. Amount of compensation paid during the year for supervision or management \$	
9	6. To whom paid	
10	7. Nature of payment (salary, traveling expenses, etc.).	
11	8. Amounts paid for each class of service.	
12		
13	9. Basis for determination of such amounts	
14		
15	10. Distribution of payments:	Amount
16	(a) Charged to operating expenses	\$
17	(b) Charged to capital amounts	\$
18	(c) Charged to other account	\$
19	Total	\$
20	11. Distribution of charges to operating expenses by primary accounts	
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				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	N/A								
2									
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	See Attachment A								
7									
8									
9									
10									
TUNNELS AND SPRINGS				FLOW IN (Unit) 2		Annual Quantities Pumped (Unit) 2	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum				
11	N/A								
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from	N/A							
17	Annual Quantities purchased	N/A	(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			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	11	3143500	4 Storage Tanks, 7 Booster Tanks
12	Concrete			
13	Totals	11		

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	N/A								
2	Flume	N/A								
3	Lined conduit	N/A								
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) N/A

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	N/A								
7	Flume	N/A								
8	Lines conduit	N/A								
9										
10		Totals								

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron									
12	Cast iron (cement lined)									1878
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos								35763	16539
19	Welded steel									
20	Wood									
21	Other (specify) PVC			100			62035		133388	9140
22		Totals		100			62035		169151	27557

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								0
24	Cast iron (cement lined)								1878
25	Concrete								0
26	Copper								0
27	Riveted steel								0
28	Standard screw								0
29	Screw or welded casing								0
30	Cement - asbestos								52302
31	Welded steel								0
32	Wood								0
33	Other (specify) PVC	15844							220507
34		Totals	15844						274687

**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	1801	1835	N/A	N/A
Commercial and Multi-residential	16	16	N/A	N/A
Large water users	N/A	N/A	N/A	N/A
Public authorities	N/A	N/A	N/A	N/A
Irrigation	N/A	N/A	N/A	N/A
Other (specify)	NONE	NONE	N/A	N/A
Subtotal	1816	1851	N/A	N/A
Private fire connections	1	1	N/A	N/A
Public fire hydrants	172	176	N/A	N/A
Total	1989	2028	N/A	N/A

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

Size	Meters	Services
5/8 x 3/4 - in	0	xxxxxxxxxxxx
3/4 - in	1843	
1 - in	3	
1½ - in	2	
2 - in	2	
- in		
- in		
- in		
Other		
Total	1850	

**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	None
2. Used, before repair	N/A
3. Used, after repair	N/A
4. Found fast, requiring billing adjustment	None
B. Number of Meters in Service Since Last Test	
1. Ten years or less	Unknown
2. More than 10, but less than 15 years	Unknown
3. More than 15 years	Unknown

**SCHEDULE D-7
Water delivered to Metered Customers by Months and Years in 100 cubic feet. (Unit Chosen):**

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Single-family residential	485.31	148.91	34196.62	334.32	359.01	72049.04	370.18	107943.39
Commercial and Multi-residential			655.00			2220.00		2875.00
Large water users	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Public authorities	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Irrigation	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other (specify)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	485.31	148.91	34851.62	334.32	359.01	74269.04	370.18	110818.39

Classification of Service	During Current Year						Subtotal	Total Prior Year
	August	September	October	November	December			
Single-family residential	379.79	123846.80	72.18	305.00	52934.87	177538.64	285482.03	313458.00
Commercial and Multi-residential		2725.00			1209.00	3934.00	6809.00	6594.00
Large water users	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Public authorities	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Irrigation	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other (specify)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	379.79	126571.80	72.18	305.00	54143.87	181472.64	292291.03	320052.00

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

Total acres irrigated 0

Total population served 5883

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**COMMERCIAL WATER USAGE RECAP 2006
MEASURED IN CUBIC FEET**

ACC#	NAME	3/31/2006	6/30/2006	9/30/2006	12/31/2006	Annual Use	Meter Size	Annual Use	Annual Billing
						in 100 cf	in Inches	in 100 cf	in \$'s
444	Firehouse	1481	467	481	316	2,745	3/4	27.45	\$ 540.36
445	YLOA Maint	4653	2194	3696	1476	12,019	3/4	120.19	\$ 819.11
497	YLOA Club Sign	0	0	0	0	-	3/4	-	\$ 460.45
921	Carlson	1392	7367	9916	5777	24,452	3/4	244.52	\$ 1,190.13
926	YLOA Clubhouse	9510	13670	12830	10940	46,950	1 1/2	469.50	\$ 2,935.96
927	YLOA Pool	21	8279	9383	837	18,520	3/4	185.20	\$ 1,013.11
928	YLOA Cabana	527	8921	9512	4279	23,239	1	232.39	\$ 1,460.94
986	YLOA Pro Shop	7727	10943	12716	7435	38,821	3/4	388.21	\$ 1,618.93
1233	BTCB	1841	7742	18923	4260	32,766	3/4	327.66	\$ 1,438.24
1371	YLOA Golf Sprink	4630	13650	4050	14340	36,670	2	366.70	\$ 3,550.05
1372	YLOA Club Sprink	4011	49467	65431	17427	136,336	1	1,363.36	\$ 4,835.97
1373	Equestrian Cntr	4850	29610	30330	14690	79,480	1 1/2	794.80	\$ 3,906.72
1374	Rec Center	10580	42980	59910	18840	132,310	2	1,323.10	\$ 6,404.26
1485	YLOA Golf Maint	709	6197	7480	2637	17,023	3/4	170.23	\$ 968.45
2562	CA Dept Forestry	0	0	0	0	-	No Meter	-	\$ -
2983	Kully Bagri	13518	20468	27850	17657	3,924	3/4	39.24	\$ 2,832.66
	Total Cubic Feet	65450	221955	272508	120911	680,824			
	Cubic Hundred Feet	654.50	2219.55	2725.08	1209.11	6,808			

6,053 \$ 33,975.34
Actual Billing
Usage, RTS, PUC Tax

Schedule D-1
Sources of Supply and Water Developed
2006 Annual Report for
Yosemite Spring Park Utility Company, Inc.

WELLS									
Line No.	At Plant Name or Number	Location	Number	Dimension	Depth to Water*	Pumping Capacity GPM (Unit) **	Annual Quantities Pumped Gals (Units)	Remarks	
6		Lot 171	1A	6"	211/S - 264/S	70	31,747,591	Operated 12 months	
7		Lot 567	11A	6"	111/S - 111/S	***	0	Off During 2006, MTBE	
8		Lot 427	18A	6"	70/S - 70/S	***	0	Off During 2006, MTBE	
9		Lot 63	31A	6"	113/S - 141/S	120	14,466,048	Operated Jul thru Nov	
10		Lot 65	35A	8"	91/S - 157/S	37	532,800	Operated Jul & Aug	
11		Lot 1727	36A	8"	231/S - 337/S	104	29,486,710	Operated 12 months	
12		Lot 568	37A	8"	97/S - 156/S	82	22,620,770	Operated May thru Dec	
13		Lot 1477	38A	8"	***	***	0	Off During 2006 - Out of Service	
14		Lot 464	39A	8"	564/S - 569/S	29	5,243,600	Operated Apr thru Nov	
15		Lot 566	40A	8"	74/S - 111/S	139	37,379,460	Operated May thru Dec	
16		Lot 1728	41A	6"	213/S - 250/S	***	0	Off During 2006 - Out of Service	
17		Lot 464	42A	6"	336/S - 406/S	153	60,763,900	Operated 12 months	
18		Lot 1729	44A	8"	239/S - 245/S	***	0	Off During 2006 - Not Needed	
19		Lot 2037	45A	8"	657/S - 675/S	77	21,114,400	Operated 12 months	
20		Lot 1175	46A	8"	432/S - 432/S	***	0	Off During 2006 - Uranium	
21		Lot 729	47A	8"	281/S - 343/S	50	20,225,488	Operated 11 months - Off in Dec	
22		Lot 1992	48A	8"	605/S - 619/S	98	11,723,300	Operated Jul thru Nov	

* Depth to water, min. to max. - Average for the year. S=Static Level, P=Pumping Level
 ** Average for the year.
 *** No reading available