

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

CLASS B and C  
WATER UTILITIES

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

2012  
ANNUAL REPORT  
OF

Big Basin Water Company Inc.

---

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

P.O. Box 197

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Boulder Creek , CA  
(OFFICIAL MAILING ADDRESS)

59006  
ZIP

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE YEAR ENDED DECEMBER 31, 2012

REPORT MUST BE FILED NOT LATER THAN APRIL 2, 2013

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## GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NOT LATER THAN APRIL 2, 2013**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION  
DIVISION OF WATER AND AUDITS  
ATTN: KAYODE KAJOPAIYE  
505 VAN NESS AVENUE, ROOM 3105  
SAN FRANCISCO, CALIFORNIA 94102-3298  
[kok@cpuc.ca.gov](mailto:kok@cpuc.ca.gov)**

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 Page 34, must be signed by an authorized 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. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2012, through December 31, 2012. Fiscal year reports will not be accepted.

## **INSTRUCTIONS**

### **FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL 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 instructions 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.

**GENERAL INFORMATION**

1. Name under which utility is doing business: Big Basin Water Company Inc.

2. Official mailing address:  
P.O. Box 197, Boulder Creek, CA 95006

3. Name and title of person to whom correspondence should be addressed:  
Jim Moore Telephone: (831)338-2933

4. Address where accounting records are maintained:  
16575 Jamison Creek Road, Boulder Creek, CA 95006

5. Service Area (Refer to district reports if applicable) Boulder Creek Country Club area of Santa Cruz County

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)  
Name: Jim Moore Telephone: (831)338-2645  
Address: 16595 Jamison Creek Road, Boulder Creek, CA 95006

7. OWNERSHIP. Check and fill in appropriate line:  
 Individual (name of owner) \_\_\_\_\_  
 Partnership (name of partner) \_\_\_\_\_  
 Partnership (name of partner) \_\_\_\_\_  
 Partnership (name of partner) \_\_\_\_\_  
 Corporation (corporate name) Big Basin Water Company Inc.  
Organized under laws of (state) California Date: October, 1984

Principal Officers:  
Name: Jim McPherson Title: President  
Name: Jim Moore Title: Vice-President  
Name: Damian Moore Title: Secretary  
Name: Teri Moore Title: Treasure

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:  
Name: N/A Date: \_\_\_\_\_  
Name: \_\_\_\_\_ Date: \_\_\_\_\_  
Name: \_\_\_\_\_ Date: \_\_\_\_\_  
Name: \_\_\_\_\_ 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:  
Thomas J. Moore T-3 #11634, D-2 #31633  
Damian T. Moore T-2 #23880, D-3 #21834  
\_\_\_\_\_  
\_\_\_\_\_

## BALANCE SHEET AND CAPITALIZATION DATA

Calendar Year 2012

NAME OF UTILITY Big Basin Water Company Telephone: (831)338-2933

PERSON RESPONSIBLE FOR THIS REPORT Jim Moore

	<u>1/1/2012</u>	<u>12/31/2012</u>	<u>Average</u>
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	1000	1000	1000
2 Land and Land Rights	94148	94148	94148
3 Depreciable Plant	1942101	1942101	1942101
4 Gross Plant in Service	2037249	2037249	2037249
5 Less: Accumulated Depreciation	-1241874	-1297766	-1269820
6 Net Water Plant in Service	795375	739483	767429
7 Water Plant Held for Future Use			
8 Construction Work in Progress			
9 Materials and Supplies			
10 Less: Advances for Construction	( )	( )	( )
11 Less: Contribution in Aid of Construction	( )	( )	( )
12 Less: Accumulated Deferred Income and Investment Tax Credits	( )	( )	( )
13 Net Plant Investment	<u>795375</u>	<u>739483</u>	<u>767429</u>
<b>CAPITALIZATION</b>			
14 Common Stock	145302	145302	145302
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	1971241	1923332	1947287
17 Retained Earnings	-437451	-428151	-432801
18 Common Stock and Equity (Lines 14 through 17)	1679092	1640483	1644788
19 Preferred Stock			
20 Long-Term Debt	-730444	-738039	-7342415
21 Notes Payable	-69197	-80579	-74888
22 Total Capitalization (Lines 18 through 21)	<u>879451</u>	<u>821865</u>	<u>850658</u>

# INCOME STATEMENT AND OTHER DATA

Calendar Year 2012

NAME OF UTILITY \_\_\_\_\_ Telephone: \_\_\_\_\_

	<b>Annual Amount</b>
<b>INCOME STATEMENT</b>	
23 Unmetered Water Revenue	5068
24 Fire Protection Revenue	576
25 Irrigation Revenue	
26 Metered Water Revenue	345871
27 Total Operating Revenue	352163
28 <u>Operating Expenses</u>	
29 Depreciation Expense (Composite Rate: <u>2.10%</u> )	14926
30 Amortization and Property Losses	
31 Property Taxes	12261
32 Taxes Other Than Income Taxes	13616
33 Total Operating Revenue Deduction Before Taxes	40803
34 California Corp. Franchise Tax	752
35 Federal Corporate Income Tax	
36 Total Operating Revenue Deduction After Taxes	41555
37 Net Operating Income (Loss) - California Water Operations	310608
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	336857
39 Income Available for Fixed Charges	-26249
40 Interest Expense	13529
41 Net Income (Loss) Before Dividends	-39778
42 Preferred Stock Dividends	
43 Net Income (Loss) Available for Common Stock	-39778

<b>OTHER DATA</b>		
44 Refunds of Advances for Construction		
45 Total Payroll Charged to Operating Expenses		161680
46 Purchased Water		
47 Power		17172

<u>Active Service Connections</u>	(Exc. Fire Protect.) _____	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		584	585	585
49 Flat Rate Service Connections		9	9	9
50 Total Active Service Connections		593	594	594



**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.

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2012:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number
	N/A										

**SCHEDULE A  
COMPARATIVE BALANCE SHEET  
Assets and Other Debits**

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
		<b>UTILITY PLANT</b>			
1	101	Water plant in service	A-1	2037249	2037249
2	103	Water plant held for future use	A-1 & A-1b		
3	104	Water plant purchased or sold	A-1		
4	105	Water plant construction work in progress	A-1		
5		Total utility plant		2037249	2037249
6	106	Accumulated depreciation of water plant	A-3	-1297766	-1241874
7	114	Water plant acquisition adjustments	A-1		
8		Total amortization and adjustments			
9		Net utility plant		739483	795375
		<b>INVESTMENTS</b>			
10	121	Non-utility property and other assets		83893	83893
11	122	Accumulated depreciation of non-utility property	A-3		0
12		Net non-utility property			
13	123	Investments in associated companies			
14	124	Other investments			
15		Total investments		83893	83893
		<b>CURRENT AND ACCRUED ASSETS</b>			
16	131	Cash		-1511	183
17	132	Special accounts			
18	141	Accounts receivable - customers			
19	142	Receivables from associated companies			
20	143	Accumulated provision for uncollectible accounts			
21	151	Materials and supplies			
22	174	Other current assets			
23		Total current and accrued assets		-1511	183
24	180	Deferred charges	A-5		
25		<b>Total assets and deferred charges</b>		821865	879451

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

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
		<b>CORPORATE CAPITAL AND SURPLUS</b>			
1	201	Common stock	A-6	145302	145302
2	204	Preferred stock	A-6		
3	211	Other paid-in capital	A-8	1923332	1971241
4	215	Retained earnings	A-9	-428151	-437451
5		Total corporate capital and retained earnings		1640483	1679092
		<b>PROPRIETARY CAPITAL</b>			
6	218	Proprietary capital	A-10		
7	218.1	Proprietary drawings			
8		Total proprietary capital			
		<b>LONG TERM DEBT</b>			
9	224	Long term debt	A-11	-738039	-730444
10	225	Advances from associated companies	A-12		
		<b>CURRENT AND ACCRUED LIABILITIES</b>			
11	231	Accounts payable			
12	232	Short term notes payable			
13	233	Customer deposits			
14	235	Payables to associated companies	A-13		
15	236	Accrued taxes			
16	237	Accrued interest			
17	241	Other current liabilities	A-14	-80579	-69197
18		Total current and accrued liabilities		-80579	-69197
		<b>DEFERRED CREDITS</b>			
19	252	Advances for construction	A-15		
20	253	Other credits			
21	255	Accumulated deferred investment tax credits	A-16		
22	282	Accumulated deferred income taxes - ACRS depreciation	A-16		
23	283	Accumulated deferred income taxes - other	A-16		
24		Total deferred credits			
		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
25	271	Contributions in aid of construction	A-17		
26	272	Accumulated amortization of contributions			
27		Net contributions in aid of construction			
28		<b>Total liabilities and other credits</b>		821865	879451

**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	2037249				2037249
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		<b>Total utility plant</b>	2037249				2037249

\* 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)
		<b>NON-DEPRECIABLE PLANT</b>					
1	301	Intangible plant	1000				1000
2	303	Land	94148				94148
3		Total non-depreciable plant	95148				95148
		<b>DEPRECIABLE PLANT</b>					
4	304	Structures	43794				43794
5	307	Wells	96105				96105
6	317	Other water source plant	15785				15785
7	311	Pumping equipment	42114				42114
8	320	Water treatment plant	194165				194165
9	330	Reservoirs, tanks and sandpipes	268303				268303
10	331	Water mains	942286				942286
11	333	Services and meter installations	15277				15277
12	334	Meters	8364				8364
13	335	Hydrants	21078				21078
14	339	Other equipment	137800				137800
15	340	Office furniture and equipment	17221				17221
16	341	Transportation equipment	139809				139809
17		Total depreciable plant	1942101				1942101
18		<b>Total water plant in service</b>	2037249				2037249

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

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

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property will be placed in Service (c)	Balance End of Year (d)
1	N/A			
2				
3				
4				
5				
6				
7				
8				
9				
10	Total			

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

Line No.	Name and Description of Property (a)	Book Value End of Year (b)
1	Inter Company due from Sewer Division	83983
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	83983

**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	385005	774940	
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	14926		
4	(b) Charged to Account No 272			
5	(c) Charged to clearing accounts			
6	(d) Salvage recovered			
7	(e) All other credits (Footnote 2)		40966	
8	Total Credits	14926	40966	
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired			
11	(b) Cost of removal			
12	(c) All other debits (Footnote 3)			
13	Total debits			
14	Balance in reserve at end of year	399931	815906	
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE			2.10%
16				
17	(2) EXPLANATION OF ALL OTHER CREDITS:		SDWBA Loan @ 3.33 %/year	
18				
19				
20				
21				
22				
23	(3) EXPLANATION OF ALL OTHER DEBITS:			
24				
25				
26				
27				
28				
29	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION			
30	(a) Straight line	[ ]	[ ]	
31	(b) Liberalized	[ ]	[ ]	
32	(1) Sum of the years digits	[ ]	[ ]	
33	(2) Double declining balance	[ ]	[ ]	
34	(3) Other	[ ]	[ ]	
35	(c) Both straight line and liberalized	[ ]	[ ]	

**SCHEDULE A-3a**  
**Account No. 108 - Analysis of Entries in Depreciation Reserve**

Line No.	Acct No.	Depreciable Plant (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserve During Year Excluding Costs of Removal (d)	Salvage and Cost of Removal Net (Dr.) or (Cr.) (e)	Balance End of Year (f)
1	304	Structures	30473	1397			31870
2	307	Wells	72055	3204			75259
3	317	Other water source plant	7466	332			7798
4	311	Pumping equipment	12899	898			13797
5	320	Water treatment plant	129688	5929			135617
6	330	Reservoirs, tanks and sandpipes	128654	5738			134392
7	331	Water mains	694366	30963			725329
8	333	Services and meter installations	10104	469			10473
9	334	Meters	4124	201			4325
10	335	Hydrants	13828	615			14443
11	339	Other equipment	65037	2892			67929
12	340	Office furniture and equipment	7151	318			7469
13	341	Transportation equipment	66028	2936			68964
14		Total	1241874	55892			1297766

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

Line No.	Item (a)	Amount (b)
1	None	
2		
3		
4		
5		
6		
7		
8		
9		
10		

**SCHEDULE A-5**

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

1. Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium on Debt, particulars of discount and expense or premium applicable to each class and series of long-term debt.
2. Show premium amounts in red or by enclosure in parentheses.
3. In column (b) show the principal amount of bonds or other long-term debt originally issued.
4. In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
5. Furnish particulars regarding the treatment of 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 Debts (a)	Principal Amount of Securities to Which Discount and Expense, or Premium Minus Expense, Relates (b)	Total Discount and Expense or Net Premium (c)	Amortization Period		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance End of Year (i)
				From (d)	To (e)				
1	N/A								
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
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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					145302		0
2								
3								
4								
5								
6								
7								
8							Total	0

**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	James McPherson	72651		
2				
3	Thomas & Shrily Moore	72657		
4				
5				
6				
7				
8				
9				
10	Total number of shares	145302	Total number of shares	

**SCHEDULE A-8**  
**Account No. 211 - Other Paid in Capital (Corporations only)**

Line No	Type of Paid in Capital (a)	Balance End of Year (b)
1	Additional investment by shareholders	594364
2	Capitol 1 Loan	100000
3	Safe Drinking Water Bond Act Loan	1228968
4		
5		
6		
7		
8	Total	1923332

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	-384728
2	CREDITS	
3	Net income	-700
4	Prior period adjustments	-52723
5	Other credits (detail)	
6	Total Credits	-438151
7		
8	DEBITS	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total Debits	-438151
15	Balance end of year	

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

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

**SCHEDULE A-11**  
**Account No. 224 - Long-Term Debt**

Line No.	Class (a)	Name of Issue (b)	Date of Issue (c)	Date of Maturity (d)	Principal Amount Authorized (e)	Outstanding Per Balance Sheet (f)	Interest Rate (g)	Interest Accrued During Year (h)	Sinking Fund (i)	Interest Paid During Year (j)
1		SDWBA	2/1/1991	2/1/2021	1228968	700006	4.144	29028		14504
2		Capitol 1	Jan-08	Jan-15	100000	38033	9.25	4228		4228
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	N/A				
2					
3					
4					
5					
6	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	N/A				
2					
3					
4					
5					
6	Totals				

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

Line No.	Description (a)	Balance End of Year (b)
1	PUC Fee Payable	10190
2	Payroll Tax Payable	33062
3	Credit Card Payable	37327
4		
5	Total	80579

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

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

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

Line No.	Item (a)	Account 255 Investment Tax Credit (b)	Account 282 Income Tax - ACRS Depreciation (c)	Account 283 - Other (d)
1	None			
2				
3				
4				
5	Total			

**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 non-depreciable 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 non-depreciable property shall remain unchanged until the property is sold or otherwise retired. Upon retirement, the cost of such non-depreciable 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.	Description	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 <sup>2</sup> (e)	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 <sup>3</sup> (f)
			Depreciable (c)	Non-Depreciable <sup>1</sup> (d)		
1	Balance beginning of year	N/A				
2	Add: Credits to account during year					
3	Contributions revived during year					
4	Other credits*					
5	Total credits					
6	Deduct: Debits to Account during year					
7	Depreciation charges for year					
8	Non-depreciable 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  
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
<b>UTILITY OPERATING INCOME</b>				
1	400	<b>Operating Revenues</b>	B-1	417935
<b>OPERATING REVENUE DEDUCTIONS</b>				
2	401	Operating expenses	B-2	336857
3	403	Depreciation expense	A-3	14962
4	407	SDWBA loan amortization expense	pages 7 & 8	24929
5	408	Taxes other than income taxes	B-3	27653
6	409	State corporate income tax expense	B-3	752
7	410	Federal corporate income tax expense	B-3	0
8		Total operating revenue deductions		405153
9		Total utility operating income		12782
<b>OTHER INCOME AND DEDUCTIONS</b>				
10	421	Non-utility income	B-5	0
11	426	Miscellaneous non-utility expense	B-5	0
12	427	Interest expense	B-6	13482
13		Total other income and deductions		13482
14		Net income		-700

**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 (Parenthesis) (d)
<b>WATER SERVICE REVENUES</b>					
1	460	Unmetered water revenue	5068	5068	0
2		460.1 Single - family residential			
3		460.2 Commercial and multi-residential			
4		460.3 Large water users	648	648	0
5		460.5 Safe Drinking Water Bond Surcharge			
6		460.9 Other unmetered revenue	5716	5716	0
7		Sub-total			
8	462	Fire protection revenue			
9		462.1 Public fire protection			
10		462.2 Private fire protection	576	576	0
11		Sub-total	576	576	0
12	465	Irrigation revenue			
13	470	Metered water revenue			
14		470.1 Single-family residential	345871	327967	17904
15		470.2 Commercial and multi-residential			
16		470.3 Large water users			
17		470.5 Safe Drinking Water Bond Surcharge	50473	48899	1574
18		470.9 Other metered revenue			
19		Sub-total	396344	376866	19478
20		Total water service revenues	402636	383158	19478
		Timber Allowance from 2005	9466	9466	0
21	480	Other water revenue	5833	934	4899
22		Total operating revenues	417935	393558	24377

**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 (Parenthesis) (d)
		<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
		<b>VOLUME RELATED EXPENSES</b>			
1	610	Purchased water			
2	615	Power	17172	16511	661
3	616	Other volume related expenses			
4		Total volume related expenses	17172	16511	661
		<b>NON-VOLUME RELATED EXPENSES</b>			
5	630	Employee labor	48880	48880	0
6	640	Materials	3721	4884	-1163
7	650	Contract work			
8	660	Transportation expenses	17034	14049	2985
9	664	Other plant maintenance expenses	17421	16367	1054
10		Total non-volume related expenses	87056	84180	2876
11		Total plant operation and maintenance exp.	104228	100691	3537
		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
12	670	Office salaries	32900	32900	0
13	671	Management salaries	79900	79900	0
14	674	Employee pensions and benefits	45048	37437	7611
15	676	Uncollectible accounts expense	3278	4207	-929
16	678	Office services and rentals	2689	336	2353
17	681	Office supplies and expenses	5826	6139	-313
18	682	Professional services	1231	1128	103
19	684	Insurance	15739	15768	-29
20	688	Regulatory commission expense			
21	689	General expenses	28846	23550	5296
22		Total administrative and general expenses	215457	201365	14092
23	800	Expenses capitalized			
24		Net administrative and general expense	215457	201365	14092
25		Total operating expenses	336857	318567	18290



**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	13044	12261	786
2	State corporate franchise tax	800	752	48
3	State unemployment insurance tax	504	474	30
4	Other state and local taxes	21	20	1
5	Federal unemployment insurance tax	126	118	8
6	Federal insurance contributions act	10664	10024	640
7	Other federal taxes	2494	2344	150
8	Federal income taxes			
9	Total	27653	25993	1663

**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 amount the group members.
  
- 3 Show taxable year if other than calendar year from \_\_\_\_\_ to \_\_\_\_\_.

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

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

Line No.	Description (a)	Revenue Acct. 421 (b)	Expense Acct. 426 (c)
1	Sewer report on separate filing		
2			
3			
4			
5	Total		

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

Line No.	Description (a)	Amount (b)
1	Advanta Card	2377
2	Capitol 1 Card	2029
3	Capitol 1 Loan	4228
4	American Express Card	4848
5		
6		
7		
8		
9		
10	Total	13482

**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	1		48880	48880
2	670	Office salaries	1	32900		32900
3	671	Management salaries	1	79900		79900
4						
5						
6		Total	3	112800	48880	161680



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

<b>STREAMS</b>				Flow in 100 cubic feet				Annual Quantities Diverted 100 cubic feet	Remarks
Line No.	Diverted Into *	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	Not used	Forest		14k	60k	30k	23k	0	
2	Reservoir	Jamison		40k	125k	65k	48k	30000	
3	Reservoir	Corvin		50k	150k	54k	54k	40000	
4									
5									

  

<b>WELLS</b>						Pumping Capacity ..... (Unit) <sup>2</sup>	Annual Quantities Pumped 100 cubic feet	Remarks
Line No.	At Plant (Name or Number)	Location	No.	Dimensions	Depth to Water <sup>1</sup>			
6	#2		2	6"x300'	75'	30 gpm	0	
7	#4		4	10"x300'	0-100'	300 gpm	14000	
8								
9								
10								

  

<b>TUNNELS AND SPRINGS</b>				FLOW IN ..... gpm		Annual Quantities Pumped 100 cubic feet	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11	#5		5	30	8	700	calculated
12							
13							
14							
15							

  

<b>Purchased Water for Resale</b>	
16	Purchased from
17	Annual Quantities purchased (Unit chosen) <sup>1</sup>
18	
19	

\* State ditch pipeline reservoir, etc., with name, if any.  
<sup>1</sup> Average depth to water surface below ground surface  
<sup>2</sup> 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	No.	Combined Capacity Gallons	Remarks
1	A. Collecting reservoirs			
2	Concrete		1700000	
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks Plastic		25000	
10	Wood		67000	
11	Metal		691000	
12	Concrete			
13	Total		2483000	

**SCHEDULE D-3**  
**Description of Transmission and Distribution Facilities**

<b>A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES</b>									
Capacities in Cubic Feet Per Second or Miner's Inches (state which) _____									
Line No.	Description	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	Total								

<b>A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES (Continued)</b>									
Capacities in Cubic Feet Per Second or Miner's Inches (state which) _____									
Line No.	Description	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	Lined conduit								
9									
10	Total								

<b>B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING</b>										
Line No.	Description	1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron									
12	Cast iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw			6000			400			
17	Screw or welded casing									
18	Cement - asbestos						6850		27400	7200
19	Welded steel						1100			
20	Wood									
21	Plastic			1000	4000		17000		6000	9800
22	Total			7000	4000		25350		33400	17000

<b>B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - (Continued)</b>										
Line No.	Description	10	12	14	16	18	20	Other Sizes (Specify)		Total All Sizes
23	Cast Iron									
24	Cast iron (cement lined)									
25	Concrete									
26	Copper									
27	Riveted steel									
28	Standard screw									6400
29	Screw or welded casing									
30	Cement - asbestos	4600	6200							52250
31	Welded steel									1100
32	Wood									
33	Plastic									37800
34	Total	4600	6200							97550

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

Size	Metered - Dec 31		Flat Rate - Dec 31	
	Prior	Current	Prior	Current
	Year	Year	Year	Year
5/8 x 3/4 - in	542	542	9	9
3/4 - in	5	5		
1 - in	30	31		
1&1/2-in	4	4		
2-in	3	3		
- in				
- in				
- in				
Other				
<b>Total</b>	<b>584</b>	<b>585</b>	<b>9</b>	<b>9</b>

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

Size	Meters	Services
5/8 x 3/4 - in	542	
3/4 - in	5	
1 - in	31	
- in	4	
- in	3	
- in		
- in		
- in		
Unmetered Other	9	
<b>Total</b>	<b>594</b>	

**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 . . . . .		210
2. More than 10, but less than 15 years . . . . .		35
3. More than 15 years . . . . .		338

**SCHEDULE D-7  
Water delivered to metered customers by month and years in 100 cubic feet units**

	During Current Year								Subtotal
	January	February	March	April	May	June	July		
Single-family residential									
Commercial and Multi-residential									
Large water users									
Public authorities									
Irrigation									
Other (specify)									
<b>Total</b>	4168	3537	4012	3859	7095	9077	8709	40457	
	During Current Year							Total	Total Prior Year
	August	September	October	November	December	Subtotal			
Single-family residential									
Commercial and Multi-residential									
Large water users									
Public authorities									
Irrigation									
Other (specify)									
<b>Total</b>	9712	8605	6078	4894	5157	34446	74903	64013	

<sup>1</sup> Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total acres irrigated:           18          

Total population served:           1650



**FOR ALL WATER COMPANIES  
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA**

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

1. Current Fiscal Agent:

Name: Bank of the West  
 Address: 2020 North Pacific Ave., Santa Cruz, CA 95060  
 Phone Number: (831)429-2265  
 Account Number: 048-005383  
 Date Hired: 3/1/1995

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

\$ 50472.77

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
3/4 inch	5	9.75
1 inch	31	16.25
1 1/2 inch	4	32.5
2 inch	3	52
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers	9	6.5
5/8 inch	542	6.5
<b>Total</b>	<b>594</b>	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ <u>34.16</u>
Deposits during the year	<u>25500</u>
Interest earned for calendar year	<u>6.11</u>
Withdrawals from this account	<u>24929.02</u>
Balance at end of year	<u>617.25</u>

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

Loan payments and service charges  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_



**FOR ALL WATER COMPANIES  
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (Continued)**

5. Plant amounts included in Schedule A-1a, Account No. 101--Water Plant in Service which were funded using SDWBA or SRF funds:

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits* or (Credits) (e)	Balance End of Year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
5		DEPRECIABLE PLANT					
6	304	Structures	38712				38712
7	307	Wells	96105				96105
8	317	Other water source plant					
9	311	Pumping equipment	1106				1106
10	320	Water treatment plant	150057				150057
11	330	Reservoirs, tanks and sandpipes	8479				8479
12	331	Water mains	906084				906084
13	333	Services and meter installations	12412				12412
14	334	Meters	2003				2003
15	335	Hydrants	14010				14010
16	339	Other equipment					
17	340	Office furniture and equipment					
18	341	Transportation equipment					
19		Total depreciable plant	1228968				1228968
20		Total water plant in service	1228968				1228968

# FACILITIES FEES DATA

**Class B:** Please provide the following information relating to Facilities Fees for districts or subsidiaries serving 2,000 or fewer customers for the calendar year (per D.91-04-068).

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

1. Trust Account Information: N/A

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
	\$ _____
	\$ _____
	\$ _____
	\$ _____

3. Summary of the bank account activities showing:

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

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

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

**DECLARATION**

**(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)**

I, the undersigned \_\_\_\_\_ Thomas J. Moore  
Officer, Partner, or Owner (Please Print)

of \_\_\_\_\_ Big Basin Water Company Inc  
Name of Utility

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 of January 1, 2012, through December 31, 2012.

\_\_\_\_\_ Manager  
Title (Please Print)

\_\_\_\_\_ Signature

\_\_\_\_\_ (831) 338-2933  
Telephone Number

\_\_\_\_\_ 4/2/2013  
Date

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