

Received _____

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CLASS B and C
WATER UTILITIES

U# _____

2016
ANNUAL REPORT
OF

Big Basin Water Company

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

P.O. Box 197

Boulder Creek, CA

95006

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2016

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2017

TABLE OF CONTENTS

	<u>Page</u>
General Instructions	3
General Information	4
Instructions for Preparation of Selected Financial Data Sheet for All Water Utilities	5
Balance Sheet Data and Capitalization	6
Income Statement and Other Related Data	7
Excess Capacity and Non-Tariffed Services	8
Schedule A - Comparative Balance Sheet	9-10
Schedule A-1 - Utility Plant	11
Schedule A-1a - Account No. 101 - Water Plant in Service (Excluding SDWBA/SRF & Prop 50)	11
Schedule A-1b - Account No. 101.1 - Water Plant in Service - SDWBA/SRF	12
Schedule A-1c - Account No. 101.2 - Water Plant in Service - Prop 50	12
Schedule A-1d - Account No. 103 - Water Plant Held for Future Use	13
Schedule A-2 - Account No. 121 - Non-Utility Property and Other Assets	13
Schedule A-3 - Account Nos. 108 and 122 - Depreciation and Amortization Reserves	14
Schedule A-3a - Account No. 108 - analysis of Entries in Depreciation Reserve	15
Schedule A-4 - Account No. 174 - Other Current Assets	15
Schedule A-5 - Account Nos. 180 and 253 - Unamortized Debt Discount and Expense and Unamortized Premium on Debt	16
Schedule A-6 - Account Nos. 201 and 204 - Capital Stock	17
Schedule A-7 - Record of Stockholders at End of Year	17
Schedule A-8 - Account No. 211 - Other Paid in Capital (Corporations Only)	17
Schedule A-9 - Account No. 215 - Retained Earnings (Corporations Only)	18
Schedule A-10 - Account No. 218 - Proprietary Capital (Sole Proprietor or Partnership)	18
Schedule A-11 - Account No. 224 - Long-Term Debt	19
Schedule A-12 - Account No. 225 - Advances from Associated Companies	19
Schedule A-13 - Account No. 235 - Payables to Associated Companies	19
Schedule A-14 - Account No. 241 - Other Current Liabilities	20
Schedule A-15 - Account No. 252 - Advances for Construction	20
Schedule A-16 - Account Nos. 255, 282, and 283 - Deferred Taxes	20
Schedule A-17 - Account No. 271 - Contributions in Aid of Construction	21
Schedule B - Water Plant In Service	22
Schedule B-1 - Account No. 400 - Operating Revenues	23
Schedule B-2 - Account No. 401 - Operating Expenses	24
Schedule B-3 - Account No. 408, 409, 410 - Taxes Charged During the Year	25
Schedule B-4 - Reconciliation of Reported Net Income for Federal Income Taxes	25
Schedule B-5 - Account Nos. 421 and 426 - Income from Non-Utility Operations	26

GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NOT LATER THAN MARCH 31, 2017**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3106
SAN FRANCISCO, CALIFORNIA 94102-3298
bmd@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, 2016, through December 31, 2016. Fiscal year reports will not be accepted.

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

ZIP

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

Address: 16595 Jamison Creek Road, Boulder Creek, CA 95006 Telephone 831 338 2933

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) Treasurer

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:

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 for all Licensed Operators:

Thomas J. Moore T-3#11634, D-2#31633

Damian T. Moore T-2#23880, D-3#21843

12 This annual report was prepared by:

Name of firm or consultant:

Walters and Kondrasheff, Certified Public Accountants

Address of firm or consultant:

4 Carbonero Way, Suite A

Scotts Valley, CA 95066

Phone Number of firm or consultant: 831 429 8617

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.

BALANCE SHEET AND CAPITALIZATION DATA

Calendar Year 2016

NAME OF UTILITY Big Basin Water Co. Inc. PHONE 831-338-2933PERSON RESPONSIBLE FOR THIS REPORT Walters & Kondrasheff, CPAs

	1/1/2016	12/31/2016	Average
BALANCE SHEET DATA			
1 Intangible Plant	1,000	1,000	1,000
2 Land and Land Rights	94,148	94,148	94,148
3 Depreciable Plant	1,942,101	1,942,101	1,942,101
4 Gross Plant in Service	2,037,249	2,037,249	2,037,249
5 Less: Accumulated Depreciation	1,465,442	1,439,405	1,452,424
6 Net Water Plant in Service	571,807	597,844	584,826
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>571,807</u>	<u>597,844</u>	<u>584,826</u>
 CAPITALIZATION			
14 Common Stock	145,302	145,302	_____
15 Proprietary Capital (Individual or Partnership)	_____	_____	_____
16 Paid-in Capital	1,852,640	_____	_____
17 Retained Earnings	(445,619)	65,985	_____
18 Common Stock and Equity (Lines 14 through 17)	1,552,323	211,287	_____
19 Preferred Stock	_____	_____	_____
20 Long-Term Debt	697,803	653,720	_____
21 Notes Payable	_____	_____	_____
22 Total Capitalization (Lines 18 through 21)	<u>854,520</u>	<u>865,007</u>	_____

INCOME STATEMENT AND OTHER DATA
 Calender Year 2016

NAME OF UTILIT Big Basin Water Co. InPHONE

831-338-2933

INCOME STATEMENT		Annual Amount
23	Unmetered Water Revenue	<u>4,197</u>
24	Fire Protection Revenue	<u>707</u>
25	Irrigation Revenue	<u>-</u>
26	Metered Water Revenue	<u>451,058</u>
27	Total Operating Revenue	<u>455,962</u>
28	<u>Operating Expenses</u>	<u>330,748</u>
29	Depreciation Expense (Composite Rate _____)	<u>14,926</u>
30	Amortization and Property Losses	<u>40,966</u>
31	Property Taxes	<u>6,457</u>
32	Taxes Other Than Income Taxes	<u>14,803</u>
33	Total Operating Revenue Deduction Before Taxes	<u>48,062</u>
34	California Corp. Franchise Tax	<u>2,168</u>
35	Federal Corporate Income Tax	<u>-</u>
36	Total Operating Revenue Deduction After Taxes	<u>45,894</u>
37	Net Operating Income (Loss) - California Water Operations	<u>-</u>
38	Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	<u>(12,300)</u>
39	Income Available for Fixed Charges	<u>33,594</u>
40	Interest Expense	<u>34,816</u>
41	Net Income (Loss) Before Dividends	<u>(1,222)</u>
42	Preferred Stock Dividends	<u>-</u>
43	Net Income (Loss) Available for Common Stock	<u>(1,222)</u>

OTHER DATA		
44	Refunds of Advances for Construction	
45	Total Payroll Charged to Operating Expenses	<u>116,144</u>
46	Purchased Water	<u>-</u>
47	Power	<u>13,125</u>

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

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 2016:

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 SHEETS
Assets and other Debits

Line No.	Acct. No.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		UTILITY PLANT			
2	101	Water plant in service	A-1 & A-1a	808,281	808,281
3	101.1	Water plant in service - SDWBA/SRF	A-1 & A-1b	1,228,968	1,228,968
4	101.2	Water plant in service - Prop 50	A-1 & A-1c		
5	103	Water plant held for future use	A-1 & A-1d		
6	104	Water plant purchased or sold	A-1		
7	105	Construction work in progress - Water Plant	A-1		
8	105.1	Construction work in progress - SDWBA/SRF	A-1		
9	105.2	Construction work in progress - Prop 50	A-1		
10		Total utility plant		2,037,249	2,037,249
11	108	Accumulated depreciation of water plant	A-3	459,635	444,709
12	108.1	Accumulated amortization of SDWBA/SRF	A-3	979,770	938,804
13	108.2	Resrve for Depreciation of Utility Plant - Prop 50	A-3		
14	114	Water plant acquisition adjustments	A-1		
15		Total amortization and adjustments		1,439,405	1,383,513
16		Net utility plant		597,844	653,736
17					
18		INVESTMENTS			
19	121	Non-utility property and other assets	A-2	315,220	
20	122	Accumulated depreciation of non-utility property	A-3		
21		Net non-utility property			
22	123	Investments in associated companies			
23	124	Other investments			
24		Total investments		315,220	
25					
26		CURRENT AND ACCRUED ASSETS			
27	131	Cash		4,943	442
28	131.3	Cash - Miscellaneous Special Deposits - Prop 50			
29	132	Special accounts		27,745	
30	141	Accounts receivable - customers		480	
31	142	Receivables from associated companies			83,893
32	143	Accumulated provision for uncollectible accounts			
33	151	Materials and supplies			
34	174	Other current assets			
35		Total current and accrued assets		33,168	84,335
36					
37	180	Deferred charges	A-5	-	
38					
39		Total assets and deferred charges		946,232	738,071

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)
40		CORPORATE CAPITAL AND SURPLUS			
41	201	Common stock	A-6	145,302	145,302
42	204	Preferred stock	A-6		
43	211	Other paid-in capital	A-8		1,792,868
44	215	Retained earnings	A-9	65,985	(461,132)
45		Total corporate capital and retained earnings		211,287	1,477,038
46					
47		PROPRIETARY CAPITAL			
48	218	Proprietary capital	A-10		
49	218.1	Proprietary drawings			
50		Total proprietary capital			
51					
52		LONG TERM DEBT			
53	224	Long term debt	A-11	653,720	677,819
54	225	Advances from associated companies	A-12		
55					
56		CURRENT AND ACCRUED LIABILITIES			
57	231	Accounts payable			
58	232	Short term notes payable			
59	233	Customer deposits			
60	235	Payables to associated companies	A-13		
61	236	Accrued taxes			
62	237	Accrued interest			
63	241	Other current liabilities	A-14	81,225	40,853
64		Total current and accrued liabilities		81,225	40,853
65					
66		DEFERRED CREDITS			
67	252	Advances for construction	A-15		
68	253	Other credits			
69	255	Accumulated deferred investment tax credits	A-16		
70	282	Accumulated deferred income taxes - ACRS depreciation	A-16		
71	283	Accumulated deferred income taxes - other	A-16		
72		Total deferred credits			
73					
74		CONTRIBUTIONS IN AID OF CONSTRUCTION			
75	266.0	Contributions Publicly Grant Funded Plant - Prop 50	A-17		
76	266.1	Accumulated Amortization of Contributions - Prop 50			
77		Net Contributions - Public Grant - Funded Plant - Prop 50			
78	271	Contributions in Aid of Construction			
79	272	Accumulated Amortization of Contributions			
80		Net contributions in aid of construction			
81		Total liabilities and other credits		946,232	738,070

**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 (Excluding SDWBA/SRF and Prop 50)	808,281				808,281
2	101.1	Water plant in service - SDWBA/SRF	1,228,968				1,228,968
3	101.2	Water plant in service - Prop 50					
4	103	Water plant held for future use					
5	104	Water plant purchased or sold					
6	105	Construction work in progress - water plant					
7	105.1	Construction work in progress - SDWBA/SRF					
8	105.2	Construction work in progress - Prop 50					
9	114	Water plant acquisition adjustments					
10		Total utility plant					

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

**SCHEDULE A-1a
Account No. 101 - Water Plant in Service (Excluding SDWBA/SRF & Prop 50)**

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					1,000
2	301	Intangible plant	1,000				94,148
3	303	Land	94,148				95,148
4		Total non-depreciable plant	95,148				
5							
6		DEPRECIABLE PLANT					
7	304	Structures	5,082				5,082
8	307	Wells	15,785				15,785
9	317	Other water source plant					-
10	311	Pumping equipment	41,008				41,008
11	320	Water treatment plant	44,108				44,108
12	330	Reservoirs, tanks and sandpipes	259,824				259,824
13	331	Water mains	36,202				36,202
14	333	Services and meter installations	2,865				2,865
15	334	Meters	6,361				6,361
16	335	Hydrants	7,068				7,068
17	339	Other equipment	137,800				137,800
18	340	Office furniture and equipment	17,221				17,221
19	341	Transportation equipment	139,809				139,809
20		Total depreciable plant	713,133				713,133
21		Total water plant in service	808,281				808,281

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

SCHEDULE A-1b
Account No. 101.1 - Water Plant in Service - SDWBA/SRF

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					
3	303	Land					
4		Total non-depreciable plant					
5							
6		DEPRECIABLE PLANT					
7	304	Structures	38,712				38,712
8	307	Wells	96,105				96,105
9	317	Other water source plant					-
10	311	Pumping equipment	1,106				1,106
11	320	Water treatment plant	150,057				150,057
12	330	Reservoirs, tanks and sandpipes	8,479				8,479
13	331	Water mains	906,084				906,084
14	333	Services and meter installations	12,412				12,412
15	334	Meters	2,003				2,003
16	335	Hydrants	14,010				14,010
17	339	Other equipment					-
18	340	Office furniture and equipment					-
19	341	Transportation equipment					-
20		Total depreciable plant	1,228,968				1,228,968
21		Total water plant in service	1,228,968				1,228,968

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

SCHEDULE A-1c
Account No. 101.2 - Water Plant in Service - Prop 50

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					
3	303	Land					
4		Total non-depreciable plant					
5							
6		DEPRECIABLE PLANT					
7	304	Structures					
8	307	Wells					
9	317	Other water source plant					
10	311	Pumping equipment					
11	320	Water treatment plant					
12	330	Reservoirs, tanks and sandpipes					
13	331	Water mains					
14	333	Services and meter installations					
15	334	Meters					
16	335	Hydrants					
17	339	Other equipment					
18	340	Office furniture and equipment					
19	341	Transportation equipment					
20		Total depreciable plant					
21		Total water plant in service					

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

SCHEDULE A-1d
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				
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	Purchase Option Deposits	315,220
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	315,220

SCHEDULE A-3
Account Nos. 108 and 122 - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 108 Water Plant Excluding SDWBA/SRF & Prop 50 (b)	Account 108.1 SDWBA/SRF Loans (c)	Account 108.2 Prop 50 (d)	Account 122 Non-utility Property (e)
1	Balance in reserves at beginning of year	444,709	938,804		
2	Add: Credits to reserves during year				
3	(a) Charged to Account No. 403 (Footnote 1)	14,926			
4	(b) Charged to Account No 272				
5	(c) Charged to clearing accounts				
6	(d) Charged to Account No. 407		40,966		
7	(e) Charged to Account No. 266.1				
8	(f) Salvage recovered				
9	(g) All other credits (Footnote 2)				
10	Total Credits				
11	Deduct: Debits to reserves during year				
12	(a) Book cost of property retired				
13	(b) Cost of removal				
14	(c) All other debits (Footnote 3)				
15	Total debits				
16	Balance in reserve at end of year	459,635	979,770		
17					
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE		2.1	%	
19					
20	(2) EXPLANATION OF ALL OTHER CREDITS:				
21					
22					
23					
24					
25					
26	(3) EXPLANATION OF ALL OTHER DEBITS:				
27					
28					
29					
30					
31					
32	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION				
33	(a) Straight line	[]			
34	(b) Liberalized	[]			
35	(1) Sum of the years digits	[]			
36	(2) Double declining balance	[]			
37	(3) Other	[]			
38	(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	36,061	1,397			37,458
2	307	Wells	84,871	3,204			88,075
3	317	Other water source plant	8,794	332			9,126
4	311	Pumping equipment	16,491	898			17,389
5	320	Water treatment plant	153,404	5,929			159,333
6	330	Reservoirs, tanks and sandpipes	151,606	5,738			157,344
7	331	Water mains	818,218	30,963			849,181
8	333	Services and meter installations	11,880	469			12,349
9	334	Meters	4,928	201			5,129
10	335	Hydrants	16,288	615			16,903
11	339	Other equipment	76,605	2,892			79,497
12	340	Office furniture and equipment	8,423	318			8,741
13	341	Transportation equipment	77,768	2,934			80,702
14		Total	1,465,337	55,890			1,521,227

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

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

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					145,304		
2								
3								
4								
5								
6							Total	

SCHEDULE A-7
Record of Stockholders at End of Year

Line No.	COMMON STOCK		PREFERRED STOCK	
	Name (a)	Number of Shares (b)	Name (c)	Number of Shares (d)
1	James McPherson	72,652		
2	Thomas & Shirley Moore	72,652		
3				
4				
5				
6				
7	Total number of shares	145,304	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		
2		
3		
4	Total	

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	(445,619)
2	CREDITS	
3	Net income	
4	Prior period adjustments	512,826
5	Other credits (detail)	
6	Total credits	512,826
7		
8	DEBITS	
9	Net losses	(1,222)
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock stock	
13	Other debits (detail)	
14	Total debits	(1,222)
15	Balance end of year	65,985

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

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

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 (l)	Interest Paid During Year (j)
1		SDWBA	2/1/1991	4/1/2037	1,228,968	653,720	4.114	27,902		27,902
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 Accruing 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 Accruing 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	Payroll liabilities	39,631
2	TOBA	9,224
3	PUC Fees	5,237
4	Credit Cards payable	27,133
5	Total	81,225

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year		
2	Additions during year		
3	Subtotal - Beginning balance plus additons 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				
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 ¹	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 ³
			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)
		WATER SERVICE REVENUES			
1	460	Unmetered water revenue			
2		460.1 Single - family residential	4,197	3,559	638
3		460.2 Commercial and multi-residential			
4		460.3 Large water users			
5		460.5 Safe Drinking Water Bond Surcharge			
6		460.9 Other unmetered revenue			
7		Sub-total	4,197	3,559	638
8	462	Fire protection revenue			
9		462.1 Public fire protection			
10		462.2 Private fire protection	707	707	
11		Sub-total	707	707	
12	465	Irrigation revenue			
13	470	Metered water revenue			
14		470.1 Single-family residential	392,003	381,802	10,201
15		470.2 Commercial and multi-residential			
16		470.3 Large water users			
17		470.5 Safe Drinking Water Bond Surcharge	48,196	50,678	(2,482)
18		470.9 Other metered revenue			
19		Sub-total	440,199	432,480	7,719
20		Total water service revenues	445,103	436,746	8,357
					-
21	480	Other water revenue	10,859	2,362	8,497
22		Total operating revenues	455,962	439,108	16,854

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)
		PLANT OPERATION AND MAINTENANCE EXPENSES			
		VOLUME RELATED EXPENSES			
1	610	Purchased water			
2	615	Power	13,125	19,301	(6,176)
3	616	Other volume related expenses			-
4		Total volume related expenses	13,125	19,301	(6,176)
					-
		NON-VOLUME RELATED EXPENSES			
5	630	Employee labor	62,207	49,820	12,387
6	640	Materials	4,650	10,154	(5,504)
7	650	Contract work	9,840	6,912	2,928
8	660	Transportation expenses	11,389	10,145	1,244
9	664	Other plant maintenance expenses	16,110	18,271	(2,161)
10		Total non-volume related expenses	104,196	95,228	8,968
11		Total plant operation and maintenance exp.	117,321	114,529	2,792
					-
		ADMINISTRATIVE AND GENERAL EXPENSES			
12	670	Office salaries	32,900	33,533	(633)
13	671	Management salaries	83,244	81,437	1,807
14	674	Employee pensions and benefits	1,698	42,657	(40,959)
15	676	Uncollectible accounts expense		2,635	(2,635)
16	678	Office services and rentals	3,911	3,711	200
17	681	Office supplies and expenses	13,311	4,701	8,610
18	682	Professional services	15,195	13,451	1,744
19	684	Insurance	61,001	11,932	49,069
20	688	Regulatory commission expense			-
21	689	General expenses	2,167	40,565	(38,398)
22		Total administrative and general expenses	213,427	234,622	(21,195)
23	800	Expenses capitalized			-
24		Net administrative and general expense	213,427	234,622	(21,195)
25		Total operating expenses	330,748	349,151	(18,403)

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	6,742	6,457	285
2	State corporate franchise tax	2,306	2,168	138
3	State unemployment insurance tax	586	550	35
4	Other state and local taxes			
5	Federal unemployment insurance tax	647	609	39
6	Federal insurance contributions act	14,515	13,644	871
7	Other federal taxes			
8	Federal income taxes			
9	Totals	24,796	23,428	1,368

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	
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	Timber	1,158	9,224
2	Miscellaneous	554	
3	Penalties		4,386
4	Donations		402
5	Total	1,712	14,012

SCHEDULE B-6
Account No. 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Capital One	1,537
2	American Express	5,377
3	SDWBA Loan	27,902
4		
5		
6		
7		
8		
9		
10	Total	34,816

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	3		62,207	62,207
2	670	Office salaries	1	32,900		32,900
3	671	Management salaries	1	83,244		83,244
4						
5						
6		Total	5	116,144	62,207	178,351

**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								
3								
4								
5								
6								
7	Total							

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

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:	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	Not used	Forest		16	30	30	4	0	
2	Reservoir	Jamison		100	300	300	40	25920	calculated
3	Reservoir	Corvin		150	200	200	25	46656	calculated
4									
5									
WELLS						Pumping Capacity (Unit) 2	Annual Quantities Pumped ccf. .(Unit) 2	Remarks	
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	1 Depth to Water				
6	#2		2	6x300	75	30 gpm			
7	#4		4	10x300	0-100	250 gpm			
8									
9									
10									
TUNNELS AND SPRINGS				FLOW IN (Unit) 2		Annual Quantities Pumped (Unit) 2	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum				
11	36		5	30	0	2400	calculated		
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from								
17	Annual Quantities purchased						(Unit chosen) 1		
18									
19									
<p>* State ditch pipeline reservoir, etc., with name, if any.</p> <p>1 Average depth to water surface below ground surface</p> <p>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.</p>									

**SCHEDULE D-2
Description of Storage Facilities**

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete		1,700,000	
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks Plastic		25,000	
10	Wood		67,000	
11	Metal		691,000	
12	Concrete			
13	Totals		2,483,000	

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									
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	Other (Plastic)			1000	4000		17000		6000	9800
22	Totals			7000	4000		25350		33400	17000

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									
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	Other (Plastic)									37800
34	Totals	4600	6200	0	0	0	0	0	0	97550

**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	560	566	5	5
Commercial and Multi-residential	6	6		
Large water users				
Public authorities	2	2		
Irrigation	21	21		
Other (specify)				
Subtotal	589	595	5	5
Private fire connections	3	3		
Public fire hydrants	66	66		
Total	658	664	5	5

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

Size	Meters	Services
3/8 x 3/4 - in	543	xxxxxxxxxxxx
3/4 - in	11	
1 - in	34	
1.5 - in	4	
2 - in	3	
- in		
- in		
- in		
Unmetered		5
Total	595	5

**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 . . .	20
2. Used, before repair	20
3. Used, after repair	10
4. Found fast, requiring billing adjustment	0
B. Number of Meters in Service Since Last Test	
1. Ten years or less	250
2. More than 10, but less than 15 years	55
3. More than 15 years	250

**SCHEDULE D-7
Water delivered to Metered Customers by Months and Years in _____ (Unit Chosen)¹**

Classification of Service	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)									
Total	3808	2492	2482	3183	3270	3935	5356	24526	
Classification of Service	During Current Year						Subtotal	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)									
Total	6753	5361	5786	3730	2894	24524	49048	45395	

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

Total acres irrigated _____

Total population served _____

**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 (SRF) loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent:

Name: Union Bank Corp. Trust Dept.
 Address: 350 California St. 11 Fl. San Francisco, CA 94104
 Phone Number: 213-972-5665 Nabeel Badawi, nabell.badawi@unionbank.com
 Account Number: Trust 6712020-100,101,102 Collection 0051544260 Repayment 0083114074
 Date Hired: Sep-04

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

\$ 49223.73

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch	543	\$ 6.50
3/4 inch	11	\$ 9.75
1 inch	34	\$ 16.25
1 1/2 inch	4	\$ 32.50
2 inch	3	\$ 52.00
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers	5	\$ 6.50
Total	600	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Deposits during the year	49223.73
Interest earned for calendar year	4.06
Withdrawals from this account	49097.18
Balance at end of year	_____

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

Payments and Fees

There 5 accounts to track. Other forms were created to do this. See Ramon Go for questions.

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		NON-DEPRECIABLE PLANT					
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
5		DEPRECIABLE PLANT					
6	304	Structures	38,712				38,712
7	307	Wells	96,105				96,105
8	317	Other water source plant	-				-
9	311	Pumping equipment	1,106				1,106
10	320	Water treatment plant	150,057				150,057
11	330	Reservoirs, tanks and sandpipes	8,479				8,479
12	331	Water mains	906,084				906,084
13	333	Services and meter installations	12,412				12,412
14	334	Meters	2,003				2,003
15	335	Hydrants	14,010				14,010
16	339	Other equipment	-				-
17	340	Office furniture and equipment	-				-
18	341	Transportation equipment	-				-
19		Total depreciable plant	1,228,968				1,228,968
20		Total water plant in service	1,228,968				1,228,968

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:

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 James Moore
Officer, Partner, or Owner (Please Print)

of _____ Big Basin Water Company
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, 2016, through December 31, 2016.

Manager
Title (Please Print)

/s/ Jim Moore
Signature

831-338-2933
Telephone Number

3/31/2017
Date

INDEX

	PAGE	WORK SHEET		PAGE	WORK SHEET
Advances from associated companies -----	12	A-12	Organization and control -----	1	GenInfo
Advances for construction -----	13	A-15	Other assets -----	7	A-4
Assets -----	2	Assets	Other income -----	15	B
Balance sheet -----	2-3	Liabilities	Other paid in capital -----	9	A-8
Capital stock -----	9	A-6	Payables to associated companies -----	12	A-13
Contributions in aid of construction -----	14	A-17	Population served -----	23	D-4
Depreciation and amortization reserves -----	6	A-3	Proprietary capital -----	10	A-10
Declaration -----	24	D-9	Purchased water for resale -----	21	D-1
Deferred taxes -----	13	A-16	Retained earnings -----	10	A-9
Dividends appropriations -----	10	A-9	Service connections-----	23	D-4
Employees and their compensation -----	19	C-1	Sources of supply and water developed --	21	D-1
Engineering and management fees -----	20	C-3	Status with Board of Health -----	24	D-8
Income statement -----	15	Income	Stockholders -----	9	A-7
Liabilities -----	3	Liabilities	Storage facilities -----	21	D-2
Loans to officers, directors, or shareholders --	20	C-2	Taxes-----	18	B-3
Long term debt -----	11	A-11	Transmission and distribution facilities --	22	D-3
Management compensation -----	17	B-2	Unamortized debt discount and expense -	8	A-5
Meters and services -----	23	D-5	Unamortized premium on debt -----	8	A-5
Non-utility property -----	5	A-2	Utility plant -----	4	A-1
Officers -----	1	GenInfo	Water delivered to metered customers ---	23	D-7
Operating expenses -----	17	B-2	Water plant in service -----	4	A-1a
Operating revenues -----	16	B-1	Water plant held for future use -----	5	A-1b