

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

CLASS B and C  
WATER UTILITIES

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

2019  
ANNUAL REPORT  
OF

BIG BASIN WATER COMPANY, INC

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

PO BOX 197, BOULDER CREEK, CA 95006  
(OFFICIAL MAILING ADDRESS)

ZIP

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE YEAR ENDED DECEMBER 31, 2019

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2020

## TABLE OF CONTENTS

	Page
General Instructions	4
General Information	5
Instructions for Preparation of Selected Financial Data Sheet for All Water Utilities	6
Utility Plant and Capitalization Data	7
Income, Expenses, and Other Data	8
Excess Capacity and Non-Tariffed Services	9
Schedule A - Comparative Balance Sheet	10-11
Schedule A-1 - Utility Plant	12
Schedule A-1a - Account 101 - Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	12
Schedule A-1b - Account 101.1 - Water Plant in Service - SDWBA/SRF	13
Schedule A-1c - Account 101.2 - Water Plant in Service - Grant Funds	13
Schedule A-1d - Account 103 - Water Plant Held for Future Use	14
Schedule A-2 - Account 121 - Non-Utility Property and Other Assets	14
Schedule A-3 - Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves	15
Schedule A-3a - Account 108 - Analysis of Entries in Depreciation Reserve	16
Schedule A-4 - Account 123 - Investments in Affiliated Companies	16
Schedule A-5 - Account 124 - Other Investments	17
Schedule A-6 - Account 131 - Cash	17
Schedule A-7 - Account 132 - Cash - Special Deposits	17
Schedule A-8 - Account 141 - Accounts Receivable - Customers	18
Schedule A-9 - Account 142 - Receivables from Affiliated Companies	18
Schedule A-10 - Account 143 - Accumulated Provision for Uncollectible Accounts	18
Schedule A-11 - Account 151 - Materials and Supplies	19
Schedule A-12 - Account 174 - Other Current Assets	19
Schedule A-13 - Account 180 - Deferred Charges	19
Schedule A-14 - Account 181 - Accumulated Deferred Income Tax Assets	19
Schedule A-15 - Account 201 - Common Stock	20
Schedule A-16 - Account 204 - Preferred Stock	20
Schedule A-17 - Record of Stockholders at End of Year	20
Schedule A-18 - Account 206 - Subchapter S Corporation Accumulated Adjustments Account	21
Schedule A-19 - Account 211 - Other Paid in Capital (Corporations only)	21
Schedule A-20 - Account 215 - Retained Earnings (Corporations only)	21
Schedule A-21 - Account 218 - Proprietary Capital (Sole Proprietor or Partnership)	22
Schedule A-22 - Account 224 - Long-Term Debt	22
Schedule A-23 - Account 230 - Payables to Affiliated Companies	22
Schedule A-24 - Account 231 - Accounts Payable	22
Schedule A-25 - Account 232 - Short-Term Notes Payable	23
Schedule A-26 - Account 233 - Customer Deposits	23
Schedule A-27 - Account 236 - Taxes Accrued	23
Schedule A-28 - Account 237 - Interest Accrued	24
Schedule A-29 - Account 241 - Other Current Liabilities	24
Schedule A-30 - Account 252 - Advances for Construction	24
Schedule A-31 - Account 253 - Other Credits	25
Schedule A-32 - Account 255 - Accumulated Deferred Investment Tax - Credits	25
Schedule A-33 - Account 282 - Accumulated Deferred Income Taxes - Accelerated Tax Depreciation	25
Schedule A-34 - Account 283 - Accumulated Deferred Income Tax Liabilities	26

## TABLE OF CONTENTS

	<u>Page</u>
Schedule A-35 - Account 265 - Contributions in Aid of Construction	26
Schedule A-36 - Account 272 - Accumulated Amortization of Contributions - Debit	26
Schedule B - Income Statement	27
Schedule B-1 - Account 400 - Operating Revenues	28
Schedule B-2 - Account 401 - Operating Expenses	29
Schedule B-3 - Accounts 408, 409, 410 - Taxes Charged During the Year	30
Schedule B-4 - Reconciliation of Reported Net Income for Federal Income Taxes	30
Schedule B-5 - Accounts 421 and 426 - Income and Expense from Non-Utility Operations	31
Schedule B-6 - Account 427 - Interest Expense	31
Schedule C-1 - Compensation of Individual Proprietor, Partners and Employees Included in Expenses	31
Schedule C-2 - Loans to Directors, Officers, or Shareholders	32
Schedule C-3 - Engineering and Management Fees and Expenses, Etc., During Year	32
Schedule D-1 - Sources of Supply and Water Developed	33
Schedule D-2 - Description of Storage Facilities	33
Schedule D-3 - Description of Transmission and Distribution Facilities	34
Schedule D-4 - Number of Active Service Connections	35
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	35
Schedule D-6 - Meter Testing Data	35
Schedule D-7 - Water Delivered to Metered Customers	35
Schedule D-8 - Status With State Board of Public Health	36
Schedule D-9 - Statement of Material Financial Interest	36
Schedule E-1 - Safe Drinking Water Bond Act / State Revolving Fund Data	37
Schedule E-2 - Facilities Fees Data	38
Declaration	39
Index	40

## GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN MARCH 31, 2020**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION**  
**WATER DIVISION**  
**ATTN: BRUCE DEBERRY**  
**505 VAN NESS AVENUE, ROOM 3200**  
**SAN FRANCISCO, CALIFORNIA 94102-3298**  
[bmd@cpuc.ca.gov](mailto: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 Declaration on Page 39 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
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. Complete the supplemental schedules **FIRST**. The balances in these schedules will then auto-fill the appropriate boxes in the balance sheet/income statement. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the statements by filling in the uncolored boxes where appropriate.
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, 2019, through December 31, 2019. 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:  
PO Box 197, Boulder Creek, CA 95006

3. Name and title of person to whom correspondence should be addressed:  
Jim Moore, Shareholder 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: 831-335-2933  
Address: 16595 Jamison Creek Road, Boulder Creek, CA 95006

7. OWNERSHIP. Check and fill in appropriate line:

<input type="checkbox"/>	Individual (name of owner)	
<input type="checkbox"/>	Partnership (name of partner)	
<input type="checkbox"/>	Partnership (name of partner)	
<input type="checkbox"/>	Partnership (name of partner)	
<input checked="" type="checkbox"/>	Corporation (corporate name)	<u>Big Basin Water Company, Inc.</u>
	Organized under laws of (state)	<u>CA</u> Date: <u>Oct-84</u>

Principal Officers:

Name: <u>Jim Moore</u>	Title: <u>President</u>
Name: <u>Damian Moore</u>	Title: <u>Secretary</u>
Name: <u>Teri Moore</u>	Title: <u>Treasurer</u>
Name: _____	Title: _____

8. Names of associated companies: \_\_\_\_\_

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: <u>Jim McPherson</u>	Date: <u>2/1/2019</u>
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#21843

12. This annual report was prepared by:

Name of firm or consultant: Walters and Kondrasheff, CPAs

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. The CPUC annual report Excel template incorporates links so that the selected data in the Balance Sheet, Income Statement and supporting schedules automatically flow to the financial data sheets.
2. If needed, the Excel data worksheets can be made unprotected (no password is needed) if the utility wants to make modifications and/or add additional data.

# UTILITY PLANT AND CAPITALIZATION DATA

Calendar Year 2019

Name of Utility: Big Basin Water Company, Inc. Telephone: 831-338-2933

Person Responsible for this Report: Thomas Moore

	<u>1/1/2019</u>	<u>12/31/2019</u>	<u>Average</u>
<b>UTILITY PLANT DATA</b>			
1 Utility Plant	\$ 1,937,072	\$ 1,943,372	\$ 1,940,222
2 Accumulated Depreciation/Amortization	(1,444,718)	(1,499,026)	(1,471,872)
3 Net Utility Plant	492,354	444,346	468,350
4 Advances for Construction	-	-	-
5 Contributions in Aid of Construction	-	-	-
6 Accumulated Deferred Taxes	-	-	-
7			
8			
9			
<b>10 CAPITALIZATION</b>			
11 Common Stock	145,302	81,302	113,302
12 Preferred Stock	-	-	-
13 Retained Earnings	388,257	389,479	388,868
14 Total Corporate Capital and Retained Earnings	533,559	470,781	502,170
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	610,896	520,492	565,694

# INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2019

Name of Utility: Big Basin Water Company, Inc.

Telephone: 831-338-2933

**INCOME/EXPENSES DATA**

	Annual Amount
1 Operating Revenues	\$ 519,146
2 Operating Expenses	415,408
3 Depreciation	14,926
4 SDWBA Loan Amortization Expense	39,382
5 Taxes	25,601
6 Utility Operating Income	23,829
7 Non-Utility Income	54,726
8 Interest Expense	10,380
9 Net Income	1,222

10

**OPERATING EXPENSES DATA**

12 Purchased Water	-
13 Power	28,226
14 Other Volume Related Expenses	-
15 Non-Volume Related Expenses	123,490
16 Administrative and General Expenses	263,692

17

**OTHER DATA**

19

20 Active Service Connections (Exc. Fire Protect.) \_\_\_\_\_

21

22 Metered Service Connections

23 Flat Rate Service Connections

24 Total Active Service Connections

	Jan. 1	Dec. 31	Annual Average
21	596	599	598
22	5	5	5
23	601	604	603



**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 2019:

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
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											

**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)
1		<b>UTILITY PLANT</b>			
2	101	Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	A-1, A-1a	714,404	708,104
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 - Grant Funds	A-1, A-1c	-	-
5	101.3	Water Plant in Service - Other	A-1	-	-
6	103	Water Plant Held for Future Use	A-1, A-1d	-	-
7	104	Water Plant Purchased or Sold	A-1	-	-
8	105	Construction Work in Progress - Water Plant	A-1	-	-
9	105.1	Construction Work in Progress - SDWBA/SRF	A-1	-	-
10	105.2	Construction Work in Progress - Grant Funds	A-1	-	-
11	105.3	Construction Work in Progress - Other	A-1	-	-
12	114	Water Plant Acquisition Adjustments	A-1	-	-
13		Total Utility Plant		\$ 1,943,372	\$ 1,937,072
14	108	Accumulated Depreciation of Water Plant	A-3	(397,942)	(383,016)
15	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	(1,101,084)	(1,061,702)
16	108.2	Accumulated Depreciation of Water Plant - Grant Funds	A-3	-	-
17	108.3	Accumulated Depreciation of Water Plant - Other	A-3	-	-
18		Total Accumulated Depreciation/Amortization		\$ (1,499,026)	\$ (1,444,718)
19		Net Utility Plant		\$ 444,346	\$ 492,354
20					
21		<b>INVESTMENTS</b>			
22	121	Non-utility Property and Other Assets	A-2	526,241	470,592
23	122	Accumulated Depreciation of Non-Water Utility Property	A-3	-	-
24		Net non-utility property		\$ 526,241	\$ 470,592
25	123	Investments in Affiliated Companies	A-4	-	-
26	124	Other Investments	A-5	-	-
27		Total Investments		\$ 526,241	\$ 470,592
28					
29		<b>CURRENT AND ACCRUED ASSETS</b>			
30	131	Cash	A-6	6,320	128,151
31	132	Cash - Special Deposits	A-7	19,446	77,191
32	141	Accounts Receivable - Customers	A-8	38,967	2,000
33	142	Receivables from Affiliated Companies	A-9	-	-
34	143	Accumulated Provision for Uncollectible Accounts	A-10	-	-
35	151	Materials and Supplies	A-11	20,300	20,300
36	174	Other Current Assets	A-12	-	-
37		Total current and accrued assets		\$ 85,033	\$ 227,642
38					
39	180	Deferred Charges	A-13	-	-
40	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41					
42		<b>Total Assets and Other Debits</b>		\$ 1,055,620	\$ 1,190,588

**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)
1		<b>CORPORATE CAPITAL AND RETAINED EARNINGS</b>			
2	201	Common Stock	A-15	81,302	145,302
3	204	Preferred Stock	A-16	-	-
4	206	Subchapter S Corporation Accumulated Adjustments Account	A-18	-	-
5	211	Other Paid-in Capital	A-19	-	-
6	215	Retained Earnings	A-20	389,479	388,257
7		Total corporate capital and retained earnings		\$ 470,781	\$ 533,559
8					
9		<b>PROPRIETARY CAPITAL</b>			
10	218	Proprietary Capital	A-21	-	-
11					
12		<b>LONG TERM DEBT</b>			
13	224	Long-term Debt	A-22	520,492	610,896
14					
15		<b>CURRENT AND ACCRUED LIABILITIES</b>			
16	230	Payables to Affiliated Companies	A-23	-	-
17	231	Accounts Payable	A-24	23,054	-
18	232	Short-term Notes Payable	A-25	-	-
19	233	Customer Deposits	A-26	-	-
20	236	Taxes Accrued	A-27	-	-
21	237	Interest Accrued	A-28	5,401	-
22	241	Other Current Liabilities	A-29	35,892	46,133
23		Total current and accrued liabilities		\$ 64,347	\$ 46,133
24					
25		<b>DEFERRED CREDITS</b>			
26	252	Advances for Construction	A-30	-	-
27	253	Other Credits	A-31	-	-
28	255	Accumulated Deferred Investment Tax - Credits	A-32	-	-
29	282	Accumulated Deferred Income Taxes - Accel. Tax Depreciation	A-33	-	-
30	283	Accumulated Deferred Income Tax Liabilities	A-34	-	-
31		Total deferred credits		\$ -	\$ -
32					
33		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
34	265	Contributions in Aid of Construction	A-35	-	-
35	272	Accumulated Amortization of Contributions	A-36	-	-
36		Net Contributions in Aid of Construction		\$ -	\$ -
37		<b>Total Liabilities and Other Credits</b>		\$ 1,055,620	\$ 1,190,588

**SCHEDULE A-1  
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water Plant in Service (Excl. SDWBA/SRF, Grant Funds) (Sch A-1a)	708,104	6,300	-	-	\$ 714,404
2	101.1	Water Plant In Service - SDWBA/SRF (Sch A-1b)	1,228,968	-	-	-	\$ 1,228,968
3	101.2	Water Plant In Service - Grant Funds (Sch A-1c)	-	-	-	-	\$ -
4	101.3	Water Plant In Service - Other					\$ -
5	103	Water Plant Held for Future Use (Sch A-1d)					\$ -
6	104	Water Plant Purchased or Sold					\$ -
7	105	Construction Work in Progress - Water Plant					\$ -
8	105.1	Construction Work in Progress - SDWBA/SRF					\$ -
9	105.2	Construction Work in Progress - Grant Funds					\$ -
10	105.3	Construction Work in Progress - Other					\$ -
11	114	Water Plant Acquisition Adjustments					\$ -
12		<b>Total utility plant</b>	<b>\$ 1,937,072</b>	<b>\$ 6,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,943,372</b>

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

**SCHEDULE A-1a  
Account 101 - Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible Plant	1,000				\$ 1,000
3	303	Land	94,148				\$ 94,148
4		Total non-depreciable plant	\$ 95,148	\$ -	\$ -	\$ -	\$ 95,148
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures	5,082				\$ 5,082
8	307	Wells					\$ -
9	311	Pumping Equipment	42,607	1,191			\$ 43,798
10	317	Other Water Source Plant	15,785				\$ 15,785
11	320	Water Treatment Plant	44,108	4,528			\$ 48,636
12	330	Reservoirs, Tanks and Standpipes	262,597	581			\$ 263,178
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	84,832				\$ 84,832
18	340	Office Furniture and Equipment	17,221				\$ 17,221
19	341	Transportation Equipment	88,228				\$ 88,228
20		Total depreciable plant	\$ 612,956	\$ 6,300	\$ -	\$ -	\$ 619,256
21		<b>Total water plant in service</b>	<b>\$ 708,104</b>	<b>\$ 6,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 714,404</b>

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

**SCHEDULE A-1b**  
**Account 101.1 - Water Plant in Service - SDWBA/SRF**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible Plant					\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures	38,712				\$ 38,712
8	307	Wells	96,105				\$ 96,105
9	311	Pumping Equipment	1,106				\$ 1,106
10	317	Other Water Source Plant					\$ -
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		<b>Total water plant in service</b>	\$ 1,228,968	\$ -	\$ -	\$ -	\$ 1,228,968

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

**SCHEDULE A-1c**  
**Account 101.2 - Water Plant in Service - Grant Funds**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible Plant					\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures					\$ -
8	307	Wells					\$ -
9	311	Pumping Equipment					\$ -
10	317	Other Water Source Plant					\$ -
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		<b>Total water plant in service</b>	\$ -	\$ -	\$ -	\$ -	\$ -

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

**SCHEDULE A-1d**  
**Account 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 121 - Non-Utility Property and Other Assets**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	PURCHASE OPTION DEPOSITS	470,592	526,241
2			
3			
4			
5	Total	\$ 470,592	\$ 526,241

**SCHEDULE A-3**  
**Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves**

Line No.	Item (a)	Account 108	Account 108.1	Account 108.2	Account 108.3	Account 122
		Accumulated Depreciation of Water Plant (b)	Accumulated Amortization of SDWBA/SRF (c)	Accumulated Depreciation of Water Plant - Grant Funds (d)	Accumulated Depreciation of Water Plant - Other (e)	Accumulated Depreciation of Non-Water Utility Property (f)
1	Balance in reserves at beginning of year	383,016	1,061,702			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272					
4	(b) Charged to Account 403	14,926				
5	(c) Charged to Account 407		39,382			
6	(d) Charged to Account 426					
7	(e) Charged to clearing accounts.					
8	(f) Salvage recovered					
9	(g) All other credits					
10	Total Credits	\$ 14,926	\$ 39,382	\$ -	\$ -	\$ -
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired					
13	(b) Cost of removal					
14	(c) All other debits					
15	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 397,942	\$ 1,101,084	\$ -	\$ -	\$ -
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %					
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 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	40,252	1,397			\$ 41,649
2	307	Wells	94,483	1,622			\$ 96,105
3	311	Pumping Equipment	19,185	898			\$ 20,083
4	317	Other Water Source Plant	9,790	332			\$ 10,122
5	320	Water Treatment Plant	171,191	5,929			\$ 177,120
6	330	Reservoirs, Tanks and Standpipes	168,820	5,738			\$ 174,558
7	331	Water Mains	911,107	30,963			\$ 942,070
8	333	Services and Meter Installations	13,287	469			\$ 13,756
9	334	Meters	5,531	201			\$ 5,732
10	335	Hydrants	18,133	615			\$ 18,748
11	339	Other Equipment	30,391	2,892			\$ 33,283
12	340	Office Furniture and Equipment	9,377	318			\$ 9,695
13	341	Transportation Equipment	34,989	2,934			\$ 37,923
14		Total	\$ 1,526,536	\$ 54,308	\$ -	\$ -	\$ 1,580,844

**SCHEDULE A-4**  
**Account 123 - Investments in Affiliated Companies**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -



**SCHEDULE A-5**  
**Account 124 - Other Investments**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-6**  
**Account 131 - Cash**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	131.1 Cash on Hand		
2	131.2 Cash in Bank	128,151	6,320
3			
4			
5	Total	\$ 128,151	\$ 6,320

**SCHEDULE A-7**  
**Account 132 - Cash - Special Deposits**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	SDWBA/SRF	77,191	19,446
2	Facilities Fees	-	-
3			
4			
5	Total	\$ 77,191	\$ 19,446

**SCHEDULE A-8**  
**Account 141 - Accounts Receivable - Customers**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	ACCOUNTS RECEIVABLE	2,000	38,967
2			
3			
4			
5	Total	\$ 2,000	\$ 38,967

**SCHEDULE A-9**  
**Account 142 - Receivables from Affiliated Companies**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-10**  
**Account 143 - Accumulated Provision for Uncollectible Accounts**

Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	
2	Add: Charges to Account 676 - Uncollectible Accounts Expense	
3	Collections on accounts previously written off as uncollectible	
	Other credits	
	Total Credits	\$ -
4	Less: Write-offs of accounts determined to be uncollectible	
5	Other debits	
	Total Debits	\$ -
6	Balance end of year	\$ -

**SCHEDULE A-11**  
**Account 151 - Materials and Supplies**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	MATERIALS AND SUPPLIES	20,300	20,300
2			
3			
4			
5	Total	\$ 20,300	\$ 20,300

**SCHEDULE A-12**  
**Account 174 - Other Current Assets**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-13**  
**Account 180 - Deferred Charges**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-14**  
**Account 181 - Accumulated Deferred Income Tax Assets**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-15**  
**Account 201 - Common Stock**

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding <sup>1</sup> (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	COMMON		1.00	81,302	145,302	\$ 81,302		\$ -
2						\$ -		\$ -
3						\$ -		\$ -
4						\$ -		\$ -
5						\$ -		\$ -
6				Total	\$ 145,302	\$ 81,302		\$ -

<sup>1</sup> After deduction for amount of reacquired stock held by or for the respondent.

**SCHEDULE A-16**  
**Account 204 - Preferred Stock**

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding <sup>1</sup> (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1						\$ -		\$ -
2						\$ -		\$ -
3						\$ -		\$ -
4						\$ -		\$ -
5						\$ -		\$ -
6				Total	\$ -	\$ -		\$ -

<sup>1</sup> After deduction for amount of reacquired stock held by or for the respondent.

**SCHEDULE A-17**  
**Record of Stockholders at End of Year**

Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	THOMAS & SHIRLEY MOORE	81,302		
2				
3				
4				
5				
6				
7				
8				
9	Total number of shares	81,302	Total number of shares	-

<b>SCHEDULE A-18</b>		
<b>Account 206 - Subchapter S Corporation Accumulated Adjustments Account</b>		
Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	
2	Credit:	
3	Net Income	
4	Accounting Adjustments	
5	Total Credits	\$ -
6	Debit:	
7	Net Loss	
8	Accounting Adjustments	
9	Dividends	
10	Total Debits	\$ -
11	Balance end of year	\$ -

<b>SCHEDULE A-19</b>			
<b>Account 211 - Other Paid in Capital (Corporations only)</b>			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

<b>SCHEDULE A-20</b>		
<b>Account 215 - Retained Earnings (Corporations Only)</b>		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year	388,257
2	Add: Credits	
3	Net income	1,222
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$ 1,222
7		
8	Less: 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	-
15	Balance end of year	\$ 389,479

**SCHEDULE A-21**  
**Account 218 - Proprietary Capital**  
**(Sole Proprietor or Partnership)**

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	Add: Credits	
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total Credits	\$ -
7	Less: Debits	
8	Net losses	
9	218.1 Proprietary Drawings	
10	Other debits (detail):	
11		
12		
13	Total Debits	\$ -
14	Balance end of year	\$ -

**SCHEDULE A-22**  
**Account 224 - Long-Term Debt**

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	SDWBA	2/1/91	4/1/37	610,896	520,492	4.14%	5,401	27,714
2								
3								
4								
5								
6								
7								
8	Total			\$ 610,896	\$ 520,492		\$ 5,401	\$ 27,714

**SCHEDULE A-23**  
**Account 230 - Payables to Affiliated Companies**

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1						
2						
3						
4						
5						
6						
7	Total	\$ -	\$ -		\$ -	\$ -

**SCHEDULE A-24**  
**Account 231 - Accounts Payable**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	ACCOUNTS PAYABLE	-	23,054
2			
3			
4			
5	Total	\$ -	\$ 23,054

**SCHEDULE A-25**  
**Account 232 - Short-Term Notes Payable**

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1								
2								
3								
4								
5								
6								
7								
8	Total			\$ -	\$ -		\$ -	\$ -

**SCHEDULE A-26**  
**Account 233 - Customer Deposits**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-27**  
**Account 236 - Taxes Accrued**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-28**  
**Account 237 - Interest Accrued**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	237.1 Interest accrued on long-term debt		
2	237.2 Interest accrued on SDWBA loan		5,401
3	237.3 Interest accrued on other liabilities		
4			
5	Total	\$ -	\$ 5,401

**SCHEDULE A-29**  
**Account 241 - Other Current Liabilities**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	PAYROLL LIABILITIES	-	62
2	TOBA	14,180	-
3	PUC FEES	7,429	6,630
4	CREDIT CARDS	24,524	29,200
5	Total	\$ 46,133	\$ 35,892

**SCHEDULE A-30**  
**Account 252 - Advances for Construction**

Line No.	(a)	Amount (b)
1	Balance beginning of year	
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. 265, Contributions in aid of Construction	
11	Due to expiration of contracts	
12	Due to present worth discount	
13	Total transfers to Acct. 265	\$ -
14	Securities Exchanged for Contracts	
15	Subtotal - charges during year	\$ -
16	Balance end of year	\$ -



**SCHEDULE A-31**  
**Account 253 - Other Credits**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-32**  
**Account 255 - Accumulated Deferred Investment Tax - Credits**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-33**  
**Account 282 - Accumulated Deferred Income Taxes - Accelerated Tax Depreciation**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-34**  
**Account 283 - Accumulated Deferred Income Tax Liabilities**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-35**  
**Account 265 - Contributions in Aid of Construction**

Line No.	Item (a)	Total All Columns (b)	Grants, Contamination Proceeds 265-1 to 265-6		Other 265-7	
			Depreciable (c)	Non-Depreciable (d)	Depreciable (e)	Non-Depreciable (f)
1	Balance beginning of year	\$ -				
2	Add:					
3	Contributions received during year	\$ -				
4	Other credits	\$ -				
5	Total credits	\$ -	\$ -	\$ -	\$ -	\$ -
6	Deduct:					
8	Non-depreciable property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Balance end of year	\$ -	\$ -	\$ -	\$ -	\$ -

**SCHEDULE A-36**  
**Account 272 - Accum. Amort. of Contributions - Debit**  
**(Note: Show beginning debit balance as positive)**

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	Add: Charges from the following:	
3	Acct. 108 Accum. Depre. Water Plant	
4	Acct. 108.2 Accum. Depre. Water Plant - Grant Funds	
5	Acct. 108.3 Accum. Depre. Water Plant - Other	
6	Other debits	
7	Total debits	\$ -
8	Deduct:	
10	Other credits	
12	Balance end of year	\$ -

**SCHEDULE B  
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
1		<b>UTILITY OPERATING INCOME</b>		
2	400	Operating Revenues	B-1	519,146
3				
4		<b>OPERATING REVENUE DEDUCTIONS</b>		
5	401	Operating Expenses	B-2	415,408
6	403	Depreciation Expense	A-3	14,926
7	407	SDWBA Loan Amortization Expense	A-3	39,382
8	408	Taxes Other Than Income Taxes	B-3	22,811
9	409	State Corporate Income Tax Expense	B-3	2,790
10	410	Federal Corporate Income Tax Expense	B-3	-
11		Total operating revenue deductions		\$ 495,317
12		Total utility operating income		\$ 23,829
13				
14		<b>OTHER INCOME AND DEDUCTIONS</b>		
15	421	Non-Utility Income	B-5	54,726
16	426	Miscellaneous Non-Utility Expense	B-5	33,838
17	427	Interest Expense (excluding SDWBA)	B-6	10,380
18	427	Interest Expense (SDWBA)	B-6	33,115
19		Total other income and deductions		\$ (22,607)
20		Net income		\$ 1,222

**SCHEDULE B-1**  
**Account 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)
1		<b>WATER SERVICE REVENUES</b>			
2	460	Unmetered water revenue			
3		460.1 Residential, Single-family, Multiple Dwelling Units	1,633	3,989	\$ (2,356)
4		460.2 Commercial and Miscellaneous			\$ -
5		460.3 Large Water Users			\$ -
6		460.4 Safe Drinking Water Bond Surcharge			\$ -
7		460.5 Other Unmetered Revenue			\$ -
8		Subtotal	\$ 1,633	\$ 3,989	\$ (2,356)
9					
10	462	Fire protection and hydrant revenue			
11		462.1 Public Fire Protection			\$ -
12		462.2 Private Fire Protection	707	707	\$ -
13		Subtotal	\$ 707	\$ 707	\$ -
14					
15	465	Irrigation revenue			\$ -
16					
17	470	Metered water revenue			
18		470.1 Residential, Single-family, Multiple Dwelling Units	469,815	471,068	\$ (1,253)
19		470.2 Commercial and Multi-residential Master Metered			\$ -
20		470.3 Large Water Users			\$ -
21		470.4 Safe Drinking Water Bond Surcharge	46,991	51,226	\$ (4,235)
22		470.5 Other Metered Revenues			\$ -
23		Subtotal	\$ 516,806	\$ 522,294	\$ (5,488)
24		Total water service revenues	\$ 519,146	\$ 526,990	\$ (7,844)
25					
26	480	Other water revenue			\$ -
27		Total Operating Revenues	\$ 519,146	\$ 526,990	\$ (7,844)

**SCHEDULE B-2**  
**Account 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)
1		<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
2		<b>VOLUME RELATED EXPENSES</b>			
3	610	Purchased Water			\$ -
4	615	Power	28,226	29,862	\$ (1,636)
5	618	Other Volume Related Expenses			\$ -
6		Total volume related expenses	\$ 28,226	\$ 29,862	\$ (1,636)
7					
8		<b>NON-VOLUME RELATED EXPENSES</b>			
9	630	Employee Labor	61,100	61,100	\$ -
10	640	Materials	5,881	5,737	\$ 144
11	650	Contract Work	6,730	14,109	\$ (7,379)
12	660	Transportation Expense	22,704	8,746	\$ 13,958
13	664	Other Plant Maintenance Expenses	27,075	12,139	\$ 14,936
14		Total non-volume related expenses	\$ 123,490	\$ 101,831	\$ 21,659
15		Total plant operation and maintenance exp.	\$ 151,716	\$ 131,693	\$ 20,023
16					
17		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
18	670	Office Salaries	22,100	8,619	\$ 13,481
19	671	Management Salaries	125,020	125,020	\$ -
20	674	Employee Pensions and Benefits	8,549	1,833	\$ 6,716
21	676	Uncollectible Accounts Expense	-	-	\$ -
22	678	Office Services and Rentals	5,804	4,403	\$ 1,401
23	681	Office Supplies and Expenses	14,519	13,728	\$ 791
24	682	Professional Services	19,204	25,478	\$ (6,274)
25	684	Insurance	56,001	52,005	\$ 3,996
26	688	Regulatory Compliance Expense	10,058	13,483	\$ (3,425)
27	689	General Expenses	2,437	3,940	\$ (1,503)
28		Total administrative and general expenses	\$ 263,692	\$ 248,509	\$ 15,183
29	800	Expenses Capitalized - Credit (Optional)			\$ -
30	900	Clearing Accounts (Optional)			\$ -
31		Net administrative and general expense	\$ 263,692	\$ 248,509	\$ 15,183
32		Total Operating Expenses	\$ 415,408	\$ 380,202	\$ 35,206

**SCHEDULE B-3**  
**Accounts 408, 409, 410 - Taxes Charged During the Year**

Line No.	Type of Tax (a)	Distribution of Taxes Charged		Total Taxes Charged During Year (d)
		Water (b)	Nonutility (c)	
1	408 Taxes other than income taxes:			
2	408.1 Property taxes	4,803	307	\$ 5,110
3	408.2 Payroll taxes	16,639	1,062	\$ 17,701
4	408.3 Other taxes and licenses			\$ -
5	Total taxes other than income taxes	\$ 21,442	\$ 1,369	\$ 22,811
6				
7	409 State corporate income tax	2,623	167	\$ 2,790
8	410 Federal corporate income tax			\$ -
9	Total income taxes	\$ 2,623	\$ 167	\$ 2,790
10				
11	Total	\$ 24,065	\$ 1,536	\$ 25,601

**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 27	
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 421 and 426 - Income and Expense from Non-Utility Operations**

Line No.	Description (a)	Revenue Acct. 421 (b)	Expense Acct. 426 (c)
1	TIMBER REVENUE & ASSOCIATED CREDITS/EXPENSES	15,980	109
2	INTEREST INCOME	227	-
3	SEWER ACTIVITY REPORTED SEPERATELY	38,519	31,875
4	PENALTIES		1,854
5	Total	\$ 54,726	\$ 33,838

**SCHEDULE B-6**  
**Account 427 - Interest Expense**

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	33,115
2	Interest on other (give details below):	
3	CREDIT CARD INTEREST	10,380
4		
5		
6		
7		
8		
9		
10	Total	\$ 43,495

**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		61,100		\$ 61,100
2	670	Office salaries		22,100		\$ 22,100
3	671	Management salaries		125,020		\$ 125,020
4						\$ -
5						\$ -
6		Total	-	\$ 208,220	\$ -	\$ 208,220





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

STREAMS				FLOW IN .....(unit) <sup>2</sup>				Annual Quantities Diverted .....(Unit) <sup>2</sup>	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		
2	Reservoir	Jamison		100	200	200	40	21,501	
3	Reservoir	Corvin		150	300	300	25	38,223	
4									
5									

WELLS							Annual Quantities Pumped .....(Unit) <sup>2</sup>	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>		
6	#2		2	6x300	75	30 gpm		
7	#4		4	10x300	0-100	250	18,875	meter
8								
9								
10								

TUNNELS AND SPRINGS				FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11	well #5		5	30	6	2400 gpm	calculated
12							
13							
14							
15							

**Purchased Water for Resale**

16	Purchased from						
17	Annual quantities purchased				(Unit chosen) <sup>2</sup>		
18							
19							

\* State ditch, pipe line, 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 expressing water stored and used in large amounts is the acre foot, which equals 42,560 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		1,700,000	
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks		25,000	
10	Wood		67,000	
11	Metal		691,000	
12	Concrete			
13	Total	-	2,483,000	

### SCHEDULE D-3

### Description of Transmission and Distribution Facilities

A. LENGTH OF DITCHES, FLUMES AND LINED 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	Total	-	-	-	-	-	-	-	-

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Continued  
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	Lined conduit								-
9									
10	Total	-	-	-	-	-	-	-	-

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			6,000			400			
17	Screw or welded casing									
18	Cement - asbestos						6,850		27,400	
19	Welded steel						1,100			7,200
20	Wood						17,000			
21	Other PUC			1,000	4,000				6,000	9,800
22	Total	-	-	7,000	4,000	-	25,350	-	33,400	17,000

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

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								4" to 12"	12" to 14"	
23	Cast Iron									-
24	Cast Iron (cement lined)									-
25	Concrete									-
26	Copper									-
27	Riveted steel									-
28	Standard screw									6,400
29	Screw or welded casing									-
30	Cement - asbestos	4,600	6,200							45,050
31	Welded steel									8,300
32	Wood									17,000
33	Other									20,800
34	Total	4,600	6,200	-	-	-	-	-	-	97,550

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	543	544	5	5
3/4 - in	12	14		
1 - in	34	34		
- in	4	4		
- in	3	3		
- in				
- in				
- in				
Other	5	5		
Total	601	604	5	5

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Services
5/8 x 3/4 - in	544	
3/4 - in	14	
1 - in	34	
- in	4	
- in	3	
- in		
- in		
- in		
Other	5	
Total	604	-

SCHEDULE D-6 Meter Testing Data	
Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . . . .	3
2. Used, before repair . . . . .	0
3. Used, after repair . . . . .	0
4. Found fast, requiring billing adjustment . . . . .	0
Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	272
2. More than 10, but less than 15 years . . . . .	55
3. More than 15 years . . . . .	269

SCHEDULE D-7 Water delivered to Metered Customers by Months and Years in <u>100 CUBIC FEET</u> (Unit Chosen) <sup>1</sup>									
	During Current Year							Subtotal	
	January	February	March	April	May	June	July		
Single-family residential	5,758	3,875	4,478	5,214	6,251	6,336	7,955	39,867	
Commercial and Multi-residential								-	
Large water users								-	
Public authorities								-	
Irrigation								-	
Other								-	
Total	5,758	3,875	4,478	5,214	6,251	6,336	7,955	39,867	
	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Single-family residential	7,711	8,143	5,152	5,741	5,445	32,192	72,059	65,236	
Commercial and Multi-residential						-	-	-	
Large water users						-	-	-	
Public authorities						-	-	-	
Irrigation						-	-	-	
Other						-	-	-	
Total	7,711	8,143	5,152	5,741	5,445	32,192	72,059	65,236	

<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: 6

Total population served: 1700



**SCHEDULE E-1**  
**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 STREET, 11 FL. SAN FRANCISCO, CA 94104  
Phone Number: 213-972-5665 NABEEL BADAI, NABELL.BADWI@UNIONBANK.COM  
Account Number: TRUST 6712020-100; COLLECTION 0051544260; REPAYMENT 0083114074  
Date Hired: 9/04

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

\$ 46,991

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch	543	\$ 6.50
3/4 inch	15	\$ 9.75
1 inch	34	\$ 11.25
1 1/2 inch	4	\$ 2.50
2 inch	3	\$ 52.00
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers	5	\$ 6.50
<b>Total</b>	<b>604</b>	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 77,191
Add: Surcharge collections	<u>46,991</u>
Interest earned	<u>227</u>
Other deposits	<u>14,386</u>
Less: Loan payments	<u>(118,118)</u>
Bank charges	<u>(1,231)</u>
Other withdrawals	
Balance at end of year	<u>\$ 19,446</u>

4. Reason for other deposits/withdrawals

Other deposits were made in order to made extra loan payments.  
The other withdrawal is for the Union Bank fiscal agen.  
\_\_\_\_\_  
\_\_\_\_\_

5. Total Accumulated Reserve \$ \_\_\_\_\_

## SCHEDULE E-2 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 \_\_\_\_\_  
Officer, Partner, or Owner (Please Print)

of \_\_\_\_\_  
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, 2019, through December 31, 2019.

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

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Telephone Number

\_\_\_\_\_  
Date

## INDEX

	<u>PAGE</u>
Advances for construction	24
Assets	10
Balance Sheet	10-11
Common Stock	20
Contributions in aid of construction	26
Depreciation and amortization reserves	15
Declaration	39
Deferred taxes	19
Dividends appropriations	20
Employees and their compensation	31
Engineering and management fees	32
Excess Capacity and Non-Tariffed Services	9
Facilities Fees Data	38
Income Statement	27
Liabilities	11
Loans to officers, directors, or shareholders	32
Long-term debt	22
Management compensation	31
Meters and services	35
Non-utility property	14
Officers	5
Operating expenses	29
Operating revenues	28
Organization and control	5
Other current assets	19
Other income	31
Other paid in capital	21
Payables to affiliated companies	22
Population served	30
Proprietary capital	22
Purchased water for resale	33
Receivables from affiliated companies	18
Retained earnings	21
Safe Drinking Water Bond Act/State Revolving Fund Data	37
Service connections	35
Sources of supply and water developed	33
Status with Board of Health	36
Stockholders	20
Storage facilities	33
Taxes	30
Transmission and distribution facilities	34
Utility plant	12-13
Water delivered to metered customers	35
Water plant in service	12-13
Water plant held for future use	14