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CLASS B and C  
WATER UTILITIES

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

2001  
ANNUAL REPORT  
OF

**BASS LAKE WATER COMPANY**

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

**P.O. BOX 109 BASS LAKE, CA.**  
(OFFICIAL MAILING ADDRESS)

**93604**  
ZIP

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 2001

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2002  
(FILE TWO COPIES IF THREE RECEIVED)

# INSTRUCTIONS

## FOR PREPARATION OF

### SELECTED FINANCIAL DATA SHEET

#### FOR CLASS A, B, C AND D, WATER UTILITIES

To prepare the attached data sheets, refer to the Balance Sheet, Income Statement and supporting detail schedules in the annual report for the required data.

Please follow the instruction below:

1. Common plant allocated to water should be indicated with water plant figures in Net Plant Investment.
2. The capitalization section for those reporting on both California Only and Total System Forms should be identical and completed with Total Company Data. Be sure that Advances for Construction include California water data only.
3. Complete the operation section with California water revenues and expenses, but if necessary, remove interdepartmental revenues and expenses.
4. All other utility and nonutility revenues and expenses are netted on Line No. 38.

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES  
20 01

NAME OF UTILITY Bass Lake Water Company PHONE 559) 642-2494

PERSON RESPONSIBLE FOR THIS REPORT Janis Buchholz  
(Prepared from Information in the 2001 Annual Report)

	<u>1/1/ 01</u>	<u>12/31/ 01</u>	<u>Average</u>
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	<u>646</u>	<u>646</u>	<u>646</u>
2 Land and Land Rights			
3 Depreciable Plant	<u>1697054</u>	<u>1735303</u>	<u>1716179</u>
4 Gross Plant in Service	<u>1697700</u>	<u>1735949</u>	<u>1716825</u>
5 Less: Accumulated Depreciation	<u>(705798)</u>	<u>(748282)</u>	<u>(727040)</u>
6 Net Water Plant in Service	<u>991902</u>	<u>987667</u>	<u>989785</u>
7 Water Plant Held for Future Use			
8 Construction Work in Progress	<u>10034</u>	<u>89709</u>	<u>49872</u>
9 Materials and Supplies	<u>1000</u>	<u>1000</u>	<u>1000</u>
10 Less: Advances for Construction	<u>( 392514)</u>	<u>( 377258)</u>	<u>( 384886)</u>
11 Less: Contribution in Aid of Construction	<u>( )</u>	<u>( )</u>	<u>( )</u>
12 Less: Accumulated Deferred Income and Investment Tax Credits	<u>( )</u>	<u>( )</u>	<u>( )</u>
13 Net Plant Investment	<u>610422</u>	<u>701118</u>	<u>655771</u>
 <b>CAPITALIZATION</b>			
14 Common Stock	<u>49100</u>	<u>49100</u>	<u>49100</u>
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	<u>68274</u>	<u>1030900</u>	<u>549587</u>
17 Retained Earnings	<u>(701915)</u>	<u>(675464)</u>	<u>(688690)</u>
18 Common Stock and Equity (Lines 14 through 17)	<u>(584541)</u>	<u>404536</u>	<u>(90003)</u>
19 Preferred Stock			
20 Long-Term Debt	<u>330024</u>	<u>308720</u>	<u>319372</u>
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	<u>(254517)</u>	<u>713256</u>	<u>229369</u>

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

20\_01

NAME OF UTILITY Bass Lake Water Company PHONE (559) 642-2494

**INCOME STATEMENT**

Annual  
Amount

23	Unmetered Water Revenue	<u>275995</u>
24	Fire Protection Revenue	<u>          </u>
25	Irrigation Revenue	<u>2088</u>
26	Metered Water Revenue	<u>29887</u>
27	Total Operating Revenue	<u>308270</u>
28	<u>Operating Expenses</u>	<u>210862</u>
29	Depreciation Expense (Composite Rate <u>2.45%</u> )	<u>30504</u>
30	Amortization and Property Losses	<u>15830</u>
31	Property Taxes	<u>5871</u>
32	Taxes Other Than Income Taxes	<u>8610</u>
33	Total Operating Revenue Deduction Before Taxes	<u>271677</u>
34	California Corp. Franchise Tax	<u>800</u>
35	Federal Corporate Income Tax	<u>          </u>
36	Total Operating Revenue Deduction After Taxes	<u>272477</u>
37	Net Operating Income (Loss) - California Water Operations	<u>35793</u>
38	Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	<u>11731</u>
39	Income Available for Fixed Charges	<u>47524</u>
40	Interest Expense	<u>21073</u>
41	Net Income (Loss) Before Dividends	<u>26451</u>
42	Preferred Stock Dividends	<u>          </u>
43	Net Income (Loss) Available for Common Stock	<u>26451</u>

**OTHER DATA**

44	Refunds of Advances for Construction	<u>15256</u>
45	Total Payroll Charged to Operating Expenses	<u>104795</u>
46	Purchased Water	<u>          </u>
47	Power	<u>19488</u>

<u>Active Service Connections</u>		(Exc. Fire Protect.)		Annual Average
	Jan. 1	Dec. 31		
48	Metered Service Connections	<u>35</u>	<u>43</u>	<u>39</u>
49	Flat Rate Service Connections	<u>853</u>	<u>868</u>	<u>861</u>
50	Total Active Service Connections	<u>888</u>	<u>911</u>	<u>900</u>

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

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) loan outstanding during the 12 month reporting period. (Use one sheet for each loan.)

1. Current Fiscal Agent:

Name: Yosemite Bank  
 Address: P.O. Box 2060 Oakhurst, CA. 93644  
 Phone Number: (559) 683-6442  
 Date Hired: 5/28/96

2. Former Fiscal Agent:

Name: First Interstate Bank  
 Address: 5808 E. Telephone Road Ventura, CA. 93003  
 Phone Number: (805) 654-5911  
 Date Hired: 4/30/95

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

\$ 33630.76

4. Summary of the trust bank account activities showing:

Balance at beginning of year	\$ 142115.40
Deposits during the year	<u>44550.83</u>
Withdrawals made for loan payments	<u>(40723.38)</u>
Other withdrawals from this account	
Balance at end of year	<u>145942.85</u>

5. Account information:

Bank Name: Yosemite Bank  
 Account Number: 6606558  
 Date Opened: 5/28/96

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

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

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits* or (Credits) (e)	Balance End of Year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
5		<b>DEPRECIABLE PLANT</b>					
6	304	Structures					
7	307	Wells					
8	317	Other water source plant					
9	311	Pumping equipment					
10	320	Water treatment plant	44010				44010
11	330	Reservoirs, tanks and sandpipes					
12	331	Water mains	496000				496000
13	333	Services and meter installations					
14	334	Meters					
15	335	Hydrants	14027				14027
16	339	Other equipment					
17	340	Office furniture and equipment					
18	341	Transportation equipment					
19		Total depreciable plant	554037				554037
20		Total water plant in service	554037				554037

## GENERAL INFORMATION

1 Name under which utility is doing business: Bass Lake Water Company

2 Official mailing address: P.O. Box 109  
Bass Lake, CA. ZIP 93604

3 Name and title of person to whom correspondence should be addressed:  
Stephen R. Welch, President Telephone: (559) 642-2494

4 Address where accounting records are maintained:  
54449 Road 432, Bass Lake, CA. 93604

5 Service Area: (Refer to district reports if applicable.) Sec. 9, 15, 16, Township 7 South  
Range 22 East, Mt. Diablo Base and Meridian--Madera County

6 Service Manager (if located in or near Service Area): (Refer to district reports if applicable.)  
Name: Thomas Huffman  
Address: P.O. Box 109 Telephone: (559) 642-2494  
Bass Lake, CA. 93604

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>Bass Lake Water Company</u> |
|                                     | Organized under laws of (state) <u>California 3/02/59</u>   |

Principal Officers:

(Name)	<u>Stephen R. Welch</u>	(Title)	<u>President</u>
(Name)	<u>James H. Franzen</u>	(Title)	<u>Sec'y/Treas.</u>
(Name)	_____	(Title)	_____
(Name)	_____	(Title)	_____

8 Names of associated companies: The Pines Resorts of California, a California Corporation, owns 100% of the stock of Bass Lake Water Company

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:

<u>N/A</u>	Date: _____
_____	Date: _____
_____	Date: _____
_____	Date: _____

10 Use the space below for supplementary information or explanations concerning this report:

N/A





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

Line No.	Acct. No.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>CORPORATE CAPITAL AND SURPLUS</b>			
2	201	Common stock	9	49100	49100
3	204	Preferred stock	9		
4	211	Other paid-in capital	9	1030900	68274
5	215	Retained earnings	10	(675464)	(701915)
6		Total corporate capital and retained earnings		404536	(584541)
7		<b>PROPRIETARY CAPITAL</b>			
8	218	Proprietary capital	10		
9	218.1	Proprietary drawings			
10		Total proprietary capital			
11		<b>LONG TERM DEBT</b>			
12	224	Long term debt	11	308720	330024
13	225	Advances from associated companies	12	77378	852827
14		<b>CURRENT AND ACCRUED LIABILITIES</b>			
15	231	Accounts payable		7291	7177
16	232	Short term notes payable			
17	233	Customer deposits			
18	235	Payables to associated companies	12	9734	101762
19	236	Accrued taxes			
20	237	Accrued interest		49326	52622
21	241	Other current liabilities	13		
22		Total current and accrued liabilities		66351	161561
23		<b>DEFERRED CREDITS</b>			
24	252	Advances for construction	13	377258	392514
25	253	Other credits	8	152853	149809
26	255	Accumulated deferred investment tax credits	13		
27	282	Accumulated deferred income taxes - ACRS depreciation	13		
28	283	Accumulated deferred income taxes - other	13		
29		Total deferred credits		530111	542323
30		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
31	271	Contributions in aid of construction	14		
32	272	Accumulated amortization of contributions			
33		Net contributions in aid of construction			
34		Total liabilities and other credits		1387096	1302194

**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	1697700	44099	3850	(2000)*	1735949
2	103	Water plant held for future use					
3	104	Water plant purchased or sold					
4	105	Construction work in progress - water plant			xxxxxxxxxxxx		
5	114	Water plant acquisition adjustments			xxxxxxxxxxxx		
6		Total utility plant	1697700	44099	3850	(2000)	1735949

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

\*Correct basis on Other Equipment (Bobcat)

**SCHEDULE A-1a  
Account No. 101 - Water Plant in Service**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plt Additions During year (c)	Plt Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible plant	646				646
3	303	Land					
4		Total non-depreciable plant	646				646
5		<b>DEPRECIABLE PLANT</b>					
6	304	Structures	575	17485			18060
7	307	Wells	3058			116288	119346
8	317	Other water source plant	27693			(12626)	15067
9	311	Pumping equipment	48502	14426		735	63663
10	320	Water treatment plant	117096			2455	119551
11	330	Reservoirs, tanks and sandpipes	405140			14112	419252
12	331	Water mains	911963			(127379)	784584
13	333	Services and meter installations	79766			7202	86968
14	334	Meters	6449			380	6829
15	335	Hydrants	33213				33213
16	339	Other equipment	45383	154		(3167)	42370
17	340	Office furniture and equipment					
18	341	Transportation equipment	18216	12034	3850		26400
19		Total depreciable plant	1697054				1735303
20		Total water plant in service	1697700	44099	3850	(2000)*	1735949

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

Debits/Credits represent reclassification of assets into proper categories

Plant accounts include SDWBA Improvements as follows:

	Loan 1	Loan 2	Total
Water treatment plant	-0-	44010	44010
Water mains	300973	195027	496000
Hydrants	8027	6000	14027
	<u>309000</u>	<u>245037</u>	<u>554037</u>

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

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property will be placed in Service (c)	Balance End of Year (d)
1	none			
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	none	
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	

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

Line No.	Item (a)	Account 106 Water Plant (b)	Account 106.1 SDWBA Loans (c)	Account 122 Non-utility Property (d)
1	Balance in reserves at beginning of year	412796	293002	
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	30504		
4	(b) Charged to Account No 272			
5	(c) Charged to clearing accounts		15830	
6	(d) Salvage recovered			
7	(e) All other credits (Footnote 2)			
8	Total Credits	30504	15830	
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired	3850		
11	(b) Cost of removal			
12	(c) All other debits (Footnote 3)			
13	Total debits	3850		
14	Balance in reserve at end of year	439450	308832	
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE 2.45 %			
16				
17	(2) EXPLANATION OF ALL OTHER CREDITS:			
18				
19				
20				
21				
22				
23	(3) EXPLANATION OF ALL OTHER DEBITS:			
24				
25				
26				
27				
28				
29	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION			
30	(a) Straight line	<input type="checkbox"/>		
31	(b) Liberalized	<input type="checkbox"/>		
32	(1) Sum of the years digits	<input type="checkbox"/>		
33	(2) Double declining balance	<input type="checkbox"/>		
34	(3) Other	<input type="checkbox"/>		
35	(c) Both straight line and liberalized	<input checked="" type="checkbox"/>		

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

Line No.	Acct No.	Depreciable Plant (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserve During Year Excl. Cost of Removal (d)	Salvage and Cost of Removal Net (Dr.) or (Cr.) (e)	Balance End of Year (f)
1	304	Structures	575				575
2	307	Wells	1806	2984			4790
3	317	Other water source plant	16693	407			17100
4	311	Pumping equipment	10107	1910			12017
5	320	Water treatment plant	57704	1662			59366
6	330	Reservoirs, tanks and sandpipes	97300	10901			108201
7	331	Water mains	166470	4040			170510
8	333	Services and meter installations	25711	2348			28059
9	334	Meters	2250	123			2373
10	335	Hydrants	2952	307			3259
11	339	Other equipment	13012	1440			14452
12	340	Office furniture and equipment					
13	341	Transportation equipment	18216	4382	3850		18748
14		Total	412796	30504	3850		439450

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

Line No.	Item (a)	Amount (b)
1	Chlorine Tank Deposit	450
2		
3		
4		
5		
6		
7		
8		
9		
10		

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

- 1 Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium on Debt, particulars of discount and expense or premium applicable to each class and series of long-term debt.
- 2 Show premium amounts in red or by enclosure in parentheses.
- 3 In column (b) show the principal amount of bonds or other long-term debt originally issued.
- 4 In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
- 5 Furnish particulars regarding the treatment of unauthorized debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year.
- 6 Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.
- also, date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Designation of long-term debt (a)	Principal amount of securities to which discount and expense, or premium minus expense, relates (b)	Total discount and expense or net premium (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
				From -- (d)	To -- (e)				
1	none								
2									
3									
4									
5									
6									
7									
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10									
11									
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27									
28									

**SCHEDULE A-6**  
**Account Nos. 201 and 204 - Capital Stock**

Line No.	Class of Stock (a)	Date of Issue (b)	Number of Shares Authorized by Articles of Incorporation (c)	Par or Stated Value (d)	Number of Shares Outstanding (e)	Amount Outstanding End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common	10/15/59	4910	10	4910	49,100		
2								
3								
4								
5								
6							Total	0

**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	The Pines Resort of California			
2	a California Corporation	4910		
3				
4				
5				
6				
7	Total number of shares	4910	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		1,030,000
2		
3		
4	Total	1,030,000

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	(701915)
2	<b>CREDITS</b>	
3	Net income	26451
4	Prior period adjustments	
5	Other credits (detail)	
6	Total credits	26451
7		
8	<b>DEBITS</b>	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total debits	
15	Balance end of year	(675464)

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	none
2	<b>CREDITS</b>	
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total credits	
7	<b>DEBITS</b>	
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 (i)	Interest Paid During Year (j)
1	SDWBA Loan #1	3/31/80 to								
2		1/26/81		2015	309000	157546				9890
3	SDWBA Loan #2	9/10/84 to								
4		4/22/85		2020	245037	151174				10599
5										
6										

**SCHEDULE A-12**  
**Account No. 225 - Advances from Associated Companies**

Line No.	Nature of Obligation (a)	Amount of Obligation (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1	Loan from The Pines Resort	77378	7.25	0	0
2					
3					
4	Totals	77378			

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

Line No.	Nature of Obligation (a)	Balance End of Year (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1	Accounts Payable The Pines Resort	9734	0	0	0
2					
3					
4	Totals	9734			

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

Line No.	Description (a)	Balance End of Year (b)
1	none	
2		
3		
4		
5	als	

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	xxxxxxxxxxxxxxxx	392514
2	Additions during year	xxxxxxxxxxxxxxxx	
3	Subtotal - Beginning balance plus additons during year	xxxxxxxxxxxxxxxx	
4	Charges during year:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
5	Refunds	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
6	Percentage of revenue basis		xxxxxxxxxxxxxxxx
7	Proportionate cost basis	15256	xxxxxxxxxxxxxxxx
8	Present worth basis		xxxxxxxxxxxxxxxx
9	Total refunds		xxxxxxxxxxxxxxxx
10	Transfers to Acct. 271, Contributions in aid of Construction	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
11	Due to expiration of contracts		xxxxxxxxxxxxxxxx
12	Due to present worth discount		xxxxxxxxxxxxxxxx
13	Total transfers to Acct. 271		xxxxxxxxxxxxxxxx
14	Securities Exchanged for Contracts (Enter detail below)		xxxxxxxxxxxxxxxx
15	Subtotal - charges during year		15256
16	Balance end of year	xxxxxxxxxxxxxxxx	377258

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

Line No.	Item (a)	Account 255 Investment Tax Credit (b)	Account 282 Income Tax - ACRS Depreciation (c)	Account 283 - Other (d)
1	none			
2				
3				
4				
5	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 <sup>2</sup>	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 <sup>3</sup>
			Depreciable (c)	Non-Depreciable (d)		
1	Balance beginning of year	none				
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 Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
1		<b>WATER SERVICE REVENUES</b>			
2	460	Unmetered water revenue			
3		460.1 Single - family residential	234330	232560	1770
4		460.2 Commercial and multi-residential	11716	11758	(42)
5		460.3 Large water users			
6		460.5 Safe Drinking Water Bond Surcharge	29949	29733	216
7		460.9 Other unmetered revenue			
8		Sub-total	275995	274051	1944
9	462	Fire protection revenue			
10		462.1 Public fire protection			
11		462.2 Private fire protection			
12		Sub-total			
13	465	Irrigation revenue	2088	1282	806
14	470	Metered water revenue			
15		470.1 Single-family residential			
16		470.2 Commercial and multi-residential	6644	8888	(2244)
17		470.3 Large water users	19561	22618	(3057)
18		470.5 Safe Drinking Water Bond Surcharge	3682	3886	(204)
19		470.9 Other metered revenue			
20		Sub-total	29887	35392	(5505)
21		Total water service revenues	307970	310725	(2755)
22	480	Other water revenue	300	650	(350)
23		Total operating revenues	308270	311375	(3105)

**SCHEDULE B-2**  
**Account No. 401 - Operating Expenses**

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
1		<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
2		<b>VOLUME RELATED EXPENSES</b>			
3	610	Purchased water			
4	615	Power	19488	12029	7459
5	616	Other volume related expenses	15593	10206	5387
6		Total volume related expenses	35081	22235	12846
7		<b>NON-VOLUME RELATED EXPENSES</b>			
8	630	Employee labor	85687	88190	(2503)
9	640	Materials	18173	13473	4700
10	650	Contract work	12966	15070	(2104)
11	660	Transportation expenses	8647	7388	1259
12	664	Other plant maintenance expenses			
13		Total non-volume related expenses	125473	124121	1352
14		Total plant operation and maintenance exp.	160554	146356	14198
15		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
16	670	Office salaries	13200	13200	0
17	671	Management salaries	5908	5623	285
18	674	Employee pensions and benefits	9322	10021	(699)
19	676	Uncollectible accounts expense	150	162	(12)
20	678	Office services and rentals	5595	5947	(352)
21	681	Office supplies and expenses	1609	3153	(1544)
22	682	Professional services	705	337	368
23	684	Insurance	8941	12234	(3293)
24	688	Regulatory commission expense			
25	689	General expenses	4878	6355	(1477)
26		Total administrative and general expenses	50308	57032	(6724)
27	800	Expenses capitalized			
28		Net administrative and general expense	50308	57032	(6724)
29		Total operating expenses	210862	203388	7474

**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	5871		
2	State corporate franchise tax	800		
3	State unemployment insurance tax	769		
4	Other state and local taxes			
5	Federal unemployment insurance tax	308		
6	Federal insurance contributions act	7533		
7	Other federal taxes			
8	Federal income taxes			
9				
10				
11	Totals	15281		

**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	26451
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	26451
11	Computation of tax:	
12		
13		
14		
15		
16		
17		



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

Line No.	Description (a)	Revenues Acct. 421 (b)	Expenses Acct. 426 (c)
1	Interest earned on account at Yosemite Bank	10931	
2	Gain on Sale of Asset	800	
3			
4			
5	Total	11731	

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

Line No.	Description (a)	Amount (b)
1	SDWBA Loan #1	9890
2	SDWBA Loan #2	10599
3	Clark Credit Corp.	584
4		
5		
6		
7		
8		
9		
10	Total	21073

**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	85687		85687
2	670	Office salaries	1	13200		13200
3	671	Management salaries	1	5908		5908
4						
5						
6		Total	5	104795		104795

**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	none							
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) <u>Yes</u>	
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	<u>The Pines Resorts of California</u>	
6	3. Date of original contract or agreement. <u>1976</u>	
7	4. Date of each supplement or agreement. <u>none</u>	
8	5. Amount of compensation paid during the year for supervision or management . . . . \$ <u>5908</u>	
9	6. To whom paid <u>Stephen R. Welch</u>	
10	7. Nature of payment (salary, traveling expenses, etc.). <u>Salary</u>	
11	8. Amounts paid for each class of service. <u>All administrative &amp; general expenses</u>	
12		
13	9. Basis for determination of such amounts <u>The accounting records &amp; controls</u>	
14		
15	10. Distribution of payments: <span style="float: right;">Amount</span>	
16	(a) Charged to operating expenses	\$ <u>22446</u>
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	<u>681 Office Supplies &amp; Expense</u>	\$ <u>987</u>
23	<u>660 Transportation Expense</u>	\$ <u>3596</u>
24	<u>640 Materials</u>	\$ <u>463</u>
25	Total	\$ <u>22446</u>
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.		
678 Office Services & Rentals      \$4200 670 Office Salaries                      \$13200		

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

STREAMS				FLOW IN ... C.F.S. .... (Unit) 2				Annual Quantities Diverted gal. (Unit) 2	Remarks
Line No.	Diverted Into	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	pipeline	North	.3 miles	.92	1.1	none		104,175,600	
2		Fork of	north of						
3		Willow	Road 274						
4		Creek							
5									
WELLS							Pumping Capacity (Unit) 2	Annual Quantities Pumped gal. (Unit) 2	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	Depth to Water				
6	School Road	Rd 274/331	1	6.5x389	275	135	gpm	741550	
7	Well #1	Rd 432/222		6.5x521	72	23	gpm	5400199	
8	Well #4	Rd 432/222		6.5x700	57	50	gpm	4517617	
9	Pipes #1	Rd 432/434		6.5x200	40	60	gpm	6633490	
10	Well #3	Rd 432/222		6.5x988	120	30	gpm	not used	
TUNNELS AND SPRINGS				FLOW IN (Unit) 2			Annual Quantities Pumped (Unit) 2	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum				
11	none								
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from	none							
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			
3	Earth			
4	Wood	2	5600	Sedimentation Tanks
5	B. Distribution reservoirs			
6	Concrete block	1	478750	Reservoir
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	6	980000	
12	Concrete			
13	Totals		1464350	

**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 none								
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 none								
7	Flume								
8	Lined 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	Accurate figures not available to SDWBA Improvements;								
12	Cast iron (cement lined)	approximately 12 miles of 1" to 8" steel & plastic								
13	Concrete									
14	Sched 40 PVC		600	555		200	560			
15	C900PVC						200		700	440
16	Ridgeline 1985								1565	2200
17	PVC1985 SDWBA			504			9170		1196	3695
18	PVC-160 PSI 1980 SDWBA						4353			10117
19										
20										
21										
22	Totals		600	1059		200	14283		3461	16452

**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	N/A							
24	Cast iron (cement lined)								
25	Concrete								
26	Copper								
27	Riveted steel								
28	Standard screw								
29	Screw or welded casing								
30	Cement - asbestos								
31	Welded steel								
32	Wood								
33	Other (specify)								
34	Totals								

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

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior	Current	Prior	Current
	Year	Year	Year	Year
Single family residential			795	812
Commercial and Multi-residential	14	20	58	56
Large water users	12	8		
Public authorities	5	5		
Irrigation	2	9		
Other (specify) school	2	1		
Subtotal	35	43	853	868
Private fire connections				
Public fire hydrants	25	25		
Total	60	68	853	868

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

Size	Meters	Services
5/8 x 3/4 - in		XXXXXXXXXXXXXX
3/4 - in	22	867
1 - in	7	
1 1/4 - in		1
1 1/2 - in	3	
2 - in	10	
4 - in	1	
- in		
Other		
Total	43	868

**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 . . . . .	_____
2. Used, before repair . . . . .	_____
3. Used, after repair . . . . .	_____
4. Found last, requiring billing adjustment . . . . .	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	27
2. More than 10, but less than 15 years . . . . .	15
3. More than 15 years . . . . .	_____

**SCHEDULE D-7  
Water delivered to Metered Customers by Months and Years in 100 cf \_\_\_\_\_ (Unit Chosen):**

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Single-family residential	First qtr			Second qtr				
Commercial and Multi-residential			1105.0			858.7		1963.7
Large water users			3063.1			2618.6		5681.7
Public authorities			861.8			572.3		1434.1
Irrigation			65.5			1060.4		1125.9
Other (specify) school			15.5			110.9		126.4
Total			5110.9			5220.9		10331.8
Classification of Service	During Current Year						Subtotal	Total Prior Year
	August	September	October	November	December			
Single-family residential	Third qtr		Fourth qtr					
Commercial and Multi-residential		1335.3			703.6	2038.9	4002.6	4238.7
Large water users		5458.1			2779.4	8237.5	13919.2	14177.8
Public authorities		1174.3			755.8	1900.1	3334.2	1749.2
Irrigation		3050.4			972.9	4023.3	5149.2	2084.6
Other (specify) school		1949.0			239.9	2188.9	2315.3	290.9
Total		12937.1			5451.6	18388.7	28720.5	22541.2

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 1100 permanent

2800 seasonal

