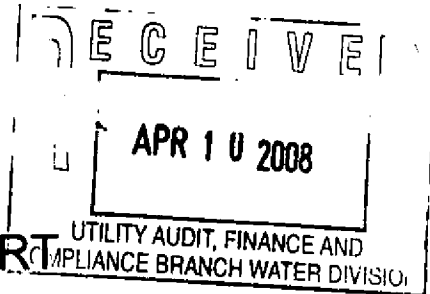


34

Received _____
Examined _____

**CLASS B and C  
WATER UTILITIES**

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



**2007  
ANNUAL REPORT  
OF**

---

**BASS LAKE WATER COMPANY**  
(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

---

**PO BOX 113**

---

**BASS LAKE, CA 93604**

---

(OFFICIAL MAILING ADDRESS) ZIP

**TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 2007**

**REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2008  
(FILE TWO COPIES IF THREE RECEIVED)**

## INSTRUCTIONS

1. One completed copy of this report (two copies if three received) must be filed NOT LATER THAN MARCH 31, following the year covered by the report, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION  
WATER DIVISION  
ATTN: KAYODE KAJOPAIYE  
505 VAN NESS AVENUE, ROOM 3105  
SAN FRANCISCO, CALIFORNIA 94102-3298**

**[kok@cpuc.ca.gov](mailto:kok@cpuc.ca.gov)**

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Oath, on the last page, must be signed by an officer, partner or owner.
4. The report must be prepared in ink or by the use of a typewriter. Computer generated report forms may be substituted.
5. The report must be filled in, and every question answered. LEAVE NO SCHEDULE BLANK. Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. The totals of the details in the latter must agree with the balances of the accounts to which they refer.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report.
9. This report must cover a calendar year, from January 1 through December 31. Fiscal year reports will not be accepted.

## INSTRUCTIONS

### FOR PREPARATION OF

### SELECTED FINANCIAL DATA SHEET

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

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

Please follow the instruction below:

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

## GENERAL INFORMATION

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

2 Official mailing address:  
PO Box 113, 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:  
54335 N. Shore Rd., 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: Shawn Roope  
 Address: PO Box 113 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>CA</u> <u>3/2/1959</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 Resort of California LLC 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:

_____	Date: _____
N/A	Date: _____
_____	Date: _____
_____	Date: _____

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

11 List Name, Grade, and License Number of all Licensed Operators:

<u>Shawn Roope</u>	<u>T2 #25373</u>	<u>D2 #27575</u>
<u>Jonathan Crosiar</u>	<u>T2 #28601</u>	<u>D2 #32709</u>
<u>Ray Sanders</u>	<u>T2 #25994</u>	<u>D2 #25257</u>

NAME OF UTILITY Bass Lake Water Company

PHONE (559)642-2494

PERSON RESPONSIBLE FOR THIS REPORT Lori Brand

(Prepared from Information in the 20\_\_ Annual Report)

	1/1/07	12/31/07	Average
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	646	646	646
2 Land and Land Rights			
3 Depreciable Plant	2293043	2347598	2320321
4 Gross Plant in Service	2293689	2348244	2320967
5 Less: Accumulated Depreciation	-1006869	-1068746	-1037808
6 Net Water Plant in Service	1286820	1279498	1283159
7 Water Plant Held for Future Use			
8 Construction Work in Progress	129433	92218	110826
9 Materials and Supplies	4000	4000	4000
10 Less: Advances for Construction	-409198	-396839	-403019
11 Less: Contribution in Aid of Construction	( )	( )	( )
12 Less: Accumulated Deferred Income and Investment Tax Credits	( )	( )	( )
13 Net Plant Investment	1011055	978877	994966
<b>CAPITALIZATION</b>			
14 Common Stock	49100	49100	49100
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	1030900	1030900	1030900
17 Retained Earnings	-572631	-538630	-555631
18 Common Stock and Equity (Lines 14 through 17)	507369	541370	524369
19 Preferred Stock			
20 Long-Term Debt	202837	176628	189733
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	710206	717998	714102

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

**INCOME STATEMENT**

	Annual Amount
23 Unmetered Water Revenue	529413
24 Fire Protection Revenue	<u>0</u>
25 Irrigation Revenue	<u>0</u>
26 Metered Water Revenue	76049
27 Total Operating Revenue	<u>605662</u>
28 <u>Operating Expenses</u>	<u>468450</u>
29 Depreciation Expense (Composite Rate _____ 2.45%)	<u>46046</u>
30 Amortization and Property Losses	<u>15830</u>
31 Property Taxes	<u>7804</u>
32 Taxes Other Than Income Taxes	<u>21201</u>
33 Total Operating Revenue Deduction Before Taxes	<u>559331</u>
34 California Corp. Franchise Tax	<u>800</u>
35 Federal Corporate Income Tax	
36 Total Operating Revenue Deduction After Taxes	<u>560131</u>
37 Net Operating Income (Loss) - California Water Operations	<u>45531</u>
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	<u>6414</u>
39 Income Available for Fixed Charges	<u>51945</u>
40 Interest Expense	<u>17944</u>
41 Net Income (Loss) Before Dividends	<u>34001</u>
42 Preferred Stock Dividends	
43 Net Income (Loss) Available for Common Stock	<u>34001</u>

**OTHER DATA**

44 Refunds of Advances for Construction	<u>12359</u>
45 Total Payroll Charged to Operating Expenses	<u>241886</u>
46 Purchased Water	<u>0</u>
47 Power	<u>15240</u>

<u>Active Service Connections</u>	(Exc. Fire Protect.) _____	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		<u>44</u>	<u>44</u>	<u>44</u>
49 Flat Rate Service Connections		<u>942</u>	<u>945</u>	<u>943.5</u>
50 Total Active Service Connections		<u>986</u>	<u>989</u>	<u>987.5</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 company's 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 2001:

Row Number	Description of Non-Tariffed Good/Service	Active or Passive	Total Revenue derived from Non-Tariffed Good/Service (by account)	Revenue Account Number	Total Expenses incurred to provide Non-Tariffed Good/Service (by Account)	Expense Account Number	Advice Letter and/or Resolution Number approving Non-Tariffed Goods/Service	Total Income Tax Liability incurred because of non-tariffed Good/Service (by Account)	Income Tax Liability Account Number	Gross Value of Regulated Assets used in the provision of a Non-Tariffed Good/Service (by account)	Regulated Asset Number
Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											

**CLASS A, B, C AND D WATER COMPANIES  
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA**

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

1. Current Fiscal Agent:

Name: \_\_\_\_\_ Yosemite Bank  
 Address: \_\_\_\_\_ PO Box 2060, Oakhurst, CA 93644  
 Phone Number: \_\_\_\_\_ (559) 683-6442  
 Account Number: \_\_\_\_\_ 6606558  
 Date Hired: \_\_\_\_\_ 5/28/1996

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

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
3/4 inch	19	40.92
1 inch	7	68.19
1 1/2 inch	6	136.39
2 inch	11	211.32
3 inch		
4 inch	1	1363.84
6 inch		
Flat Rate		
<b>Total</b>	<b>44</b>	

\$ 36802.66

3. Summary of the bank account activities showing:

Balance at beginning of year	\$152,268.70
Deposits during the year	37375.82
Interest earned for calendar year	6414.29
Withdrawals from this account	40736.92
Balance at end of year	155321.89

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

Loan Payments

\_\_\_\_\_

\_\_\_\_\_



**CLASS A, B, C AND D WATER COMPANIES  
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (cont.)**

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

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits* or (Credits) (e)	Balance End of Year (f)
1		<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					
20		Total water plant in service	554037				554037



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

Line No.	Acct. No.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>CORPORATE CAPITAL AND SURPLUS</b>			
2	201	Common stock	A-6	49100	49100
3	204	Preferred stock	A-6		
4	211	Other paid-in capital	A-8	1030900	1030900
5	215	Retained earnings	A-9	-539118	-572631
6		Total corporate capital and retained earnings		540882	507369
7		<b>PROPRIETARY CAPITAL</b>			
8	218	Proprietary capital	A-10		
9	218.1	Proprietary drawings			
10		Total proprietary capital			
11		<b>LONG TERM DEBT</b>			
12	224	Long term debt **	A-11	176628	202837
13	225	Advances from associated companies	A-12	383929	402567
14		<b>CURRENT AND ACCRUED LIABILITIES</b>			
15	231	Accounts payable		28927	12624
16	232	Short term notes payable		7824	11736
17	233	Customer deposits			
18	235	Payables to associated companies	A-13	0	60708
19	236	Accrued taxes			
20	237	Accrued interest		29547	32844
21	241	Other current liabilities	A-14		
22		Total current and accrued liabilities		66298	117912
23		<b>DEFERRED CREDITS</b>			
24	252	Advances for construction	A-15	396839	409198
25	253	Other credits			
26	255	Accumulated deferred investment tax credits	A-16		
27	282	Accumulated deferred income taxes - ACRS depreciation	A-16		
28	283	Accumulated deferred income taxes - other	A-16		
29		Total deferred credits		396839	409198
30		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
31	271	Contributions in aid of construction	A-17		
32	272	Accumulated amortization of contributions			
33		Net contributions in aid of construction			
34		Total liabilities and other credits		1564576	1639883

\*\* This is not a long term debt owed by the water company. This debt is owed by water company customers. We need to show this to have assets balance to liabilities on this report.

**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	2293689	54555			2348244
2	103	Water plant held for future use					
3	104	Water plant purchased or sold					
4	105	Construction work in progress - water plant	129433	0	xxxxxxxxxxxx	-37215	92218
5	114	Water plant acquisition adjustments			xxxxxxxxxxxx		
6		Total utility plant	2423122	54555		-37215	2440462

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

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

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plt Additions During year (c)	Plt Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible plant	646	0			646
3	303	Land					
4		Total non-depreciable plant	646	0			646
5		<b>DEPRECIABLE PLANT</b>					
6	304	Structures	24153	0			24153
7	307	Wells	119346	0			119346
8	317	Other water source plant	15067	0			15067
9	311	Pumping equipment	105772	20243			126015
10	320	Water treatment plant	123872	6873			130745
11	330	Reservoirs, tanks and sandpipes	459103	0			459103
12	331	Water mains	1082477	27439			1109916
13	333	Services and meter installations	197711	0			197711
14	334	Meters	6829	0			6829
15	335	Hydrants	50107	0			50107
16	339	Other equipment	57808	0			57808
17	340	Office furniture and equipment	0	0			0
18	341	Transportation equipment	50798	0			50798
19		Total depreciable plant	2293043	54555			2347598
20		Total water plant in service	2293689	54555			2348244

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

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				
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		
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	618888	387982	
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	46046		
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	46046	15830	
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired			
11	(b) Cost of removal			
12	(c) All other debits (Footnote 3)			
13	Total debits	0		
14	Balance in reserve at end of year	664934	403812	
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	19710	2984			22694
3	317	Other water source plant	19135	407			19542
4	311	Pumping equipment	26400	3780			30180
5	320	Water treatment plant	61589	1908			63497
6	330	Reservoirs, tanks and sandpipes	166850	11937			178787
7	331	Water mains	205276	8595			213871
8	333	Services and meter installations	50900	5338			56238
9	334	Meters	2988	123			3111
10	335	Hydrants	5805	577			6382
11	339	Other equipment	21856	1965			23821
12	340	Office furniture and equipment	0	0			0
13	341	Transportation equipment	37804	8432			46236
14		Total	618888	46046			664934

**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-5**

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

1 Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium on Debt, particulars of discount and expense or premium applicable to each class and series of long-term debt.

2 Show premium amounts in red or by enclosure in parentheses.

3 In column (b) show the principal amount of bonds or other long-term debt originally issued.

4 In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.

5 Furnish particulars regarding the treatment of debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year,

also, date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

6 Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.

Line No.	Designation of long-term 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									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
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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	10/15/1959	4910	10	4910	49100		
2								
3								
4								
5								
6							Total	

**SCHEDULE A-7**  
**Record of Stockholders at End of Year**

Line No.	COMMON STOCK	Number of Shares (b)	PREFERRED STOCK	Number of Shares (d)
	Name (a)		Name (c)	
1	The Pines Resort of California	4910	0	
2				
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		1030900
2		
3		
4	Total	1030900

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	-572631
2	<b>CREDITS</b>	
3	Net income	
4	Prior period adjustments	
5	Other credits (detail)	
6	Total credits	34001
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	0
15	Balance end of year	-538630

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
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	memo only									
2	SDWBA Loans									
3	part of balance sheet									
4	Loan 1					102783				6052
5	Loan 2					73845				5179
6						176628				11231

**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	383929	1.69	553	6740
2					
3					
4	Totals	383929		553	6740

**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					
2					
3					
4	Totals	0			

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

Line No.	Description (a)	Balance End of Year (b)
1		
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	XXXXXXXXXXXXXXXXXX	409198
2	Additions during year	XXXXXXXXXXXXXXXXXX	
3	Subtotal - Beginning balance plus additons during year	XXXXXXXXXXXXXXXXXX	
4	Charges during year:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
5	Refunds	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
6	Percentage of revenue basis		XXXXXXXXXXXXXXXXXX
7	Proportionate cost basis	12359	XXXXXXXXXXXXXXXXXX
8	Present worth basis		XXXXXXXXXXXXXXXXXX
9	Total refunds	12359	XXXXXXXXXXXXXXXXXX
10	Transfers to Acct. 271, Contributions in aid of Construction	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
11	Due to expiration of contracts		XXXXXXXXXXXXXXXXXX
12	Due to present worth discount		XXXXXXXXXXXXXXXXXX
13	Total transfers to Acct. 271		XXXXXXXXXXXXXXXXXX
14	Securities Exchanged for Contracts (Enter detail below)		XXXXXXXXXXXXXXXXXX
15	Subtotal - charges during year		
16	Balance end of year	XXXXXXXXXXXXXXXXXX	396839

**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 <sup>2</sup>	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 <sup>3</sup>
			Depreciable (c)	Non-Depreciable <sup>1</sup> (d)		
1	Balance beginning of year					
2	Add: Credits to account during year					
3	Contributions received during year					
4	Other credits*					
5	Total credits					
6	Deduct: Debits to Account during year					
7	Depreciation charges for year					
8	Nondepreciable donated property retired					
9	Other debits*					
10	Total debits					
11	Balance end of year					

\* Indicate nature of these items and show the accounts affected by the contra entries



**SCHEDULE B-1**  
**Account No. 400 - Operating Revenues**

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceeding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
1		<b>WATER SERVICE REVENUES</b>			
2	460	Unmetered water revenue			
3		460.1 Single - family residential	451399	429347	22052
4		460.2 Commercial and multi-residential	44997	43058	1939
5		460.3 Large water users			
6		460.5 Safe Drinking Water Bond Surcharge	33017	32964	53
7		460.9 Other unmetered revenue			
8		Sub-total	529413	505369	24044
9	462	Fire protection revenue			
10		462.1 Public fire protection			
11		462.2 Private fire protection			
12		Sub-total			
13	465	Irrigation revenue			
14	470	Metered water revenue			
15		470.1 Single-family residential			
16		470.2 Commercial and multi-residential	20623	11107	9516
17		470.3 Large water users	51050	52489	-1439
18		470.5 Safe Drinking Water Bond Surcharge	4376	4347	29
19		470.9 Other metered revenue			
20		Sub-total	76049	67943	8106
21		Total water service revenues	605462	573312	32150
22	480	Other water revenue	200	205	-5
23		Total operating revenues	605662	573517	32145



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

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceeding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
1		<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
2		<b>VOLUME RELATED EXPENSES</b>			
3	610	Purchased water			
4	615	Power	15240	8371	6869
5	616	Other volume related expenses	32772	25170	7602
6		Total volume related expenses	48012	33541	14471
7		<b>NON-VOLUME RELATED EXPENSES</b>			
8	630	Employee labor	194929	151200	43729
9	640	Materials	41887	17859	24028
10	650	Contract work	29995	14655	15340
11	660	Transportation expenses	10349	8708	1641
12	664	Other plant maintenance expenses			
13		Total non-volume related expenses	277160	192422	84738
14		Total plant operation and maintenance exp.	325172	225963	99209
15		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
16	670	Office salaries	17600	13100	4500
17	671	Management salaries	29357	6643	22714
18	674	Employee pensions and benefits	31443	23611	7832
19	676	Uncollectible accounts expense	874	200	674
20	678	Office services and rentals	13953	13295	658
21	681	Office supplies and expenses	11730	6315	5415
22	682	Professional services	0	6007	-6007
23	684	Insurance	32969	24360	8609
24	688	Regulatory commission expense			
25	689	General expenses	5352	4107	1245
26		Total administrative and general expenses	143278	97638	45640
27	800	Expenses capitalized			
28		Net administrative and general expense	143278	97638	45640
29		Total operating expenses	468450	323601	144849

**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	7804	7804	
2	State corporate franchise tax	800	800	
3	State unemployment insurance tax	3378	3378	
4	Other state and local taxes			
5	Federal unemployment insurance tax	665	665	
6	Federal insurance contributions act	17158	17158	
7	Other federal taxes			
8	Federal income taxes			
9				
10				
11	Totals	29805	29805	

**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	34001
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4		
5		
6		
7		
8		
9		
10	Federal tax net income	
11	Computation of tax:	
12		
13		
14		
15		
16		
17		

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

Line No.	Description (a)	Revenues Acct. 421 (b)	Expenses Acct. 426 (c)
1	Interest earned on acct @ Yosemite Bank	6414	
2			
3			
4			
5	Total	6414	

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

Line No.	Description (a)	Amount (b)
1	SDWBA Loan #1	6052
2	SDWBA Loan #2	5179
3	The Pines Resort	6713
4		
5		
6		
7		
8		
9		
10	Total	17944

**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	4	194929		194929
2	670	Office salaries	1	17600		17600
3	671	Management salaries	1	29357		29357
4						
5						
6		Total		241886		241886

**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 and/or management of its own affairs during the year? Answer: (Yes or No) <span style="float: right;">Yes</span>		
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	The Pines Resort of California		
6	3. Date of original contract or agreement. <span style="float: right;">1976</span>		
7	4. Date of each supplement or agreement. <span style="float: right;">Agreement terminated 3/9/07</span>		
8	5. Amount of compensation paid during the year for supervision or management . . . . \$ <span style="float: right;">1665</span>		
9	6. To whom paid <span style="float: right;">Stephen R. Welch</span>		
10	7. Nature of payment (salary, traveling expenses, etc.) <span style="float: right;">Salary</span>		
11	8. Amounts paid for each class of service. <span style="float: right;">All administrative and general expenses</span>		
12			
13	9. Basis for determination of such amounts <span style="float: right;">The accounting records and controls</span>		
14			
15	10. Distribution of payments:		Amount
16	(a) Charged to operating expenses		7660
17	(b) Charged to capital amounts		\$
18	(c) Charged to other account		\$
19	Total		7660
20	11. Distribution of charges to operating expenses by primary accounts		
21	Number and Title of Account		Amount
22	681 Office Supplies		397
23	689 General Expenses		214
24	678 Office services and rentals		2700
	670 Office Salaries		2990
	660 Transportation expense		1269
	640 Materials		90
25	Total		\$7,660
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	Pipeline	North Fork of Willow Creek	.3 miles north of Road 274	0.92	1.1	none		102,637,800	
2									
3									
4									
5									
WELLS							Pumping Capacity Gallons	Annual Quantities Pumped ..... (Unit) 2	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	1 Depth to Water				
6	School Road	Rd274/331		6.5x389	275	135	gpm	16,316,124	
7	Well #1	Rd432/222		6.5x988	120	30	gpm	136,900	
8	Well #4	Rd432/222		6.5x700	57	50	gpm	2,936,795	
9	Pines #1	Rd432/434		6.5x200	40	60	gpm	7,429,342	
10	Well #3	Rd432/222		6.5x521	72	23	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.            1 Average depth to water surface below ground surface            2 The quantity unit in established use for experiencing water stored and used in large amounts is the acre foot, which equals 43,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second. In gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.</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	5,600	Sedimentation Tanks
5	B. Distribution reservoirs			
6	Concrete	1	478,750	Reservoir
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	6	980,000	0
12	Concrete			
13	Totals	9	1,464,350	0

**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	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	Accurate figures not available to SDWBA improvements; approx 12								
12	Cast iron (cement lined)	miles of 1" to 8" steel & plastic								
13	Concrete									
14	Sched 40 PVC		600	605		400	560			
15	C900PVC						691		860	3840
16	Ridgeline 1985								1565	2200
17	PVC 1985 SDWBA			504			9170		1196	3695
18	PVC 160 PSI 1980 SDWBA						4353			10117
19	Welded steel									
20	Wood									
21	Polyethelyne			100						
22	Totals	0	600	1209	0	400	14774	0	3621	19852

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

Line No.		10	12	14	16	18	20	Other Sizes	Total All Sizes
								(Specify Sizes)	
23	Cast Iron	none							
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			890	893
Commercial and Multi-residential	22	22	52	52
Large water users	16	16		
Public authorities	5	5		
Industrial				
Irrigation				
Other (specify) school	1	1		
Subtotal	44	44	942	945
Private fire connections				
Public fire hydrants	53	53		
Total	97	97	942	945

**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	19	939
1 - in	7	3
1 1/4 - in		1
1 1/2 - in	6	
2 - in	11	2
4 - in	1	
- in		
Other		
Total	44	945

**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 fast, requiring billing adjustment . . . . .	
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	18
2. More than 10, but less than 15 years . . . . .	7
3. More than 15 years . . . . .	19

**SCHEDULE D-7**

or delivered to Metered Customers by Months and Years in \_\_\_\_\_ (Unit Chos \_\_\_\_\_) 100 CF

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Single-family residential	First quarter			2nd quarter				
Commercial and Multi-residential	370.8			662.6				1033.4
Large water users	3079			5562.6				8641.6
Public authorities	382.9			6550.1				6933
Irrigation								
Other (specify) school	12.8			78.7				91.5
Total	3845.5			12854				16699.5
Classification of Service	During Current Year						Subtotal	Total Prior Year
	August	September	October	November	December			
Single-family residential	3rd quarter			4th quarter				
Commercial and Multi-residential	1435		737.7			2172.7	3206.1	7036.9
Large water users	7501.6		3132.2			10633.8	19275.4	29596.4
Public authorities	655.4		181			836.4	7769.4	2426.4
Irrigation								
Other (specify) school	103.8		35.8			139.6	231.1	195.7
Total	9695.8		4086.7			13782.5	30482	39255.4

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

Total acres irrigated \_\_\_\_\_ 0

Total population served \_\_\_\_\_ 1100 permanent, 2800 seasonal

**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:

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





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