

Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# _____

2013
ANNUAL REPORT
OF

BASS LAKE WATER COMPANY

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

PO BOX 113

BASS LAKE, CA
(OFFICIAL MAILING ADDRESS)

93604
ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2013

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2014

TABLE OF CONTENTS

	Page
General Instructions	3
Instructions for Preparation of Selected Financial Data Sheet for All Water Utilities	4
General Information	5
Balance Sheet Data and Capitalization	6
Income Statement and Other Related Data	7
Excess Capacity and Non-Tariffed Services	8
Schedule A - Comparative Balance Sheet	9-10
Schedule A-1 - Utility Plant	11
Schedule A-1a - Account No. 101 - Water Plant in Service (Excluding SDWBA & Prop 50)	11
Schedule A-1b - Account No. 101.1 - Water Plant in Service - SDWBA	12
Schedule A-1c - Account No. 101.2 - Water Plant in Service - Prop 50	12
Schedule A-1d - Account No. 103 - Water Plant Held for Future Use	13
Schedule A-2 - Account No. 121 - Non-Utility Property and Other Assets	13
Schedule A-3 - Account Nos. 108 and 122 - Depreciation and Amortization Reserves	14
Schedule A-3a - Account No. 108 - analysis of Entries in Depreciation Reserve	15
Schedule A-4 - Account No. 174 - Other Current Assets	15
Schedule A-5 - Account Nos. 180 and 253 - Unamortized Debt Discount and Expense and Unamortized Premium on Debt	16
Schedule A-6 - Account Nos. 201 and 204 - Capital Stock	17
Schedule A-7 - Record of Stockholders at End of Year	17
Schedule A-8 - Account No. 211 - Other Paid in Capital (Corporations Only)	17
Schedule A-9 - Account No. 215 - Retained Earnings (Corporations Only)	18
Schedule A-10 - Account No. 218 - Proprietary Capital (Sole Proprietor or Partnership)	18
Schedule A-11 - Account No. 224 - Long-Term Debt	19
Schedule A-12 - Account No. 225 - Advances from Associated Companies	19
Schedule A-13 - Account No. 235 - Payables to Associated Companies	19
Schedule A-14 - Account No. 241 - Other Current Liabilities	20
Schedule A-15 - Account No. 252 - Advances for Construction	20
Schedule A-16 - Account Nos. 255, 282, and 283 - Deferred Taxes	20
Schedule A-17 - Account No. 271 - Contributions in Aid of Construction	21
Schedule B - Water Plant In Service	22
Schedule B-1 - Account No. 400 - Operating Revenues	23
Schedule B-2 - Account No. 401 - Operating Expenses	24
Schedule B-3 - Account No. 408, 409, 410 - Taxes Charged During the Year	25
Schedule B-4 - Reconciliation of Reported Net Income for Federal Income Taxes	25
Schedule B-5 - Account Nos. 421 and 426 - Income from Non-Utility Operations	26
Schedule B-6 - Account No. 427 - Interest Expense	26
Schedule C-1 - Compensation of Individual Proprietor, Partners and Employees Included in Expenses	26
Schedule C-2 - Loans to Directors, Officers, or Shareholders	27
Schedule C-3 - Engineering and Management Fees and Expenses, Etc., During Year	27
Schedule D-1 - Sources of Supply and Water Developed	28
Schedule D-2 - Description of Storage Facilities	28
Schedule D-3 - Description of Transmission and Distribution Facilities	29
Schedule D-4 - Number of Active Service Connections	30

TABLE OF CONTENTS

	<u>Page</u>
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	30
Schedule D-6 - Meter Testing Data	30
Schedule D-7 - Water Delivered to Metered Customers	30
Schedule D-8 - Status With State Board of Public Health	31
Schedule D-9 - Statement of Material Financial Interest	31
Safe Drinking Water Bond Act / State Revolving Fund Data	32-33
Facility Fees Data	34
Declaration	35
Index	36

GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NOT LATER THAN MARCH 31, 2014**, with:

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

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Oath on Page 34, must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in ink or by the use of a typewriter. Computer generated report forms may be substituted.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. The totals of the details in the latter must agree with the balances of the accounts to which they refer.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2013, through December 31, 2013. Fiscal year reports will not be accepted.

INSTRUCTIONS

FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL WATER UTILITIES

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

Please follow the instructions below:

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

GENERAL INFORMATION

1. Name under which utility is doing business: BASS LAKE WATER COMPANY

2. Official mailing address:
PO BOX 113, BASS LAKE, CA 93604

3. Name and title of person to whom correspondence should be addressed:
STEPHEN R. WELCH Telephone: 559-642-2494

4. Address where accounting records are maintained:
54335 NORTH SHORE ROAD, BASS LAKE, CA 93604

5. Service Area (Refer to district reports if applicable Sec8,9,15,16,Township 7 South Range 22 East, Mt. Diablo)

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
Name: SHAWN ROOPE Telephone: 559-642-2494
Address: PO BOX 113, BASS LAKE, CA 93604

7. OWNERSHIP. Check and fill in appropriate line:
 Individual (name of owner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Corporation (corporate name) BASS LAKE WATER COMPANY
Organized under laws of (state) CA Date: _____

Principal Officers:
Name: STEPHEN R. WELCH Title: PRESIDENT
Name: MICHAEL R. FRANZEN Title: SEC'Y/TREAS
Name: _____ Title: _____
Name: _____ Title: _____

8. Names of associated companies: THE PINES RESORTS OF CA, 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:
Name: NONE Date: _____
Name: _____ Date: _____
Name: _____ Date: _____
Name: _____ Date: _____

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

11. List Name, Grade, and License Number of all Licensed Operators:
SHAWN ROOPE T3#25373 D3#27575 JOHN RIXEY T2#30431 D2#33491
ERIC SHEARER T2#27429 D2#30855 SHANTI ROGERS T1# 135723

12. This annual report was prepared by:
Name of firm or consultant: _____
Address of firm or consultant: _____
Phone Number of firm or consultant: ()

BALANCE SHEET AND CAPITALIZATION DATA

Calendar Year 2013

NAME OF UTILITY BASS LAKE WATER COMPANY Telephone: 559-642-2494

PERSON RESPONSIBLE FOR THIS REPORT LORI BRAND

	<u>1/1/2013</u>	<u>12/31/2013</u>	<u>Average</u>
BALANCE SHEET DATA			
1 Intangible Plant	\$646	\$646	\$646
2 Land and Land Rights	\$0	\$0	\$0
3 Depreciable Plant	\$2,442,167	\$2,470,859	\$2,456,513
4 Gross Plant in Service	\$2,442,813	\$2,471,505	\$2,457,159
5 Less: Accumulated Depreciation	(\$812,314)	(\$861,503)	(\$836,909)
6 Net Water Plant in Service	\$1,630,499	\$1,610,002	\$1,620,251
7 Water Plant Held for Future Use	\$0	\$0	\$0
8 Construction Work in Progress	\$263,309	\$374,403	\$318,856
9 Materials and Supplies	\$4,000	\$4,000	\$4,000
10 Less: Advances for Construction	(\$332,972)	(\$311,201)	(\$322,087)
11 Less: Contribution in Aid of Construction	(\$10,000)	(\$12,000)	(\$11,000)
12 Less: Accumulated Deferred Income and Investment Tax Credits	(\$373,596)	(\$369,637)	(\$371,617)
13 Net Plant Investment	<u>\$1,181,240</u>	<u>\$1,295,567</u>	<u>\$1,238,404</u>
CAPITALIZATION			
14 Common Stock	\$49,100	\$49,100	\$49,100
15 Proprietary Capital (Individual or Partnership)	\$0	\$0	\$0
16 Paid-in Capital	\$1,219,177	\$1,219,177	\$1,219,177
17 Retained Earnings	(\$422,923)	(\$332,967)	(\$377,945)
18 Common Stock and Equity (Lines 14 through 17)	\$845,354	\$935,310	\$890,332
19 Preferred Stock	\$0	\$0	\$0
20 Long-Term Debt	(\$669,781)	(\$610,322)	(\$640,052)
21 Notes Payable	\$0	\$0	\$0
22 Total Capitalization (Lines 18 through 21)	<u>\$175,573</u>	<u>\$324,988</u>	<u>\$250,281</u>

INCOME STATEMENT AND OTHER DATA

Calendar Year 2013

NAME OF UTILITY BASS LAKE WATER COMPANY

Telephone: 559-642-2494

INCOME STATEMENT

	<u>Annual Amount</u>
23 Unmetered Water Revenue	\$681,119
24 Fire Protection Revenue	\$0
25 Irrigation Revenue	\$2,570
26 Metered Water Revenue	\$67,304
27 Total Operating Revenue	\$750,993
28 <u>Operating Expenses</u>	\$536,791
29 Depreciation Expense (Composite Rate: <u>2.10%</u>)	\$49,189
30 Amortization and Property Losses	\$0
31 Property Taxes	\$7,313
32 Taxes Other Than Income Taxes	\$19,410
33 Total Operating Revenue Deduction Before Taxes	\$612,703
34 California Corp. Franchise Tax	\$13,533
35 Federal Corporate Income Tax	\$0
36 Total Operating Revenue Deduction After Taxes	\$626,236
37 Net Operating Income (Loss) - California Water Operations	\$124,757
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	\$20,737
39 Income Available for Fixed Charges	\$145,494
40 Interest Expense	\$55,536
41 Net Income (Loss) Before Dividends	\$89,958
42 Preferred Stock Dividends	\$0
43 Net Income (Loss) Available for Common Stock	\$89,958

OTHER DATA

44 Refunds of Advances for Construction	\$21,771
45 Total Payroll Charged to Operating Expenses	\$222,488
46 Purchased Water	\$0
47 Power	\$23,168

			Annual Average
<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31
48 Metered Service Connections		43	44
49 Flat Rate Service Connections		955	956
50 Total Active Service Connections		998	1000
		43.5	955.5
		999	

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 2013:

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

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		UTILITY PLANT			
2	101	Water Plant in Service (Excluding SDWBA & Prop 50)	A-1 & A-1a	\$2,471,505	\$2,442,813
3	101.1	Water Plant in Service - SDWBA	A-1 & A-1b	\$0	\$0
4	101.2	Water Plant in Service - Prop 50	A-1 & A-1c	\$0	\$0
5	103	Water Plant Held for Future Use	A-1 & A-1d	\$0	\$0
6	104	Water Plant Purchased or Sold	A-1	\$0	\$0
7	105	Construction Work in Progress - Water Plant	A-1	\$374,403	\$263,309
8	105.1	Construction Work in Progress - SDWBA	A-1	\$0	\$0
9	105.2	Construction Work in Progress - Prop 50	A-1	\$0	\$0
10		Total Utility Plant		\$2,845,908	\$2,706,122
11	108	Accumulated Depreciation of Water Plant	A-3	(\$861,503)	(\$812,314)
12	108.1	Accumulated Amortization of SDWBA loan	A-3	\$0	\$0
13	108.2	Reserve for Depreciation of Utility Plant - Prop 50	A-3	\$0	\$0
14	114	Water Plant Acquisition Adjustments	A-1	\$0	\$0
15		Total Amortization and Adjustments		(\$861,503)	(\$812,314)
16		Net utility plant		\$1,984,405	\$1,893,808
17					
18		INVESTMENTS			
19	121	Non-utility Property and Other Assets		\$0	\$0
20	122	Accumulated Depreciation of Non-utility Property	A-3	(\$8,541)	(\$5,649)
21		Net non-utility property		(\$8,541)	(\$5,649)
22	123	Investments in Associated Companies		\$0	\$0
23	124	Other Investments		\$0	\$0
24		Total Investments		(\$8,541)	(\$5,649)
25					
26		CURRENT AND ACCRUED ASSETS			
27	131	Cash		\$121,185	\$94,261
28	131.3	Cash - Miscellaneous Special Deposits - Prop 50		\$0	\$0
29	132	Special Accounts		\$31,063	\$43,603
30	141	Accounts Receivable - Customers		\$226,237	\$260,935
31	142	Receivables from Associated Companies		\$0	\$0
32	143	Accumulated Provision for Uncollectible Accounts		\$0	\$0
33	151	Materials and Supplies		\$4,000	\$4,000
34	174	Other Current Assets		\$97,790	\$51,984
35		Total current and accrued assets		\$480,275	\$454,783
36					
37	180	Deferred Charges	A-5	\$0	\$0
38					
39		Total assets and deferred charges		\$2,456,139	\$2,342,942

**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)
40		CORPORATE CAPITAL AND SURPLUS			
41	201	Common Stock	A-6	\$49,100	\$49,100
42	204	Preferred Stock	A-6	\$0	\$0
43	211	Other Paid-in Capital	A-8	\$1,219,177	\$1,219,177
44	215	Retained Earnings	A-9	(\$332,967)	(\$422,925)
45		Total corporate capital and retained earnings		\$935,310	\$845,352
46					
47		PROPRIETARY CAPITAL			
48	218	Proprietary Capital	A-10	\$0	\$0
49	218.1	Proprietary Drawings		\$0	\$0
50		Total proprietary capital		\$0	\$0
51					
52		LONG TERM DEBT			
53	224	Long-term Debt	A-11	\$610,322	\$669,781
54	225	Advances from Associated Companies	A-12	\$0	\$0
55					
56		CURRENT AND ACCRUED LIABILITIES			
57	231	Accounts Payable		\$31,482	\$22,763
58	232	Short-term Notes Payable		\$0	\$0
59	233	Customer Deposits		\$0	\$0
60	235	Payables to Associated Companies	A-13	\$35,636	\$0
61	236	Accrued Taxes		\$525	\$474
62	237	Accrued Interest		\$0	\$0
63	241	Other Current Liabilities	A-14	\$150,021	\$87,999
64		Total current and accrued liabilities		\$217,664	\$111,236
65					
66		DEFERRED CREDITS			
67	252	Advances for Construction	A-15	\$311,201	\$332,972
68	253	Other Credits		\$369,637	\$373,596
69	255	Accumulated Deferred Investment Tax Credits	A-16	\$0	\$0
70	282	Accumulated Deferred Income taxes - ACRS Depreciation	A-16	\$0	\$0
71	283	Accumulated Deferred Income taxes - Other	A-16	\$0	\$0
72		Total deferred credits		\$680,838	\$706,568
73					
74		CONTRIBUTIONS IN AID OF CONSTRUCTION			
75	266.0	Contributions - Publicly Grant-Funded Plant - Prop 50		\$0	\$0
76	266.1	Accumulated Amortization of Contributions - Prop 50		\$0	\$0
77		Net Contributions - Public Grant-Funded Plant - Prop 50		\$0	\$0
78	271	Contributions in Aid of Construction	A-17	\$12,000	\$10,000
79	272	Accumulated Amortization of Contributions		\$0	\$0
80		Net Contributions in Aid of Construction		\$12,000	\$10,000
81		Total liabilities and other credits		\$2,456,134	\$2,342,937

**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 (Excluding SDWBA and Prop 50)	\$2,442,813	\$28,692			\$2,471,505
2	101.1	Water Plant In Service - SDWBA	\$0				
3	101.2	Water Plant In Service - Prop 50	\$0				
4	103	Water plant held for future use	\$0				
5	104	Water plant purchased or sold	\$0				
6	105	Construction Work in Progress - Water Plant	\$263,309	\$111,094			\$374,403
7	105.1	Construction Work in Progress - SDWBA	\$0				
8	105.2	Construction Work in Progress - Prop 50	\$0				
9	114	Water Plant Acquisition Adjustments	\$0				
10		Total utility plant	\$2,706,122	\$139,786		\$0	\$2,845,908

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

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

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		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant	\$646				\$646
3	303	Land	\$0				\$0
4		Total non-depreciable plant	\$646				\$646
5							
6		DEPRECIABLE PLANT					
7	304	Structures	\$24,153	\$6,108			\$30,261
8	307	Wells	\$151,616				\$151,616
9	317	Other Water Source Plant	\$15,067				\$15,067
10	311	Pumping Equipment	\$114,120	\$1,493			\$115,613
11	320	Water Treatment Plant	\$148,502	\$11,811			\$160,313
12	330	Reservoirs, Tanks and Sandpipes	\$563,196				\$563,196
13	331	Water Mains	\$959,785	\$7,149			\$966,934
14	333	Services and Meter Installations	\$276,411	\$2,131			\$278,542
15	334	Meters	\$9,216				\$9,216
16	335	Hydrants	\$64,908				\$64,908
17	339	Other Equipment	\$44,075				\$44,075
18	340	Office Furniture and Equipment	\$0				\$0
19	341	Transportation Equipment	\$71,118				\$71,118
20		Total depreciable plant	\$2,442,167				\$2,470,859
21		Total water plant in service	\$2,442,813	\$28,692			\$2,471,505

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

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

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		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant					
3	303	Land					
4		Total non-depreciable plant					
5							
6		DEPRECIABLE PLANT					
7	304	Structures					
8	307	Wells					
9	317	Other Water Source Plant					
10	311	Pumping Equipment					
11	320	Water Treatment Plant					
12	330	Reservoirs, Tanks and Sandpipes					
13	331	Water Mains					
14	333	Services and Meter Installations					
15	334	Meters					
16	335	Hydrants					
17	339	Other Equipment					
18	340	Office Furniture and Equipment					
19	341	Transportation Equipment					
20		Total depreciable plant					
21		Total water plant in service					

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

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

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		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant					
3	303	Land					
4		Total non-depreciable plant					
5							
6		DEPRECIABLE PLANT					
7	304	Structures					
8	307	Wells					
9	317	Other Water Source Plant					
10	311	Pumping Equipment					
11	320	Water Treatment Plant					
12	330	Reservoirs, Tanks and Sandpipes					
13	331	Water Mains					
14	333	Services and Meter Installations					
15	334	Meters					
16	335	Hydrants					
17	339	Other Equipment					
18	340	Office Furniture and Equipment					
19	341	Transportation Equipment					
20		Total depreciable plant					
21		Total water plant in service					

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

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

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

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

Line No.	Name and Description of Property (a)	Book Value End of Year (b)
1	N/A	
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 108	Account 108.1	Account 108.2	Account 122
		Water Plant Excluding SDWBA & Prop 50 (b)	SDWBA Loans (c)	Prop 50 (d)	Non-utility Property (e)
1	Balance in reserves at beginning of year	\$812,313			\$5,649
2	Add: Credits to reserves during year				
3	(a) Charged to Account No. 403 (Footnote 1)	\$49,189			
4	(b) Charged to Account No 272				
5	(c) Charged to clearing accounts				
6	(d) Charged to Account No. 407				
7	(e) Charged to Account No. 266.1				
8	(f) Salvage recovered				
9	(g) All other credits (Footnote 2)				\$2,892
10	Total Credits	\$861,502			
11	Deduct: Debits to reserves during year				
12	(a) Book cost of property retired				
13	(b) Cost of removal				
14	(c) All other debits (Footnote 3)				
15	Total debits				
16	Balance in reserve at end of year	\$861,502			\$8,541
17					
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIF			2.10%	
19					
20	(2) EXPLANATION OF ALL OTHER CREDITS:				
21	Amort of Plumas Bank loans				
22	Loan A \$1075.00 Loan B \$530.00				
23	Loan C \$462.00 Loan D \$825.00				
24	Total \$2892.00				
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	X			

SCHEDULE A-3a
Account No. 108 - Analysis of Entries in Depreciation Reserve (Total)

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	\$575	\$0			\$575
2	307	Wells	\$38,664	\$3,790			\$42,454
3	317	Other Water Source Plant	\$21,576	\$0			\$21,576
4	311	Pumping Equipment	\$37,872	\$3,468			\$41,340
5	320	Water Treatment Plant	\$14,335	\$3,527			\$17,862
6	330	Reservoirs, Tanks and Sandpipes	\$219,072	\$14,643			\$233,715
7	331	Water Mains	\$274,469	\$13,537			\$288,006
8	333	Services and Meter Installations	\$86,571	\$7,521			\$94,092
9	334	Meters	\$807	\$166			\$973
10	335	Hydrants	\$10,777	\$1,039			\$11,816
11	339	Other Equipment	\$15,595	\$1,499			\$17,094
12	340	Office Furniture and Equipment	\$0	\$0			\$0
13	341	Transportation Equipment	\$92,000	\$0			\$92,000
14		Total	\$812,313	\$49,189			\$861,503

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

Line No.	Item (a)	Amount (b)
1	Deposits 174-003	\$14,873
2	Prepaid Insurance 174-005	\$15,433
3	Plumas Loan fees/cost Loan A 174-008	\$10,748
4	Plumas Loan fees/cost Loan B 174-009	\$7,947
5	Plumas Loan fees/cost Loan C 174-010	\$4,615
6	Plumas Loan fees/cost Loan D 174-011	\$1,100
7	Prepaid Loan Fees 174-012	\$34,824
8	Suspense 190-000	\$8,251
9		
10	Total	\$97,790

SCHEDULE A-5

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

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

Line No.	Designation of Long-Term Debts (a)	Principal Amount of Securities to Which Discount and Expense, or Premium Minus Expense, Relates (b)	Total Discount and Expense or Net Premium (c)	Amortization Period		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance End of Year (i)
				From (d)	To (e)				
1	N/A								
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									

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

Line No.	Class of Stock (a)	Date of Issue (b)	Number of Shares Authorized by Articles of Incorporation (c)	Par or Stated Value (d)	Number of Shares Outstanding (e)	Amount Outstanding End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common	10/15/1959	4910	10	4910	49,100		
2								
3								
4								
5								
6								
7								
8							Total	

SCHEDULE A-7
Record of Stockholders at End of Year

Line No.	COMMON STOCK Name (a)	Number of Shares (b)	PREFERRED STOCK Name (c)	Number of Shares (d)
1	The Pines Resorts of California, LLC	4910		0
2				
3				
4				
5				
6				
7				
8				
9				
10	Total number of shares	4910	Total number of shares	0

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	Acct #311	\$1,219,177
2		
3		
4		
5		
6		
7		
8	Total	\$1,219,177

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	(\$422,925)
2	CREDITS	
3	Net income	\$89,958
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$89,958
7		
8	DEBITS	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total Debits	
15	Balance end of year	(\$332,967)

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

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

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

Line No.	Class (a)	Name of Issue (b)	Date of Issue (c)	Date of Maturity (d)	Principal Amount Authorized (e)	Outstanding Per Balance Sheet (f)	Interest Rate (g)	Interest Accrued During Year (h)	Sinking Fund (i)	Interest Paid During Year (j)
1	Ford Credit		7/18/2008	8/1/2013	\$18,704	\$0	7.19%			\$37
2	Plumas Bank A		1/22/2010	1/22/2020	\$344,593	\$236,625	7.19%			\$18,873
3	Plumas Bank B		1/22/2010	1/22/2025	\$244,771	\$203,553	7.69%			\$16,789
4	Plumas Bank C		5/18/2011	5/18/2021	\$187,000	\$170,145	7%			\$13,607
5										
6	Totals				\$795,068	\$610,322				\$49,307

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

Line No.	Nature of Obligation (a)	Amount of Obligation (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1	N/A				
2					
3					
4					
5					
6	Totals				

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

Line No.	Nature of Obligation (a)	Balance End of Year (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1	Reimbursement due The Pines Resort LLC for				
2	interest rate lock paid to Plumas Bank	\$35,636.02	0	0	0
3					
4					
5					
6	Totals				

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

Line No.	Description (a)	Balance End of Year (b)
1	241-001 Pines LLC loan	\$150,000.00
2	241-003 Sales Tax Liability	\$20.88
3		
4		
5	Total	\$150,020.88

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year		\$332,972
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	\$21,771	
8	Present worth basis		
9	Total refunds	\$21,771	
10	Transfers to Acct. 271, Contributions in aid of Construction		
11	Due to expiration of contracts		
12	Due to present worth discount		
13	Total transfers to Acct. 271		
14	Securities Exchanged for Contracts (Enter detail below)		
15	Subtotal - charges during year	\$21,771	
16	Balance end of year		\$311,201

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	N/A			
2				
3				
4				
5	Total			

SCHEDULE A-17
Account No. 271 - Contributions in Aid of Construction
Instructions for Preparation of Schedule of Contributions in Aid of Construction

1. The credit balance in the account other than that portion of the balance relating to non-depreciable property (column d), to property retired prior to January 1, 1955 (column e), shall be written off through charges to this account and credits to Account No. 108, 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. 108. If the property is retired prior to the service life originally estimated, the balance in this account with respect to the retired property shall be transferred to the depreciation reserve account.
2. That portion of the balance applicable to non-depreciable property shall remain unchanged until the property is sold or otherwise retired. Upon retirement, the cost of such non-depreciable property acquired by donation or through use of donated funds shall be credited to the appropriate plant account and charged to this account to clear the credit balance carried herein.
3. That portion of the balance representing donations on property retired prior to January 1, 1955 (column e), and the amount of depreciation accrued to January 1, 1955, on property in service (column f), shall not be transferred from this account or otherwise disposed of without first receiving written authorization from the Commission.

Line No.	Description	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 ² (e)	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 ³ (f)
			Depreciable (c)	Non-Depreciable ¹ (d)		
1	Balance beginning of year	\$10,000				
2	Add: Credits to account during year					
3	Contributions received during year	\$2,000				
4	Other credits*					
5	Total credits	\$2,000				
6	Deduct: Debits to Account during year					
7	Depreciation charges for year					
8	Non-depreciable donated property retired					
9	Other debits*					
10	Total debits					
11	Balance end of year	\$12,000				

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

**SCHEDULE B
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
UTILITY OPERATING INCOME				
1	400	Operating Revenues	B-1	\$774,601.00
OPERATING REVENUE DEDUCTIONS				
2	401	Operating Expenses	B-2	(\$536,791.00)
3	403	Depreciation Expense	A-3	(\$49,189.00)
4	407	SDWBA Loan Amortization Expense	pages 7 & 8	\$0.00
5	408	Taxes Other Than Income Taxes	B-3	(\$26,723.28)
6	409	State Corporate Income Tax Expense	B-3	(\$13,533.00)
7	410	Federal Corporate Income Tax Expense	B-3	\$0.00
8		Total operating revenue deductions		(\$626,236.28)
9		Total utility operating income		\$148,364.72
OTHER INCOME AND DEDUCTIONS				
10	421	Non-utility Income	B-5	\$21.10
11	426	Miscellaneous Non-utility Expense	B-5	(\$2,892.00)
12	427	Interest Expense	B-6	(\$55,535.52)
13		Total other income and deductions		(\$58,406.42)
14		Net income		\$89,958.30

SCHEDULE B-1
Account No. 400 - Operating Revenues

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
WATER SERVICE REVENUES					
1	460	Unmetered water revenue			
2		460.1 Single-family Residential	\$614,502	\$607,348	\$7,154
3		460.2 Commercial and Multi-residential	\$66,617	\$65,993	\$624
4		460.3 Large Water Users	\$0	\$0	\$0
5		460.5 Safe Drinking Water Bond Surcharge	\$0	\$0	\$0
6		460.9 Other Unmetered Revenue	\$0	\$0	\$0
7		Sub-total	\$681,119	\$673,341	\$7,778
8	462	Fire protection revenue			
9		462.1 Public Fire Protection	\$0	\$0	\$0
10		462.2 Private Fire Protection	\$0	\$0	\$0
11		Sub-total	\$0	\$0	\$0
12	465	Irrigation revenue	\$2,570	\$2,838	(\$268)
13	470	Metered water revenue			
14		470.1 Single-family Residential	\$0	\$0	\$0
15		470.2 Commercial and Multi-residential	\$14,749	\$14,683	\$66
16		470.3 Large Water Users	\$52,555	\$51,054	\$1,501
17		470.5 Safe Drinking Water Bond Surcharge	\$0	\$0	\$0
18		470.9 Other Metered Revenue	\$0	\$500	(\$500)
19		Sub-total	\$67,304	\$66,237	\$1,067
20		Total water service revenues	\$750,993	\$742,416	\$8,577
21	480	Other Water Revenue	\$23,608	\$24,890	(\$1,282)
22		Total operating revenues	\$774,601	\$767,306	\$7,295

SCHEDULE B-2
Account No. 401 - Operating Expenses

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
		PLANT OPERATION AND MAINTENANCE EXPENSES			
		VOLUME RELATED EXPENSES			
1	610	Purchased Water	\$0	\$0	\$0
2	615	Power	\$23,168	\$20,234	\$2,934
3	618	Other Volume Related Expenses	\$41,255	\$36,993	\$4,262
4		Total volume related expenses	\$64,423	\$57,227	\$7,196
		NON-VOLUME RELATED EXPENSES			
5	630	Employee Labor	\$186,765	\$184,997	\$1,768
6	640	Materials	\$11,457	\$12,528	(\$1,071)
7	650	Contract Work	\$46,894	\$50,995	(\$4,101)
8	660	Transportation Expenses	\$15,845	\$14,090	\$1,755
9	664	Other Plant Maintenance Expenses	\$0	\$0	\$0
10		Total non-volume related expenses	\$260,961	\$262,610	(\$1,649)
11		Total plant operation and maintenance exp.	\$325,384	\$319,837	\$5,547
		ADMINISTRATIVE AND GENERAL EXPENSES			
12	670	Office Salaries	\$0	\$0	\$0
13	671	Management Salaries	\$35,723	\$36,000	(\$277)
14	674	Employee Pensions and Benefits	\$35,224	\$34,133	\$1,091
15	676	Uncollectible Accounts Expense	\$932	\$1,155	(\$223)
16	678	Office Services and Rentals	\$18,005	\$17,684	\$321
17	681	Office Supplies and Expenses	\$7,791	\$7,331	\$460
18	682	Professional Services	\$19,025	\$19,075	(\$50)
19	684	Insurance	\$70,433	\$59,164	\$11,269
20	688	Regulatory Commission Expense	\$10,294	\$755	\$9,539
21	689	General Expenses	\$13,981	\$10,918	\$3,063
22		Total administrative and general expenses	\$211,407	\$186,215	\$25,192
23	800	Expenses Capitalized	\$0	\$0	\$0
24		Net administrative and general expense	\$211,407	\$186,215	\$25,192
25		Total operating expenses	\$536,791	\$506,052	\$30,739

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	\$7,312.91	\$7,312.91	
2	State corporate franchise tax	\$13,533.00	\$13,533.00	
3	State unemployment insurance tax	\$1,365.00	\$1,365.00	
4	Other state and local taxes	\$500.00	\$500.00	
5	Federal unemployment insurance tax	\$525.00	\$525.00	
6	Federal insurance contributions act	\$17,020.37	\$17,020.37	
7	Other federal taxes			
8	Federal income taxes			
9	Total	\$40,256.28	\$40,256.28	

SCHEDULE B-4
Reconciliation of Reported Net Income for Federal Income Taxes

- 1 Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.

- 2 If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax amount the group members.

- 3 Show taxable year if other than calendar year from _____ to _____.

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 4	\$89,958
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4		
5	Adjusted depreciation amount	-\$12,730
6		
7		
8		
9		
10	Federal tax net income	\$77,228
11	Computation of tax:	
12		
13		
14		
15		
16		
17		

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

Line No.	Description (a)	Revenue Acct. 421 (b)	Expense Acct. 426 (c)
1	Interest earned on accounts at Yosemite Bank & Plumas Bank	\$21.10	
2	Amort. Of Plumas loans		\$2,892.00
3	Loss on disposal of assets		
4	Gain on disposal of assets		
5	Total	\$21.10	\$2,892.00

SCHEDULE B-6
Account No. 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Ford Credit	37.19
2	Plumas Bank Loan A	\$18,873.33
3	Plumas Bank Loan B	\$16,789.45
4	Plumas Bank Loan C	\$13,607.28
5	Plumas Bank Loan D	\$6,165.77
6	The Pines Resort of CA LLC	\$62.50
7		
8		
9		
10	Total	\$55,535.52

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	\$186,765.17		\$186,765.17
2	670	Office salaries	0	\$0.00		\$0.00
3	671	Management salaries	1	\$35,723.20		\$35,723.20
4						
5						
6		Total	5	\$222,488.37		\$222,488.37

SCHEDULE C-2
Loans to Directors, Officers, or Shareholders

Line No.	Name (a)	Title (b)	Amount (c)	Interest Rate (d)	Maturity Date (e)	Security Given (f)	Date of Shareholder Authorization (g)	Other Information (h)
1.								
2.								
3.								
4.								
5.								
6.								
7.	Total							

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

Line No.	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership, or person covering supervision and/or management of any department of the respondent's affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.	
1.	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: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	(If the answer is in the affirmative, make appropriate replies to the following questions)* Copy of agreement previously submitted with 2009 annual report
2.	Name of each organization or person that was a party to such a contract or agreement. Bass Lake Realty	
3.	Date of original contract or agreement:	<u>Mar 07'</u>
4.	Date of each supplement or agreement:	<u>Mar 09'</u>
5.	Amount of compensation paid during the year for supervision or management:	\$ <u>24,000</u>
6.	To whom paid:	<u>Bass Lake Realty</u>
7.	Nature of payment (salary, traveling expenses, etc.):	<u>Office Rent and Accounting Services</u>
8.	Amounts paid for each class of service:	<u>Office Rent-\$6000.00/Office & Accounting Services - \$18000.</u>
9.	Basis for determination of such amounts:	<u>Flat agreed upon monthly amount</u>
10.	Distribution of payments:	Amount
	(a) Charged to operating expenses	\$ <u>24,000</u>
	(b) Charged to capital amounts	\$ _____
	(c) Charged to other account	\$ _____
	Total	\$ <u>24,000</u>
11.	Distribution of charges to operating expenses by primary accounts:	Amount
	Number and Title of Account:	
	<u>678 Office Service & Rentals</u>	\$ <u>6,000</u>
	<u>682 Professional Services</u>	\$ <u>18,000</u>
	Total	\$ <u>24,000</u>
12.	What relationship, if any, exists between respondent and supervisory and/or managing concerns? President of respondent owns Bass Lake Realty	
* 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 . . . CFS (Unit) ²				Annual Quantities Diverted GALS. . . .	Remarks
Line No.	Diverted Into *	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	Pipeline	Willow Creek	3 miles north of	0.92	1.1	none		102,761,300	
2		of North Fork	Road 274						
3									
4									
5									
WELLS						Pumping Capacity (Unit) ²	Annual Quantities Pumped GALS. . . . (Unit)	Remarks	
Line No.	At Plant (Name or Number)	Location	No.	Dimensions	Depth to Water ¹ Feet				
6	School Rd.	Rd 274/331		6.5x389	275	125 gpm	9,704,402		
7	Well #1	Rd432/222		6.5x988	120	45 gpm	0	Standby	
8	Well #4	Rd432/222		6.5x700	57	40 gpm	945,547		
9	Pines #1	Rd432/434		6.5x200	40	50 gpm	3,445,884		
10	Well #3	Rd432/222		6.5x521	72	23 gpm	0	Not used	
TUNNELS AND SPRINGS				FLOW IN (Unit) ²			Annual Quantities Pumped (Unit) ²	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum				
11	N/A								
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from	N/A							
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	No.	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	1,035,000	
12	Concrete			
13	Total		1,519,350	

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.	Description	0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch	NONE							
2	Flume								
3	Lined conduit								
4									
5	Total								

A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES (Continued)									
Capacities in Cubic Feet Per Second or Miner's Inches (state which) _____									
Line No.	Description	101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch	NONE							
7	Flume								
8	Lined conduit								
9									
10	Total								

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING										
Line No.	Description	1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron	Accurate figures not available for SDWBA improvements, approx								
12	Cast iron (cement lined)	12 miles of 1" to 8" steel & plastic								
13	Concrete									
14	Sched 40 PVC		2,286	605		400	1,358			
15	C900 PVC						691		5,360	3,840
16	Ridgeline 1985								1,565	2,200
17	PVC 1985 SDWBA			504			9,170		1,196	3,695
18	PVC 160 PSI 1980 SDWBA						4,353			10,117
19	Welded steel									
20	Wood									
21	Other (Polyethylene)			310						
22	Total		2,286	1,419	0	400	15,572	0	8,121	19,852

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - (Continued)										
Line No.	Description	10	12	14	16	18	20	Other Sizes (Specify)		Total All 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	Total									

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

Size	Metered - Dec 31		Flat Rate - Dec 31	
	Prior	Current	Prior	Current
	Year	Year	Year	Year
Single Family Residential			891	892
Commercial and Multi-Residential	18	18	64	64
Large water users	12	12		
Public authorities	5	6		
Industrial				
Irrigation	7	7		
Other-School	1	1		
Subtotal	43	44	955	956
Public fire hydrants	61	61		
Total	104	105	955	956

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

Size	Meters	Services
5/8 x 3/4 - in		
3/4 - in	20	947
1 - in	7	4
1.25	0	2
1.5	5	2
2	10	1
3	1	
4	1	
Other		
Total	44	956

**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	11
2. More than 10, but less than 15 years	7
3. More than 15 years	25

**SCHEDULE D-7
Water delivered to Metered Customers by Months and Years in 100 CF (Unit Chosen)¹**

	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Single-family residential			1st Qtr			2nd Qtr		
Commercial and Multi-residential			245.97			262.45		508.42
Large water users			2063.4			3352.07		5415.47
Public authorities			525.38			669.58		1194.96
Irrigation			52.81			745.78		798.59
Other (specify)								
Total			2887.56			5029.88		7917.44
	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Single-family residential		3rd Qtr			4th Qtr			
Commercial and Multi-residential		339.76			254.94	594.7	1103.12	1290.56
Large water users		6344.02			403.68	6747.7	12163.17	11569.37
Public authorities		723.87			664.66	1388.53	2583.49	3026.95
Irrigation		1176.46			351.42	1527.88	2326.47	2213.88
Other (specify)								
Total		8584.11			1674.7	10258.81	18176.25	18100.76

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

Total acres irrigated: 3

Total population served: 500 permanent 2800 seasonal

**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: N/A
 Address: _____
 Phone Number: _____
 Account Number: _____
 Date Hired: _____

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

\$ _____ N/A

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
3/4 inch	N/A	
1 inch		
1 1/2 inch		
2 inch		
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers		
Total		

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ N/A
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:

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

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

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits* or (Credits) (e)	Balance End of Year (f)
1		NON-DEPRECIABLE PLANT	N/A				
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
5		DEPRECIABLE PLANT					
6	304	Structures					
7	307	Wells					
8	317	Other water source plant					
9	311	Pumping equipment					
10	320	Water treatment plant					
11	330	Reservoirs, tanks and sandpipes					
12	331	Water mains					
13	333	Services and meter installations					
14	334	Meters					
15	335	Hydrants					
16	339	Other equipment					
17	340	Office furniture and equipment					
18	341	Transportation equipment					
19		Total depreciable plant					
20		Total water plant in service	0				

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: Yosemite Bank
 Address: PO Box 2060, Oakhurst, CA 93644
 Account Number: 407007939
 Date Opened: 3/30/2010

2. Facilities Fees collected for new connections during the calendar year:

A. Commercial

NAME	AMOUNT
	\$
	\$
	\$
	\$

B. Residential

NAME	AMOUNT
Ron and Jane Wood	\$2,000.00
	\$
	\$
	\$

3. Summary of the bank account activities showing:

Balance at beginning of year	\$10,018.82
Deposits during the year	\$2,000.00
Interest earned for calendar year	\$11.04
Withdrawals from this account	
Balance at end of year	\$12,029.86

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 _____ Stephen R. Welch
Officer, Partner, or Owner (Please Print)

of _____ Bass Lake Water Company
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2013, through December 31, 2013.

President
Title (Please Print)

Signature

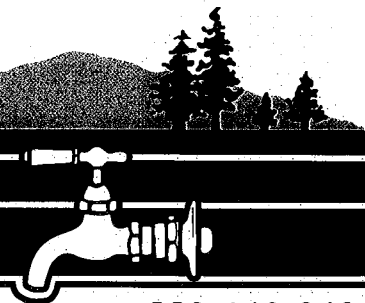
559-642-2494
Telephone Number

3/28/2014
Date

INDEX

	<u>PAGE</u>
Advances from associated companies	18
Advances for construction	19
Assets	9
Balance Sheet	9-10
Capital stock	16
Contributions in aid of construction	20
Depreciation and amortization reserves	13-14
Declaration	34
Deferred taxes	19
Dividends appropriations	17
Employees and their compensation	25
Engineering and management fees	26
Excess Capacity and Non-Tariffed Services	8
Facilities Fees Data	33
Income Statement	7, 21
Liabilities	10
Loans to officers, directors, or shareholders	26
Long-term debt	18
Management compensation	23
Meters and services	29
Non-utility property	12
Officers	5
Operating expenses	23
Operating revenues	22
Organization and control	5
Other assets	14
Other income	21
Other paid in capital	16
Payables to associated companies	18
Population served	29
Proprietary capital	17
Purchased water for resale	27
Retained earnings	17
Safe Drinking Water Bond Act Data	31-32
Service connections	29
Sources of supply and water developed	27
Status with Board of Health	30
Stockholders	16
Storage facilities	27
Taxes	24
Transmission and distribution facilities	28
Unamortized debt discount and expense	15
Unamortized premium on debt	15
Utility plant	11
Water delivered to metered customers	29
Water plant in service	11
Water plant held for future use	12

BASS LAKE WATER COMPANY



P.O. BOX 113 • BASS LAKE, CALIFORNIA 93604 • FAX 559-642-2771

559-642-2494

Enclosure to 2013 Public Utilities Commission Annual Report

March 28, 2014

State Of California
Public Utilities Commission
505 Van Ness Avenue
San Francisco, CA 94102-3298

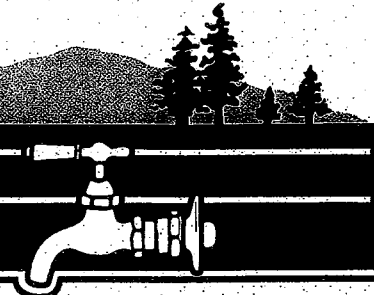
Reference: Resolution W-4544 dated June 30, 2005 requiring progress reports on our Surface Water Treatment Plant Project to be submitted with our Annual Reports.

Progress Report

Our progress report for 2013 consists of the following submission to the California Department of Public Health (CDPH) and is attached for your reference:

- May 31, 2013 Letter to CDPH

BASS LAKE WATER COMPANY



P.O. BOX 113 • BASS LAKE, CALIFORNIA 93604 • FAX 559-642-2771

559-642-2494

May 31, 2013

Arnold Hatai, P.E.
Merced District
Southern California Branch
Drinking Water Field Operations
California Department of Public Health
265 W. Bullard Avenue, Ste. 101
Fresno, CA 93704-1755

Subject: Status update on new Surface Water Treatment Plant

Dear Arnold,

This is a status report as of January 1 - May 31, 2013 on the above referenced project.

January 24, 2013: I met with USFS District Ranger Dave Martin and Assistant Land's Manager Henry Herrera. They advised the Forest Supervisor in their Regional Office had directed a review of their NEPA Categorical Exclusion issued by the District Ranger November 2, 2010.

March 29, 2013: Engineer Aecom submitted CEQA related documents (nearly 50 pages of material) to Ms. Diane Marks and Mrs. Beverly Fleming in response to their inquiries related to the project.

March 29 – April 19, 2013: We complied and mailed to our PUC Consultant the necessary materials to begin work on a Rate Base Offset filing to the PUC to adjust our rates for the \$500,000.00+ plant improvements made to the system from 2009-2012. This will assist in accumulating funds for the treatment plant project not funded by the loan and the increased cash flow will also assist in obtaining final loan approval.

April 5, 2013: The camouflage tape was installed on the intake pipe in Willow Creek.

April 16, 2013: I met with Engineers Mark Reitz and Brandon Stipe of Aecom to review their progress on the 30% SWTP plans. We reviewed and discussed current membrane filters, plant and site plan layout, and water and sewer connections to existing lines among other items.

April 19, 2013: The Engineer sent revised site plan and building layouts to us for review

April 25, 2013: Engineer Brandon Stipe conducted a site visit to review plans and obtain specific plant requirements and preferences from our Superintendent.

May 1, 2013: We received from the Engineer and reviewed an outline of changes/additions to the SWTP site layout, drainage, floor plans, electrical considerations, etc.

May 16, 2013: We were advised by Henry Herrera of the USFS that upon conducting the analysis of the Categorical Exclusion it was determined an Environmental Analysis (EA) was the "most appropriate anticipated level of analysis". Accordingly, they are now requiring the project to go through that process which requires a number of steps including mailing to various agencies, organizations and our customers a Notice of Proposed Action, drafting and mailing a draft EA, and publishing a Notice which commences a 30 day scoping period. Once a decision is made there will be a 45 day period to object to the final draft EA. The USFS could not provide a precise timetable for these steps but my current estimate is this will delay until this fall the issuance of the final decision and final EA. Until this is received, construction on the plant can not begin.

I conveyed my frustration and disappointment to them regarding this decision since the original Categorical Exclusion was issued 2 ½ years ago and we relied on it to continue project planning and the installation of the new intake structure last fall. I was advised there was no other recourse for us and that this procedure must be followed. While I considered some type of appeal of their decision or legal action, I concluded that course of action would likely prolong the matter even further and ultimately be counter-productive to our goal of completing the project. They did state no further studies would be required and they would be able to use the information already compiled to complete the EA. Given the circumstances, I asked the District Ranger for their cooperation in expediting this procedure and was told they will do all they can.

May 21, 2013: We received an updated Expression of Interest letter from Plumas Bank containing an increased loan amount and a revised loan-to-value from 85% to 90% which will aide in financing of the project

May 23, 2013: We received the preliminary elevation rendering and floor plan of the SWTP building from the architect.

May 31, 2013: The final 30% engineering plans are due from the Engineer. This will allow for the cost estimate of the entire project to be updated for use with the lender as well as the PUC.

System Improvements & SWTP Expense

Significant system improvements completed in 2012 included the installation of 850' of new 6" main and 2 new fire hydrants on Road 432 for a total cost of \$103,141.74 and the installation of new well casing, sounding tube and wiring on North Shore Well #4 at a cost of \$28,764.56.

Expense for the new SWTP included the cost of materials and installation of the new intake structure last fall at a cost of \$116,643.38 and engineering fees from January 1, 2012 to May 3, 2013 in the amount of \$79,711.09.

Increase in filtration Rate

In view of the current status and our upcoming seasonal demands, and considering the significant progress we are continuing to make on the SWTP project and other system improvements, we once again request an extension of your previously approved increase in filtration rate to 400 GPM for our existing treatment plant for the 2013 season from June 14th to September 9th. This will allow us to continue to provide a reliable back-up supply of water for both domestic and firefighting purposes.

If you have any questions, please give me a call.

Sincerely,



Stephen R. Welch
President

SRW/jad