

Received _____
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CLASS B and C
WATER UTILITIES

U# WTD-214

2013
ANNUAL REPORT
OF

LITTLE BEAR WATER COMPANY

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

51201 PINE CANYON ROAD

KING CITY, CALIFORNIA
(OFFICIAL MAILING ADDRESS)

93930
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

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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.

I N S T R U C T I O N S

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: LITTLE BEAR WATER COMPANY, INC.

2. Official mailing address:
51201 PINE CANYON ROAD, KING CITY, CALIFORNIA 93930

3. Name and title of person to whom correspondence should be addressed:
RICHARD HIWA, GENERAL MANAGER Telephone: (831) 385-3524

4. Address where accounting records are maintained:
51201 PINE CANYON ROAD, KING CITY, CALIFORNIA 93930

5. Service Area (Refer to district reports if applicable) KING CITY, COUNTY OF MONTEREY, CALIFORNIA

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
Name: RICHARD HIWA, GENERAL MANAGER Telephone: (831) 385-3524
Address: 51201 PINE CANYON ROAD, KING CITY, CALIFORNIA 93930

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) LITTLE BEAR WATER COMPANY, INC.
Organized under laws of (state) CALIFORNIA Date: 11/13/1964

Principal Officers:
Name: ALBIN MORISOLI Title: PRESIDENT
Name: DIANE JOHNSON Title: VICE-PRESIDENT
Name: DAVID MORISOLI Title: SECRETARY
Name: _____ Title: _____

8. Names of associated companies: SIERRA VISTA PROPERTIES, INC.

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: _____ 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:
RICHARD HIWA, GRADE D-4, LICENSE NO. 16223
RICHARD HIWA, GRADE T-2, LICENSE NO. 14853

12. This annual report was prepared by:
Name of firm or consultant: RICHARD HIWA
Address of firm or consultant: 51201 PINE CANYON ROAD, KING CITY, CALIFORNIA
Phone Number of firm or consultant: (831) 385-3524

BALANCE SHEET AND CAPITALIZATION DATA

Calendar Year 2013

NAME OF UTILITY LITTLE BEAR WATER COMPANY Telephone: (831) 385-3524

PERSON RESPONSIBLE FOR THIS REPORT RICHARD HIWA, GENERAL MANAGER, LBWC

	<u>1/1/2013</u>	<u>12/31/2013</u>	<u>Average</u>
BALANCE SHEET DATA			
1 Intangible Plant	2,528	2,528	2,528
2 Land and Land Rights	13,460	13,460	13,460
3 Depreciable Plant	1,896,038	1,922,778	1,909,408
4 Gross Plant in Service	1,912,026	1,938,766	1,925,396
5 Less: Accumulated Depreciation	-740,191	-780,086	-760,139
6 Net Water Plant in Service	1,171,835	1,158,680	1,165,258
7 Water Plant Held for Future Use	0	0	0
8 Construction Work in Progress	8,116	18,140	13,128
9 Materials and Supplies	0	0	0
10 Less: Advances for Construction	0	0	0
11 Less: Contribution in Aid of Construction	-66,223	-66,223	-66,223
12 Less: Accumulated Deferred Income and Investment Tax Credits	0	0	0
13 Net Plant Investment	<u>1,113,728</u>	<u>1,110,597</u>	<u>1,112,163</u>
CAPITALIZATION			
14 Common Stock	31,500	31,500	31,500
15 Proprietary Capital (Individual or Partnership)	0	0	0
16 Paid-in Capital	292,651	292,651	292,651
17 Retained Earnings	564,241	603,738	583,989
18 Common Stock and Equity (Lines 14 through 17)	888,392	927,889	908,140
19 Preferred Stock	0	0	0
20 Long-Term Debt	375,291	314,149	344,720
21 Notes Payable	0	0	0
22 Total Capitalization (Lines 18 through 21)	<u>1,263,683</u>	<u>1,242,038</u>	<u>1,252,860</u>

INCOME STATEMENT AND OTHER DATA

Calendar Year 2013

NAME OF UTILITY LITTLE BEAR WATER COMPANY, INC.

Telephone: (831) 385-3524

INCOME STATEMENT	Annual Amount
23 Unmetered Water Revenue	0
24 Fire Protection Revenue	0
25 Irrigation Revenue	0
26 Metered Water Revenue	584,494
27 Total Operating Revenue	584,494
28 <u>Operating Expenses</u>	494,015
29 Depreciation Expense (Composite Rate: <u>2.79%</u>)	30,985
30 Amortization and Property Losses	0
31 Property Taxes	9,310
32 Taxes Other Than Income Taxes	12,015
33 Total Operating Revenue Deduction Before Taxes	546,325
34 California Corp. Franchise Tax	9574
35 Federal Corporate Income Tax	21,571
36 Total Operating Revenue Deduction After Taxes	577,470
37 Net Operating Income (Loss) - California Water Operations	7,024
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	0
39 Income Available for Fixed Charges	0
40 Interest Expense	0
41 Net Income (Loss) Before Dividends	39,984
42 Preferred Stock Dividends	0
43 Net Income (Loss) Available for Common Stock	39,984

OTHER DATA	Annual Amount
44 Refunds of Advances for Construction	0
45 Total Payroll Charged to Operating Expenses	150,705
46 Purchased Water	0
47 Power	95,827

<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		699	699	699
49 Flat Rate Service Connections		0	0	0
50 Total Active Service Connections		699	699	699

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	1,982,107	1,912,026
3	101.1	Water Plant in Service - SDWBA	A-1 & A-1b		
4	101.2	Water Plant in Service - Prop 50	A-1 & A-1c		
5	103	Water Plant Held for Future Use	A-1 & A-1d		
6	104	Water Plant Purchased or Sold	A-1		
7	105	Construction Work in Progress - Water Plant	A-1	8,116	8,116
8	105.1	Construction Work in Progress - SDWBA	A-1		
9	105.2	Construction Work in Progress - Prop 50	A-1		
10		Total Utility Plant		1,990,223	1,920,142
11	108	Accumulated Depreciation of Water Plant	A-3	-766,235	-740,191
12	108.1	Accumulated Amortization of SDWBA loan	A-3		
13	108.2	Reserve for Depreciation of Utility Plant - Prop 50	A-3		
14	114	Water Plant Acquisition Adjustments	A-1		
15		Total Amortization and Adjustments			
16		Net utility plant		1,223,988	1,179,951
17					
18		INVESTMENTS			
19	121	Non-utility Property and Other Assets			
20	122	Accumulated Depreciation of Non-utility Property	A-3		
21		Net non-utility property			
22	123	Investments in Associated Companies			
23	124	Other Investments		180,000	180,000
24		Total Investments		180,000	180,000
25					
26		CURRENT AND ACCRUED ASSETS			
27	131	Cash		199,077	191,460
28	131.3	Cash - Miscellaneous Special Deposits - Prop 50			
29	132	Special Accounts			
30	141	Accounts Receivable - Customers		24,470	27,360
31	142	Receivables from Associated Companies			43,921
32	143	Accumulated Provision for Uncollectible Accounts			
33	151	Materials and Supplies			
34	174	Other Current Assets		4,120	3,031
35		Total current and accrued assets		227,667	265,772
36					
37	180	Deferred Charges	A-5	18,914	16,631
38					
39		Total assets and deferred charges		1,650,569	1,642,354

**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	31,500	31,500
42	204	Preferred Stock	A-6		
43	211	Other Paid-in Capital	A-8	292,651	292,651
44	215	Retained Earnings	A-9	603,738	564,241
45		Total corporate capital and retained earnings		896,389	888,392
46					
47		PROPRIETARY CAPITAL			
48	218	Proprietary Capital	A-10		
49	218.1	Proprietary Drawings			
50		Total proprietary capital			
51					
52		LONG TERM DEBT			
53	224	Long-term Debt	A-11	314,149	331,642
54	225	Advances from Associated Companies	A-12	0	0
55					
56		CURRENT AND ACCRUED LIABILITIES			
57	231	Accounts Payable		0	60,977
58	232	Short-term Notes Payable			
59	233	Customer Deposits		4,870	5,024
60	235	Payables to Associated Companies	A-13		
61	236	Accrued Taxes		92,060	77,495
62	237	Accrued Interest			
63	241	Other Current Liabilities	A-14	47,845	43,649
64		Total current and accrued liabilities		144,775	187,145
65					
66		DEFERRED CREDITS			
67	252	Advances for Construction	A-15		
68	253	Other Credits		193,567	168,952
69	255	Accumulated Deferred Investment Tax Credits	A-16		
70	282	Accumulated Deferred Income taxes - ACRS Depreciation	A-16		
71	283	Accumulated Deferred Income taxes - Other	A-16		
72		Total deferred credits		193,567	168,952
73					
74		CONTRIBUTIONS IN AID OF CONSTRUCTION			
75	266.0	Contributions - Publicly Grant-Funded Plant - Prop 50			
76	266.1	Accumulated Amortization of Contributions - Prop 50			
77		Net Contributions - Public Grant-Funded Plant - Prop 50			
78	271	Contributions in Aid of Construction	A-17	107,535	107,535
79	272	Accumulated Amortization of Contributions		-39,567	-41,312
80		Net Contributions in Aid of Construction		67,968	66,223
81		Total liabilities and other credits		1,616,848	1,642,354

**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)	1,872,970	85,310	-1,900	0	1,956,379.90
2	101.1	Water Plant In Service - SDWBA					
3	101.2	Water Plant In Service - Prop 50					
4	103	Water plant held for future use					
5	104	Water plant purchased or sold					
6	105	Construction Work in Progress - Water Plant	8,116	0			8,116
7	105.1	Construction Work in Progress - SDWBA					
8	105.2	Construction Work in Progress - Prop 50					
9	114	Water Plant Acquisition Adjustments					
10		Total utility plant	1,881,086	85,309.90	-1,900		1,964,495.90

* 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	2,528				2,528
3	303	Land	13,460				13,460
4		Total non-depreciable plant	15,988				15,988
5							
6		DEPRECIABLE PLANT					
7	304	Structures	67,680				67,680
8	307	Wells	170,092				170,092
9	317	Other Water Source Plant	4,747	2,560			7,307
10	311	Pumping Equipment	203,023		-1,900		201,123
11	320	Water Treatment Plant	26,216				26,216
12	330	Reservoirs, Tanks and Sandpipes	505,267				505,267
13	331	Water Mains	515,035	70,081			585,116
14	333	Services and Meter Installations	28,075	3,472			31,547
15	334	Meters	53,842	3,514			57,356
16	335	Hydrants	27,684	2,963			30,647
17	339	Other Equipment	130,127				130,127
18	340	Office Furniture and Equipment	21,992				21,992
19	341	Transportation Equipment	103,202				103,202
20		Total depreciable plant	1,856,982				1,937,672
21		Total water plant in service	1,872,970	82,590	-1,900		1,953,660

* 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	NONE				
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	NONE				
7	304	Structures					
8	307	Wells					
9	317	Other Water Source Plant					
10	311	Pumping Equipment					
11	320	Water Treatment Plant					
12	330	Reservoirs, Tanks and Sandpipes					
13	331	Water Mains					
14	333	Services and Meter Installations					
15	334	Meters					
16	335	Hydrants					
17	339	Other Equipment					
18	340	Office Furniture and Equipment					
19	341	Transportation Equipment					
20		Total depreciable plant					
21		Total water plant in service					

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

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

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property will be placed in Service (c)	Balance End of Year (d)
1				
2				
3				
4	NONE			
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	NONE	
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	575,191	165,00		
2	Add: Credits to reserves during year				
3	(a) Charged to Account No. 403 (Footnote 1)	44,751	0		
4	(b) Charged to Account No 272	3,001	0		
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)				
10	Total Credits	44,752	0		
11	Deduct: Debits to reserves during year				
12	(a) Book cost of property retired	-2,000	0		
13	(b) Cost of removal				
14	(c) All other debits (Footnote 3)				
15	Total debits	-2,000	0		
16	Balance in reserve at end of year	617,943	165,000		
17					
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE				2.79%
19					
20	(2) EXPLANATION OF ALL OTHER CREDITS:				
21					
22					
23					
24					
25					
26	(3) EXPLANATION OF ALL OTHER DEBITS:				
27					
28					
29					
30					
31					
32	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION				
33	(a) Straight line	[]			
34	(b) Liberalized	[]			
35	(1) Sum of the years digits	[]			
36	(2) Double declining balance	[]			
37	(3) Other	[]			
38	(c) Both straight line and liberalized	[]			

SCHEDULE A-3a
Account No. 108 - Analysis of Entries in Depreciation Reserve (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	19,903	2,047			21,950
2	307	Wells	22,257	453			22,710
3	317	Other Water Source Plant	763	190			953
4	311	Pumping Equipment	51,610	5,813			57,422
5	320	Water Treatment Plant	18,057	1,311			19,368
6	330	Reservoirs, Tanks and Sandpipes	73,232	10,236			83,468
7	331	Water Mains	136,410	7,923	-3,675		140,658
8	333	Services and Meter Installations	14,455	869			15,324
9	334	Meters	38,099	2,195			40,294
10	335	Hydrants	11,329	692			12,021
11	339	Other Equipment	55,089	5,978			61,067
12	340	Office Furniture and Equipment	17,027	1,215			18,242
13	341	Transportation Equipment	116,960	8,637			125,597
14		Total	575,191	47,558			622,749

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

Line No.	Item (a)	Amount (b)
1	PREPAID EXPENSES	2,419
2	ACCOUNTS RECEIVABLE-OTHER	3,724
3		
4		
5		
6		
7		
8		
9		
10	TOTAL	6,143

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									
2									
3									
4									
5									
6			NONE						
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		500	63	500	31,500		0
2								
3								
4								
5								
6								
7								
8							Total	0

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	SIERRA VISTA PROPERTIES, INC.	500		
2				
3				
4				
5				
6				
7				
8				
9				
10	Total number of shares	500	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	ADVANCES FROM SHAREHOLDERS	292,651
2		
3		
4		
5		
6		
7		
8	Total	292,651

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	564,241
2	CREDITS	
3	Net income	
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	
7		
8	DEBITS	
9	Net losses	0
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	564,241

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	CREDITS	
3	Net income	
4	Additional investments during year	NONE
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	CHASE		SEP(2010)	AUG(2020)	456,742	371,367		26,035		26,035
2	RABOBANK		DEC(2013)	DEC(2013)	24,000	5,249		487		487
3										
4										
5										
6										

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

Line No.	Nature of Obligation (a)	Amount of Obligation (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1	NONE				
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	NONE				
2					
3					
4					
5					
6	Totals				

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

Line No.	Description (a)	Balance End of Year (b)
1	CURRENT PORTION OF LTD-CHASE	38,000
2	CURRENT PORTION OF LTD-ROBOBANK	5,015
3		
4		
5	Total	

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year		0
2	Additions during year		
3	Subtotal - Beginning balance plus additions during year		
4	Charges during year:		
5	Refunds		
6	Percentage of revenue basis		
7	Proportionate cost basis		
8	Present worth basis		
9	Total refunds		
10	Transfers to Acct. 271, Contributions in aid of Construction		
11	Due to expiration of contracts		
12	Due to present worth discount		
13	Total transfers to Acct. 271		
14	Securities Exchanged for Contracts (Enter detail below)		
15	Subtotal - charges during year		
16	Balance end of year		0

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

Line No.	Item (a)	Account 255 Investment Tax Credit (b)	Account 282 Income Tax - ACRS Depreciation (c)	Account 283 - Other (d)
1	NONE			
2				
3				
4				
5	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	66,224	69,224			
2	Add: Credits to account during year					
3	Contributions received during year					
4	Other credits*					
5	Total credits	0	0			
6	Deduct: Debits to Account during year					
7	Depreciation charges for year	3,001	3,001			
8	Non-depreciable donated property retired					
9	Other debits*					
10	Total debits	3,001	3,001			
11	Balance end of year	69,225	69,225			

* 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	595,494
OPERATING REVENUE DEDUCTIONS				
2	401	Operating Expenses	B-2	494,015
3	403	Depreciation Expense	A-3	30,985
4	407	SDWBA Loan Amortization Expense	pages 7 & 8	0
5	408	Taxes Other Than Income Taxes	B-3	21,325
6	409	State Corporate Income Tax Expense	B-3	9,574
7	410	Federal Corporate Income Tax Expense	B-3	21,571
8		Total operating revenue deductions		577,470
9		Total utility operating income		8,024
OTHER INCOME AND DEDUCTIONS				
10	421	Non-utility Income	B-5	0
11	426	Miscellaneous Non-utility Expense	B-5	1,208
12	427	Interest Expense	B-6	21,579
13		Total other income and deductions		22,787
14		Net income		-14,763

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			
3		460.2 Commercial and Multi-residential			
4		460.3 Large Water Users			
5		460.5 Safe Drinking Water Bond Surcharge			
6		460.9 Other Unmetered Revenue			
7		Sub-total			
8	462	Fire protection revenue			
9		462.1 Public Fire Protection			
10		462.2 Private Fire Protection			
11		Sub-total			
12	465	Irrigation revenue			
13	470	Metered water revenue			
14		470.1 Single-family Residential	584,495	535,140	49,347
15		470.2 Commercial and Multi-residential			
16		470.3 Large Water Users			
17		470.5 Safe Drinking Water Bond Surcharge			
18		470.9 Other Metered Revenue			
19		Sub-total	584,495	535,148	49,347
20		Total water service revenues	584,495	535,148	49,347
21	480	Other Water Revenue			
22		Total operating revenues	584,495	535,148	49,347

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	93,133	83,236	9,897
3	616	Other Volume Related Expenses	5,232	1,681	3,551
4		Total volume related expenses	98,365	84,917	13,448
		NON-VOLUME RELATED EXPENSES			
5	630	Employee Labor	60,713	88,033	-27,320
6	640	Materials	35,991	10,901	25,090
7	650	Contract Work	86,176	22,278	63,898
8	660	Transportation Expenses	48,848	30,373	18,475
9	664	Other Plant Maintenance Expenses	14,339	3,486	10,853
10		Total non-volume related expenses	246,067	155,071	118,316
11		Total plant operation and maintenance exp.	344,432	239,988	131,764
		ADMINISTRATIVE AND GENERAL EXPENSES			
12	670	Office Salaries	28,994	36,818	-7,824
13	671	Management Salaries	60,998	65,928	-4,930
14	674	Employee Pensions and Benefits	16,339	13,728	2,611
15	676	Uncollectible Accounts Expense	2,190	771	1,419
16	678	Office Services and Rentals	17,656	5,760	11,896
17	681	Office Supplies and Expenses	23,297	16,941	6,356
18	682	Professional Services	24,505	12,856	11,649
19	684	Insurance	29,662	24,441	5,221
20	688	Regulatory Commission Expense	10,049	11,012	-963
21	689	General Expenses	25,386	3,750	21,636
22		Total administrative and general expenses	239,076	192,005	60,788
23	800	Expenses Capitalized	0	0	0
24		Net administrative and general expense	239,076	192,005	60,788
25		Total operating expenses	583,508	431,993	151,515

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	18,722	18,722	
2	State corporate franchise tax	31,626	31,626	
3	State unemployment insurance tax	13,671	13,671	
4	Other state and local taxes	12,015	12,015	
5	Federal unemployment insurance tax	15,180	15,180	
6	Federal insurance contributions act			
7	Other federal taxes			
8	Federal income taxes	21,571	21,571	
9	Total	112,785	112,785	

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	
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4		
5		
6		INFORMATION
7		NOT
8		AVAILABLE
9		
10	Federal tax net income	
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	PRIOR YEAR INCOME	0	0
2	CHARITABLE CONTRIBUTIONS	0	1,208
3	MISCELLANEOUS INCOME	0	0
4	NON-UTILITY EXPENSES	0	1,287
5	Total	0	2,495

SCHEDULE B-6
Account No. 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	INTEREST ON SHORT-TERM DEBT	210
2	INTEREST ON LONG-TERM DEBT	21,369
3		
4		
5		
6		
7		
8		
9		
10	Total	21,579

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	2	60,713		60,713
2	670	Office salaries	1	28,994		28,994
3	671	Management salaries	4	60,998		60,998
4						
5						
6		Total		150,705		150,705

**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									
2									
3									
4									
5									

WELLS						Pumping Capacity (Unit) ²	Annual Quantities Pumped(Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	No.	Dimensions	Depth to Water ¹			
6	WELL NO. #1	JOLON ROAD	1	12	58	450	0	
7	WELL No. # 2	JOLON ROAD	2	12	57	600	0	
8	WELL NO. #3	JOLON ROAD	3	16	35	1,100		
9								
10								

TUNNELS AND SPRINGS				FLOW IN (Unit) ²		Annual Quantities Pumped(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11							
12				N/A			
13							
14							
15							

Purchased Water for Resale		
16	Purchased from	N/A
17	Annual Quantities purchased	0 (Unit chosen) ¹
18		
19		

* 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.

**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			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	4	801,000 GALLONS	STEEL BOLTED TANKS
12	Concrete	11	406,000 GALLONS	CONCRET W/METAL ROOFING
13	Total	15	1,207,000 GALLONS	

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								
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								
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								300	300
12	Cast iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos						4,000		5,892	15,900
19	Welded steel									
20	Wood									
21	Other (specify) PVC	100	7,900		1,000		6,634		45,530	9,400
22	Total	100	7,900		1,000		10,634		51,722	25,300

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									300
24	Cast iron (cement lined)									
25	Concrete									
26	Copper									
27	Riveted steel									
28	Standard screw									
29	Screw or welded casing									
30	Cement - asbestos									25,792
31	Welded steel									
32	Wood									
33	Other (specify)PVC	3,000	4,000							77,564
34	Total	3,000	4,000							103,656

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

Size	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
5/8 x 3/4 - in	137	137		
3/4 - in	545	545		
1 - in	13	13		
- in	3	3		
- in	1	1		
- in				
- in				
- in				
Other				
Total	699	699		

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

Size	Meters	Services
5/8 x 3/4 - in	137	
3/4 - in	545	
1 - in	13	
- in	3	
- in	1	
- in		
- in		
- in		
Other		
Total	699	

**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	_____
2. More than 10, but less than 15 years	_____
3. More than 15 years	_____

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

	During Current Year								Subtotal
	January	February	March	April	May	June	July		
Single-family residential	4.69	5.41	5.26	7.79	12.02	13.65	14.35	63.17	
Commercial and Multi-residential									
Large water users									
Public authorities									
Irrigation									
Other (specify)									
Total	4.69	5.41	5.26	7.79	12.02	13.65	14.35	63.17	
	During Current Year							Total	Total Prior Year
	August	September	October	November	December	Subtotal			
Single-family residential	14.37	12.20	11.19	10.05	6.35	54.16	117.33	112.25	
Commercial and Multi-residential									
Large water users									
Public authorities									
Irrigation									
Other (specify)									
Total	14.37	12.20	11.19	10.05	6.35	54.16	117.33	112.25	

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

Total acres irrigated: _____

Total population served: _____ 2,410

**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: _____
 Address: _____
 Phone Number: _____
 Account Number: _____
 Date Hired: _____

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

\$ _____ NONE _____

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
3/4 inch		
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	\$ _____
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					
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
5		DEPRECIABLE PLANT					
6	304	Structures					
7	307	Wells	147,437				147,437
8	317	Other water source plant					
9	311	Pumping equipment	14,955				14,955
10	320	Water treatment plant					
11	330	Reservoirs, tanks and sandpipes					
12	331	Water mains	2,608				2,608
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	165,000				165,000
20		Total water plant in service	165,000				165,000

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: _____ NONE _____
 Address: _____
 Account Number: _____
 Date Opened: _____

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

A. Commercial

NAME	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

B. Residential

NAME	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

3. Summary of the bank account activities showing:

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

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

DECLARATION

(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)

I, the undersigned _____ **RICHARD HIWA, GENERAL MANAGER**
Officer, Partner, or Owner (Please Print)

of _____ **LITTLE BEAR 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.

_____ **GENERAL MANAGER**

Title (Please Print)

_____ Signature

_____ **(831) 385-3524**

Telephone Number

_____ **24-Apr-14**

Date

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