

Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# U 190 W

2014
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, 2014

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2015

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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, 2015**, 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, 2014, through December 31, 2014. 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: 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 Sec 8,9,15,16,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 SHANTI ROGERS - T1# 35723
ERIC SHEARER - T3# 27429/D2#30855 CLINT STIVERS - T2#34715/D1#38783

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 2014

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

PERSON RESPONSIBLE FOR THIS REPORT LORI BRAND

| | <u>1/1/2014</u> | <u>12/31/2014</u> | <u>Average</u> |
|-----------------------------------------------------------------|--------------------|--------------------|--------------------|
| BALANCE SHEET DATA | | | |
| 1 Intangible Plant | \$646 | \$646 | \$646 |
| 2 Land and Land Rights | \$0 | \$0 | \$0 |
| 3 Depreciable Plant | \$2,470,859 | \$2,478,663 | \$2,474,761 |
| 4 Gross Plant in Service | \$2,471,505 | \$2,479,309 | \$2,475,407 |
| 5 Less: Accumulated Depreciation | (\$861,503) | (\$910,902) | (\$886,203) |
| 6 Net Water Plant in Service | \$1,610,002 | \$1,568,407 | \$1,589,205 |
| 7 Water Plant Held for Future Use | \$0 | \$0 | \$0 |
| 8 Construction Work in Progress | \$374,403 | \$478,917 | \$426,660 |
| 9 Materials and Supplies | \$4,000 | \$4,000 | \$4,000 |
| 10 Less: Advances for Construction | (\$311,201) | (\$289,430) | (\$300,315) |
| 11 Less: Contribution in Aid of Construction | (\$12,000) | (\$16,000) | (\$14,000) |
| 12 Less: Accumulated Deferred Income and Investment Tax Credits | (\$369,637) | (\$382,170) | (\$375,904) |
| 13 Net Plant Investment | <u>\$1,295,567</u> | <u>\$1,363,724</u> | <u>\$1,329,645</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 | (\$332,967) | (\$251,547) | (\$292,257) |
| 18 Common Stock and Equity (Lines 14 through 17) | \$935,310 | \$1,016,730 | \$976,020 |
| 19 Preferred Stock | \$0 | \$0 | \$0 |
| 20 Long-Term Debt | (\$610,322) | (\$548,905) | (\$579,614) |
| 21 Notes Payable | \$0 | \$0 | \$0 |
| 22 Total Capitalization (Lines 18 through 21) | <u>\$324,988</u> | <u>\$467,825</u> | <u>\$396,407</u> |

INCOME STATEMENT AND OTHER DATA

Calendar Year 2014

NAME OF UTILITY BASS LAKE WATER COMPANY

Telephone: 559-642-2494

INCOME STATEMENT

| | <u>Annual Amount</u> |
|----------------------------------------------------------------------------------|--------------------------|
| 23 Unmetered Water Revenue | \$702,029 |
| 24 Fire Protection Revenue | \$0 |
| 25 Irrigation Revenue | \$2,176 |
| 26 Metered Water Revenue | \$64,154 |
| 27 Total Operating Revenue | \$768,359 |
| 28 <u>Operating Expenses</u> | \$574,109 |
| 29 Depreciation Expense (Composite Rate: <u>2.10%</u>) | \$49,400 |
| 30 Amortization and Property Losses | \$0 |
| 31 Property Taxes | \$7,722 |
| 32 Taxes Other Than Income Taxes | \$20,911 |
| 33 Total Operating Revenue Deduction Before Taxes | \$652,142 |
| 34 California Corp. Franchise Tax | \$5,382 |
| 35 Federal Corporate Income Tax | \$709 |
| 36 Total Operating Revenue Deduction After Taxes | \$658,233 |
| 37 Net Operating Income (Loss) - California Water Operations | \$110,126 |
| 38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense) | \$16,408 |
| 39 Income Available for Fixed Charges | \$126,534 |
| 40 Interest Expense | \$45,119 |
| 41 Net Income (Loss) Before Dividends | \$81,415 |
| 42 Preferred Stock Dividends | \$0 |
| 43 Net Income (Loss) Available for Common Stock | \$81,415 |

OTHER DATA

| | |
|------------------------------------------------|-----------|
| 44 Refunds of Advances for Construction | \$21,771 |
| 45 Total Payroll Charged to Operating Expenses | \$237,891 |
| 46 Purchased Water | \$0 |
| 47 Power | \$ 24,044 |

| | | | Annual Average |
|-------------------------------------|----------------------|--------|-------------------|
| <u>Active Service Connections</u> | (Exc. Fire Protect.) | Jan. 1 | Dec. 31 |
| 48 Metered Service Connections | | 44 | 43 |
| 49 Flat Rate Service Connections | | 956 | 960 |
| 50 Total Active Service Connections | | 1000 | 1003 |
| | | | 43.5 |
| | | | 958 |
| | | | 1001.5 |

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 2014:

| 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 | \$2,479,309 | \$2,471,505 |
| 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 | \$478,917 | \$374,403 |
| 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 | | \$2,958,226 | \$2,845,908 |
| 11 | 108 | Accumulated Depreciation of Water Plant | A-3 | (\$910,902) | (\$861,503) |
| 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 | | (\$910,902) | (\$861,503) |
| 16 | | Net utility plant | | \$2,047,324 | \$1,984,405 |
| 17 | | | | | |
| 18 | | INVESTMENTS | | | |
| 19 | 121 | Non-utility Property and Other Assets | | \$0 | \$0 |
| 20 | 122 | Accumulated Depreciation of Non-utility Property | A-3 | (\$10,608) | (\$8,541) |
| 21 | | Net non-utility property | | (\$10,608) | (\$8,541) |
| 22 | 123 | Investments in Associated Companies | | \$0 | \$0 |
| 23 | 124 | Other Investments | | \$0 | \$0 |
| 24 | | Total Investments | | (\$10,608) | (\$8,541) |
| 25 | | | | | |
| 26 | | CURRENT AND ACCRUED ASSETS | | | |
| 27 | 131 | Cash | | \$22,168 | \$121,185 |
| 28 | 131.3 | Cash - Miscellaneous Special Deposits - Prop 50 | | \$0 | \$0 |
| 29 | 132 | Special Accounts | | \$35,081 | \$31,063 |
| 30 | 141 | Accounts Receivable - Customers | | \$293,952 | \$226,237 |
| 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 | | \$100,266 | \$97,790 |
| 35 | | Total current and accrued assets | | \$455,466 | \$480,275 |
| 36 | | | | | |
| 37 | 180 | Deferred Charges | A-5 | \$0 | \$0 |
| 38 | | | | | |
| 39 | | Total assets and deferred charges | | \$2,492,182 | \$2,456,139 |

**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 | (\$251,547) | (\$332,967) |
| 45 | | Total corporate capital and retained earnings | | \$1,016,730 | \$935,310 |
| 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 | \$548,905 | \$610,322 |
| 54 | 225 | Advances from Associated Companies | A-12 | \$0 | \$0 |
| 55 | | | | | |
| 56 | | CURRENT AND ACCRUED LIABILITIES | | | |
| 57 | 231 | Accounts Payable | | \$28,377 | \$31,482 |
| 58 | 232 | Short-term Notes Payable | | \$9,073 | \$0 |
| 59 | 233 | Customer Deposits | | \$0 | \$0 |
| 60 | 235 | Payables to Associated Companies | A-13 | \$0 | \$35,636 |
| 61 | 236 | Accrued Taxes | | \$1,475 | \$525 |
| 62 | 237 | Accrued Interest | | \$0 | \$0 |
| 63 | 241 | Other Current Liabilities | A-14 | \$200,022 | \$150,021 |
| 64 | | Total current and accrued liabilities | | \$238,947 | \$217,664 |
| 65 | | | | | |
| 66 | | DEFERRED CREDITS | | | |
| 67 | 252 | Advances for Construction | A-15 | \$289,430 | \$311,201 |
| 68 | 253 | Other Credits | | \$382,170 | \$369,637 |
| 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 | | \$671,600 | \$680,838 |
| 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 | \$16,000 | \$12,000 |
| 79 | 272 | Accumulated Amortization of Contributions | | \$0 | \$0 |
| 80 | | Net Contributions in Aid of Construction | | \$16,000 | \$12,000 |
| 81 | | Total liabilities and other credits | | \$2,492,182 | \$2,456,134 |

**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) | \$2,471,505 | \$7,804 | | | \$2,479,309 |
| 2 | 101.1 | Water Plant In Service - SDWBA | \$0 | | | | \$0 |
| 3 | 101.2 | Water Plant In Service - Prop 50 | \$0 | | | | \$0 |
| 4 | 103 | Water plant held for future use | \$0 | | | | \$0 |
| 5 | 104 | Water plant purchased or sold | \$0 | | | | |
| 6 | 105 | Construction Work in Progress - Water Plant | \$374,403 | \$104,514 | | | \$478,917 |
| 7 | 105.1 | Construction Work in Progress - SDWBA | \$0 | | | | \$0 |
| 8 | 105.2 | Construction Work in Progress - Prop 50 | \$0 | | | | \$0 |
| 9 | 114 | Water Plant Acquisition Adjustments | \$0 | | | | \$0 |
| 10 | | Total utility plant | \$2,845,908 | \$112,318 | | | \$2,958,226 |

* 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 | \$0 | | | \$646 |
| 3 | 303 | Land | \$0 | \$0 | | | \$0 |
| 4 | | Total non-depreciable plant | \$646 | \$0 | | | \$646 |
| 5 | | | | | | | |
| 6 | | DEPRECIABLE PLANT | | | | | |
| 7 | 304 | Structures | \$30,261 | | | | \$30,261 |
| 8 | 307 | Wells | \$151,616 | | | | \$151,616 |
| 9 | 317 | Other Water Source Plant | \$15,067 | | | | \$15,067 |
| 10 | 311 | Pumping Equipment | \$115,613 | \$6,216 | | | \$121,829 |
| 11 | 320 | Water Treatment Plant | \$160,313 | | | | \$160,313 |
| 12 | 330 | Reservoirs, Tanks and Sandpipes | \$563,196 | | | | \$563,196 |
| 13 | 331 | Water Mains | \$966,934 | | | | \$966,934 |
| 14 | 333 | Services and Meter Installations | \$278,542 | \$887 | | | \$279,429 |
| 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 | \$701 | | | \$701 |
| 19 | 341 | Transportation Equipment | \$71,118 | | | | \$71,118 |
| 20 | | Total depreciable plant | \$2,470,859 | \$7,804 | | | \$2,478,663 |
| 21 | | Total water plant in service | \$2,471,505 | \$7,804 | | | \$2,479,309 |

* 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 | N/A | | | | |
| 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 | N/A | | | | |
| 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 | \$861,502.00 | | | \$8,541.00 |
| 2 | Add: Credits to reserves during year | | | | |
| 3 | (a) Charged to Account No. 403 (Footnote 1) | \$49,400.00 | | | |
| 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) | | | | \$2,067.00 |
| 10 | Total Credits | \$49,400.00 | | | |
| 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 | \$910,902.00 | | | \$10,608.00 |
| 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 | | | | |
| 24 | Total \$2067.00 | | | | |
| 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 | \$42,454 | \$3,790 | | | \$46,244 |
| 3 | 317 | Other Water Source Plant | \$21,576 | \$0 | | | \$21,576 |
| 4 | 311 | Pumping Equipment | \$41,340 | \$3,655 | | | \$44,995 |
| 5 | 320 | Water Treatment Plant | \$17,862 | \$3,527 | | | \$21,389 |
| 6 | 330 | Reservoirs, Tanks and Sandpipes | \$233,715 | \$14,643 | | | \$248,358 |
| 7 | 331 | Water Mains | \$288,006 | \$13,537 | | | \$301,543 |
| 8 | 333 | Services and Meter Installations | \$94,092 | \$7,545 | | | \$101,637 |
| 9 | 334 | Meters | \$973 | \$166 | | | \$1,139 |
| 10 | 335 | Hydrants | \$11,816 | \$1,039 | | | \$12,855 |
| 11 | 339 | Other Equipment | \$17,094 | \$1,499 | | | \$18,593 |
| 12 | 340 | Office Furniture and Equipment | \$0 | \$0 | | | \$0 |
| 13 | 341 | Transportation Equipment | \$92,000 | \$0 | | | \$92,000 |
| 14 | | Total | \$861,502 | \$49,400 | | | \$910,902 |

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

| Line No. | Item (a) | Amount (b) |
|----------|--------------------------------------|---------------------|
| 1 | Prepaid Taxes 174-002 | \$2,706.00 |
| 2 | Deposits 174-003 | \$14,062.00 |
| 3 | Prepaid Insurance 174-005 | \$15,626.31 |
| 4 | Plumas Loan fees/cost Loan A 174-008 | \$10,747.86 |
| 5 | Plumas Loan fees/cost Loan B 174-009 | \$7,947.34 |
| 6 | Plumas Loan fees/cost Loan C 174-010 | \$4,615.00 |
| 7 | Plumas Loan fees/cost Loan D 174-011 | \$1,100.00 |
| 8 | Prepaid Loan fees 174-012 | \$34,823.52 |
| 9 | Suspense 190-000 | \$8,637.61 |
| 10 | Total | \$100,265.64 |

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 | 4,910 | 10 | 4,910 | 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 | 4,910 | | 0 |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | Total number of shares | 4,910 | 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 | \$1,219,177.00 |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |
| 6 | | |
| 7 | | |
| 8 | Total | \$1,219,177.00 |

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

| Line No | Item (a) | Amount (b) |
|---------|-------------------------------------------|-------------|
| 1 | Balance beginning of year | (\$332,967) |
| 2 | CREDITS | |
| 3 | Net income | \$81,415 |
| 4 | Prior period adjustments (Rounding) | \$5 |
| 5 | Other credits (detail) | |
| 6 | Total Credits | \$81,420 |
| 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 | (\$251,547) |

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 | Plumas Bank A | | 1/22/2010 | 1/22/2020 | \$344,593.00 | \$204,247.65 | 7.19% | | | \$16,634.29 |
| 2 | Plumas Bank B | | 1/22/2010 | 1/22/2025 | \$244,771.00 | \$191,254.15 | 7.69% | | | \$15,682.00 |
| 3 | Plumas Bank C | | 5/18/2011 | 5/18/2021 | \$187,000.00 | \$153,403.04 | 7% | | | \$11,845.54 |
| 4 | | | | | | | | | | |
| 5 | | | | | | | | | | |
| 6 | Totals | | | | \$776,364.00 | \$548,904.84 | | | | \$44,161.83 |

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 | | | | | |
| 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 | | | | | |
| 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 | 241-001 Pines LLC loan | \$200,000.00 |
| 2 | 241-003 Sales Tax Liability | \$21.60 |
| 3 | | |
| 4 | | |
| 5 | Total | \$200,021.60 |

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

| Line No. | (a) | (b) | Amount (c) |
|----------|--------------------------------------------------------------|-------------|--------------|
| 1 | Balance beginning of year | | \$311,201.00 |
| 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 | \$21,771.24 | |
| 8 | Present worth basis | | |
| 9 | Total refunds | \$21,771.24 | |
| 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 | | \$289,429.76 |

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 | \$12,000.00 | | | | |
| 2 | Add: Credits to account during year | | | | | |
| 3 | Contributions received during year | \$4,000.00 | | | | |
| 4 | Other credits* | | | | | |
| 5 | Total credits | \$4,000.00 | | | | |
| 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 | \$16,000.00 | | | | |

* 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 | \$786,822 |
| OPERATING REVENUE DEDUCTIONS | | | | |
| 2 | 401 | Operating Expenses | B-2 | (\$574,109) |
| 3 | 403 | Depreciation Expense | A-3 | (\$49,400) |
| 4 | 407 | SDWBA Loan Amortization Expense | pages 7 & 8 | \$0 |
| 5 | 408 | Taxes Other Than Income Taxes | B-3 | (\$28,633) |
| 6 | 409 | State Corporate Income Tax Expense | B-3 | (\$5,382) |
| 7 | 410 | Federal Corporate Income Tax Expense | B-3 | (\$709) |
| 8 | | Total operating revenue deductions | | (\$658,233) |
| 9 | | Total utility operating income | | \$128,589 |
| OTHER INCOME AND DEDUCTIONS | | | | |
| 10 | 421 | Non-utility Income | B-5 | \$18 |
| 11 | 426 | Miscellaneous Non-utility Expense | B-5 | (\$2,073) |
| 12 | 427 | Interest Expense | B-6 | (\$45,119) |
| 13 | | Total other income and deductions | | (\$47,174) |
| 14 | | Net income | | \$81,415 |

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 | \$633,699 | \$614,502 | \$19,197 |
| 3 | | 460.2 Commercial and Multi-residential | \$68,329 | \$66,617 | \$1,712 |
| 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 | \$702,029 | \$681,119 | \$20,910 |
| 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 | \$2,176 | \$2,570 | (\$394) |
| 13 | 470 | Metered water revenue | | | |
| 14 | | 470.1 Single-family Residential | \$0 | \$0 | \$0 |
| 15 | | 470.2 Commercial and Multi-residential | \$16,177 | \$14,749 | \$1,428 |
| 16 | | 470.3 Large Water Users | \$47,977 | \$52,555 | (\$4,578) |
| 17 | | 470.5 Safe Drinking Water Bond Surcharge | \$0 | \$0 | \$0 |
| 18 | | 470.9 Other Metered Revenue | \$0 | \$0 | \$0 |
| 19 | | Sub-total | \$64,154 | \$67,304 | (\$3,150) |
| 20 | | Total water service revenues | \$768,359 | \$750,993 | \$17,366 |
| 21 | 480 | Other Water Revenue | \$18,463 | \$23,608 | (\$5,145) |
| 22 | | Total operating revenues | \$786,822 | \$774,601 | \$12,221 |

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 | \$24,044 | \$23,168 | \$876 |
| 3 | 616 | Other Volume Related Expenses | \$36,834 | \$41,255 | (\$4,421) |
| 4 | | Total volume related expenses | \$60,878 | \$64,423 | (\$3,545) |
| | | NON-VOLUME RELATED EXPENSES | | | |
| 5 | 630 | Employee Labor | \$201,891 | \$186,765 | \$15,126 |
| 6 | 640 | Materials | \$27,961 | \$11,457 | \$16,504 |
| 7 | 650 | Contract Work | \$51,215 | \$46,894 | \$4,321 |
| 8 | 660 | Transportation Expenses | \$16,224 | \$15,845 | \$379 |
| 9 | 664 | Other Plant Maintenance Expenses | \$0 | \$0 | \$0 |
| 10 | | Total non-volume related expenses | \$297,291 | \$260,961 | \$36,330 |
| 11 | | Total plant operation and maintenance exp. | \$358,169 | \$325,384 | \$32,785 |
| | | ADMINISTRATIVE AND GENERAL EXPENSES | | | |
| 12 | 670 | Office Salaries | \$0 | \$0 | \$0 |
| 13 | 671 | Management Salaries | \$36,000 | \$35,723 | \$277 |
| 14 | 674 | Employee Pensions and Benefits | \$36,326 | \$35,224 | \$1,102 |
| 15 | 676 | Uncollectible Accounts Expense | \$315 | \$932 | (\$617) |
| 16 | 678 | Office Services and Rentals | \$18,654 | \$18,005 | \$649 |
| 17 | 681 | Office Supplies and Expenses | \$9,026 | \$7,791 | \$1,235 |
| 18 | 682 | Professional Services | \$20,545 | \$19,025 | \$1,520 |
| 19 | 684 | Insurance | \$73,528 | \$70,433 | \$3,095 |
| 20 | 688 | Regulatory Commission Expense | \$5,197 | \$10,294 | (\$5,098) |
| 21 | 689 | General Expenses | \$16,349 | \$13,981 | \$2,368 |
| 22 | | Total administrative and general expenses | \$215,940 | \$211,407 | \$4,533 |
| 23 | 800 | Expenses Capitalized | \$0 | \$0 | \$0 |
| 24 | | Net administrative and general expense | \$215,940 | \$211,407 | \$4,533 |
| 25 | | Total operating expenses | \$574,109 | \$536,791 | \$37,318 |

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 | \$7,721.86 | \$7,721.86 | |
| 2 | State corporate franchise tax | \$5,382.00 | \$5,382.00 | |
| 3 | State unemployment insurance tax | \$1,446.77 | \$1,446.77 | |
| 4 | Other state and local taxes | \$500.00 | \$500.00 | |
| 5 | Federal unemployment insurance tax | \$765.93 | \$765.93 | |
| 6 | Federal insurance contributions act | \$18,198.61 | \$18,198.61 | |
| 7 | Other federal taxes | \$0.00 | \$0.00 | |
| 8 | Federal income taxes | \$709.00 | \$709.00 | |
| 9 | Total | \$34,724.17 | \$34,724.17 | |

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 | \$81,415.00 |
| 2 | Reconciling amounts (list first additional income and unallowable deductions, | |
| 3 | followed by additional deductions and non-taxable income): | |
| 4 | | |
| 5 | Adjusted depreciation amount | (\$10,933.00) |
| 6 | Rounding adj | (\$2.00) |
| 7 | | |
| 8 | | |
| 9 | | |
| 10 | Federal tax net income | \$70,480.00 |
| 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 | \$17.92 | |
| 2 | Amort of Plumas loans | | \$2,067.00 |
| 3 | Misc. Non-utility expense | | \$6.00 |
| 4 | | | |
| 5 | Total | \$17.92 | \$2,073.00 |

SCHEDULE B-6
Account No. 427 - Interest Expense

| Line No. | Description (a) | Amount (b) |
|----------|----------------------------------|-------------|
| 1 | The Pines Resort of CA, LLC | \$447.07 |
| 2 | Plumas Bank Loan A | \$16,634.29 |
| 3 | Plumas Bank Loan B | \$15,682.00 |
| 4 | Plumas Bank Loan C | \$11,845.54 |
| 5 | First Insurance Funding Interest | \$510.00 |
| 6 | | |
| 7 | | |
| 8 | | |
| 9 | | |
| 10 | Total | \$45,118.90 |

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 | \$201,890.57 | \$201,890.57 | | \$201,890.57 |
| 2 | 670 | Office salaries | \$0.00 | | | \$0.00 |
| 3 | 671 | Management salaries | \$36,000.12 | \$36,000.12 | | \$36,000.12 |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | Total | \$237,890.69 | \$237,890.69 | | \$237,890.69 |

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)* |
| 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>3/1/2007</u> |
| 4. | Date of each supplement or agreement: | <u>6/1/2009 , 3/1/2014</u> |
| 5. | Amount of compensation paid during the year for supervision or management: | \$ <u>26,000.00</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-\$6,500.00/Accounting Services \$19,500</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>26,000.00</u> |
| | (b) Charged to capital amounts | \$ <u>0</u> |
| | (c) Charged to other account | \$ <u>0</u> |
| | Total | \$ <u>26,000.00</u> |
| 11. | Distribution of charges to operating expenses by primary accounts: | Amount |
| | Number and Title of Account: | |
| | <u>678 Office Service & Rental</u> | \$ <u>6,500.00</u> |
| | <u>682 Professional Services</u> | \$ <u>19,500.00</u> |
| | Total | \$ <u>26,000.00</u> |
| 12. | What relationship, if any, exists between respondent and supervisory and/or managing concerns? | |
| | <u>President of respondent owns Bass Lake Realty</u> | |
| * 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 (Unit) ² | Remarks |
|----------------|-----------------|-----------------------------|-----------------------------|-------------------------------------------------|----------|------------|------|----------------------------------------------------------|---------|
| Line No. | Diverted Into * | From Stream or Creek (Name) | Location of Diversion Point | Priority Right | | Diversions | | | |
| | | | | Claim | Capacity | Max. | Min. | | |
| 1 | Pipeline | Willow Creek | 3 miles north of | 0.92 | 0.1 | none | | | |
| 2 | | of North Fork | Road 274 | | | | | | |
| 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 Feet | | | |
| 6 | School Rd. | Rd 274/331 | | 6.5x389 | 275 | 125 gpm | 15,526,309 | |
| 7 | Well #1 | Rd 432/222 | | 6.5x988 | 120 | 30 gpm | 167,600 | Standby |
| 8 | Well #4 | Rd 432/222 | | 6.5x700 | 57 | 20 gpm | 2,111,229 | |
| 9 | Pines #1 | Rd 432/434 | | 6.5x200 | 40 | 45 gpm | 4,626,528 | |
| 10 | Well #3 | Rd 432/222 | | 6.5x521 | 72 | 0 gpm | | 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 | |

* 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 | 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 | 9 | 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 SDWA 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 | | | | | | | | | |
| 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 | | | 892 | 896 |
| Commercial and Multi-Residential | 18 | 18 | 64 | 64 |
| Large water users | 12 | 12 | | |
| Public authorities | 6 | 6 | | |
| Industrial | 0 | 0 | | |
| Irrigation | 7 | 6 | | |
| Other-School | 1 | 1 | | |
| Subtotal | 44 | 43 | 956 | 960 |
| Public fire hydrants | 61 | 61 | | |
| Total | 105 | 104 | 956 | 960 |

**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 | 951 |
| 1 - in | 7 | 4 |
| 1.25 - in | 0 | 2 |
| 1.5 - in | 5 | 2 |
| 2 - in | 9 | 1 |
| 3 - in | 1 | |
| 4 - in | 1 | |
| Other | | |
| Total | 43 | 960 |

**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 | | | | | | | Subtotal | |
|----------------------------------|---------------------|-----------|---------|----------|----------|---------|----------|----------|------------------|
| | January | February | March | April | May | June | July | | |
| Single-family residential | | | 1st Qtr | | | 2nd Qtr | | | |
| Commercial and Multi-residential | | | 72.21 | | | 376.69 | | 448.90 | |
| Large water users | | | 1866.71 | | | 3749.77 | | 5616.48 | |
| Public authorities | | | 520.17 | | | 1099.68 | | 1619.85 | |
| Irrigation | | | 83.77 | | | 899.36 | | 983.13 | |
| Other (school) | | | 0 | | | 0.1 | | 0.10 | |
| Total | | | 2542.86 | | | 6125.6 | | 8668.46 | |
| | During Current Year | | | | | | Subtotal | Total | Total Prior Year |
| | August | September | October | November | December | | | | |
| Single-family residential | | | 3rd Qtr | | | 4th Qtr | | | |
| Commercial and Multi-residential | | 298.62 | | | 419.51 | 718.13 | 1167.03 | 1103.12 | |
| Large water users | | 2787.35 | | | 1697.99 | 4485.34 | 10101.82 | 12163.17 | |
| Public authorities | | 687.94 | | | 372.81 | 1060.75 | 2680.60 | 2583.49 | |
| Irrigation | | 363.71 | | | 168.93 | 532.64 | 1515.77 | 2326.47 | |
| Other (specify) | | 0 | | | | 0 | 0.10 | 0 | |
| Total | | 4137.62 | | | 2659.24 | 6796.86 | 15465.32 | 18176.25 | |

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 |
|-------------------------------|--------------------------|--------------------------------|
| 5/8 X 3/4 inc | N/A | |
| 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 | \$ 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 | | | | | |

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 |
|-------------------|----------|
| Paul Manning | 2,000.00 |
| Ed & Tammy Kerber | 2,000.00 |
| | \$ |
| | \$ |

3. Summary of the bank account activities showing:

| | |
|-----------------------------------|-------------|
| Balance at beginning of year | \$12,029.86 |
| Deposits during the year | \$4,000.00 |
| Interest earned for calendar year | \$8.48 |
| Withdrawals from this account | \$0.00 |
| Balance at end of year | \$16,038.34 |

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, 2014, through December 31, 2014.

President
Title (Please Print)

Signature

559-642-2494
Telephone Number

Date

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