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**CLASS B and C  
WATER UTILITIES**

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

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**MAY 16 2022**  
PUBLIC UTILITIES COMMISSION  
WATER DIVISION

**REVISED 2020  
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, 2020**

**REPORT MUST BE FILED NO LATER THAN APRIL 30, 2021**

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## GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN APRIL 30, 2021**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION**  
**WATER DIVISION**  
**ATTN: BRUCE DEBERRY**  
**505 VAN NESS AVENUE, ROOM 3200**  
**SAN FRANCISCO, CALIFORNIA 94102-3298**  
[bmd@cpuc.ca.gov](mailto:bmd@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 Declaration on Page 39 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
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. Complete the supplemental schedules **FIRST**. The balances in these schedules will then auto-fill the appropriate boxes in the balance sheet/income statement. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the statements by filling in the uncolored boxes where appropriate.
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, 2020 through December 31, 2020. Fiscal year reports will not be accepted.

**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: 3/2/1959

Principal Officers:  
Name: STEPHEN R. WELCH Title: PRESIDENT  
Name: MICHEAL 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:  
N/A

11. List Name, Grade, and License Number of all Licensed Operators:  
SHAWN ROOPE - T3#25373/D3#27575 SHANTI ROGERS - T2#35723/D1#43888  
CLINT STIVERS - T2#34715/D2#38783, ADAM FLOWERS - T1#43025 & D1#52280

12. This annual report was prepared by:  
Name of firm or consultant: Darlene Herr  
Address of firm or consultant: PO Box 113  
Bass Lake, CA 93604  
Phone Number of firm or consultant: 559 642 2494

## **INSTRUCTIONS**

### **FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL WATER UTILITIES**

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

Please follow the instructions below:

1. The CPUC annual report Excel template incorporates links so that the selected data in the Balance Sheet, Income Statement and supporting schedules automatically flow to the financial data sheets.
2. If needed, the Excel data worksheets can be made unprotected (no password is needed) if the utility wants to make modifications and/or add additional data.

## UTILITY PLANT AND CAPITALIZATION DATA

Calendar Year 2020

Name of Utility: BASS LAKE WATER COMPANY

Telephone: 559 642 2494

Person Responsible for this Report: DARLENE HERR

	<u>1/1/2020</u>	<u>12/31/2020</u>	<u>Average</u>
<b>UTILITY PLANT DATA</b>			
1 Utility Plant	\$ 3,389,345	\$ 4,445,448	\$ 3,917,397
2 Accumulated Depreciation/Amortization	(1,083,068)	(1,196,621)	(1,139,844)
3 Net Utility Plant	2,306,277	3,248,828	2,777,552
4 Advances for Construction	201,724	187,003	194,364
5 Contributions in Aid of Construction	40,500	22,000	31,250
6 Accumulated Deferred Taxes	-	-	-
7			
8			
9			
<b>10 CAPITALIZATION</b>			
11 Common Stock	49,100	49,100	49,100
12 Preferred Stock	-	-	-
13 Retained Earnings	330,074	344,621	337,347
14 Total Corporate Capital and Retained Earnings	1,598,351	1,612,898	1,605,624
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	244,306	1,262,494	753,400

# INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2020

Name of Utility: BASS LAKE WATER COMPANY

Telephone: 559 642 2494

**INCOME/EXPENSES DATA**

	Annual Amount
1 Operating Revenues	\$ 911,047
2 Operating Expenses	664,668
3 Depreciation	80,874
4 SDWBA Loan Amortization Expense	-
5 Taxes	48,503
6 Utility Operating Income	117,002
7 Non-Utility Income	24
8 Interest Expense	44,649
9 Net Income	70,149

**OPERATING EXPENSES DATA**

12 Purchased Water	-
13 Power	22,311
14 Other Volume Related Expenses	53,285
15 Non-Volume Related Expenses	369,965
16 Administrative and General Expenses	219,107

**OTHER DATA**

			Annual Average
<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31
21		42	44
22 Metered Service Connections		964	969
23 Flat Rate Service Connections		1,006	1,013
24 Total Active Service Connections		1,006	1,013



**Excess Capacity and Non-Tariffed Services**

NOTE: In D.00-07-018, D.03-04-028, and D. 04-12-023, the CPUC set forth rules and requirements regarding water utilities provision of non-tariffed services using excess capacity. These decisions require water utilities to: 1) file an advice letter requesting Commission approval of that service, 2) provide information regarding non-tariffed goods/services in each company's Annual Report to the Commission.

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2020:

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
1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2											
3											
4											
5											
6											
7											
8											
9											
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11											
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13											
14											
15											
16											
17											
18											
19											
20											

**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		<b>UTILITY PLANT</b>			
2	101	Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	A-1, A-1a	3,598,246	2,577,196
3	101.1	Water Plant in Service - SDWBA/SRF	A-1, A-1b	-	-
4	101.2	Water Plant in Service - Grant Funds	A-1, A-1c	-	-
5	101.3	Water Plant in Service - Other	A-1	-	-
6	103	Water Plant Held for Future Use	A-1, A-1d	-	-
7	104	Water Plant Purchased or Sold	A-1	-	-
8	105	Construction Work in Progress - Water Plant	A-1	847,203	534,975
9	105.1	Construction Work in Progress - SDWBA/SRF	A-1	-	-
10	105.2	Construction Work in Progress - Grant Funds	A-1	-	-
11	105.3	Construction Work in Progress - Other	A-1	-	277,173
12	114	Water Plant Acquisition Adjustments	A-1	-	-
13		Total Utility Plant		\$ 4,445,448	\$ 3,389,345
14	108	Accumulated Depreciation of Water Plant	A-3	(1,196,621)	(1,083,068)
15	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	-	-
16	108.2	Accumulated Depreciation of Water Plant - Grant Funds	A-3	-	-
17	108.3	Accumulated Depreciation of Water Plant - Other	A-3	-	-
18		Total Accumulated Depreciation/Amortization		\$ (1,196,621)	\$ (1,083,068)
19		Net Utility Plant		\$ 3,248,828	\$ 2,306,277
20					
21		<b>INVESTMENTS</b>			
22	121	Non-utility Property and Other Assets	A-2	-	-
23	122	Accumulated Depreciation of Non-Water Utility Property	A-3	-	(20,943)
24		Net non-utility property		\$ -	\$ (20,943)
25	123	Investments in Affiliated Companies	A-4	-	-
26	124	Other Investments	A-5	-	-
27		Total Investments		\$ -	\$ (20,943)
28					
29		<b>CURRENT AND ACCRUED ASSETS</b>			
30	131	Cash	A-6	52,851	44,565
31	132	Cash - Special Deposits	A-7	49,669	24,158
32	141	Accounts Receivable - Customers	A-8	386,748	204,417
33	142	Receivables from Affiliated Companies	A-9	-	-
34	143	Accumulated Provision for Uncollectible Accounts	A-10	-	-
35	151	Materials and Supplies	A-11	2,284	2,129
36	174	Other Current Assets	A-12	112,067	119,966
37		Total current and accrued assets		\$ 603,619	\$ 395,236
38					
39	180	Deferred Charges	A-13	13,750	-
40	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41					
42		<b>Total Assets and Other Debits</b>		\$ 3,866,197	\$ 2,680,569

**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)
1		<b>CORPORATE CAPITAL AND RETAINED EARNINGS</b>			
2	201	Common Stock	A-15	49,100	49,100
3	204	Preferred Stock	A-16	-	-
4	206	Subchapter S Corporation Accumulated Adjustments Account	A-18	-	-
5	211	Other Paid-in Capital	A-19	1,219,177	1,219,177
6	215	Retained Earnings	A-20	344,621	330,074
7		Total corporate capital and retained earnings		\$ 1,612,898	\$ 1,598,351
8					
9		<b>PROPRIETARY CAPITAL</b>			
10	218	Proprietary Capital	A-21	-	-
11					
12		<b>LONG TERM DEBT</b>			
13	224	Long-term Debt	A-22	1,262,494	244,306
14					
15		<b>CURRENT AND ACCRUED LIABILITIES</b>			
16	230	Payables to Affiliated Companies	A-23	127,267	-
17	231	Accounts Payable	A-24	104,508	71,279
18	232	Short-term Notes Payable	A-25	92,103	-
19	233	Customer Deposits	A-26	-	-
20	236	Taxes Accrued	A-27	264	1,364
21	237	Interest Accrued	A-28	-	-
22	241	Other Current Liabilities	A-29	-	100,000
23		Total current and accrued liabilities		\$ 324,141	\$ 172,643
24					
25		<b>DEFERRED CREDITS</b>			
26	252	Advances for Construction	A-30	187,003	201,724
27	253	Other Credits	A-31	459,201	423,046
28	255	Accumulated Deferred Investment Tax - Credits	A-32	-	-
29	282	Accumulated Deferred Income Taxes - Accel. Tax Depreciation	A-33	-	-
30	283	Accumulated Deferred Income Tax Liabilities	A-34	-	-
31		Total deferred credits		\$ 646,204	\$ 624,770
32					
33		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
34	265	Contributions in Aid of Construction	A-35	22,000	40,500
35	272	Accumulated Amortization of Contributions	A-36	(1,540)	-
36		Net Contributions in Aid of Construction		\$ 20,460	\$ 40,500
37		<b>Total Liabilities and Other Credits</b>		\$ 3,866,197	\$ 2,680,569

**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 (Excl. SDWBA/SRF, Grant Funds) (Sch A-1a)	2,577,196	1,051,531	(30,482)	-	\$ 3,598,246
2	101.1	Water Plant In Service - SDWBA/SRF (Sch A-1b)	-	-	-	-	\$ -
3	101.2	Water Plant In Service - Grant Funds (Sch A-1c)	-	-	-	-	\$ -
4	101.3	Water Plant In Service - Other	-	-	-	-	\$ -
5	103	Water Plant Held for Future Use (Sch A-1d)	-	-	-	-	\$ -
6	104	Water Plant Purchased or Sold	-	-	-	-	\$ -
7	105	Construction Work in Progress - Water Plant	534,975	312,227	-	-	\$ 847,203
8	105.1	Construction Work in Progress - SDWBA/SRF	-	-	-	-	\$ -
9	105.2	Construction Work in Progress - Grant Funds	-	-	-	-	\$ -
10	105.3	Construction Work in Progress - Other	277,173	-	-	(277,173)	\$ -
11	114	Water Plant Acquisition Adjustments	-	-	-	-	\$ -
12		<b>Total utility plant</b>	<b>\$ 3,389,345</b>	<b>\$ 1,363,758</b>	<b>\$ (30,482)</b>	<b>\$ (277,173)</b>	<b>\$ 4,445,448</b>

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

**SCHEDULE A-1a  
Account 101 - Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)**

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		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible Plant	646				\$ 646
3	303	Land	17,495				\$ 17,495
4		Total non-depreciable plant	\$ 18,141	\$ -	\$ -	\$ -	\$ 18,141
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures	12,776				\$ 12,776
8	307	Wells	154,452				\$ 154,452
9	311	Pumping Equipment	136,210				\$ 136,210
10	317	Other Water Source Plant	19,077				\$ 19,077
11	320	Water Treatment Plant	167,274	11,553			\$ 178,828
12	330	Reservoirs, Tanks and Standpipes	516,362	971,977			\$ 1,488,339
13	331	Water Mains	1,018,877	6,674			\$ 1,025,552
14	333	Services and Meter Installations	305,398	17,645			\$ 323,043
15	334	Meters	12,741	1,833			\$ 14,574
16	335	Hydrants	75,811	405			\$ 76,216
17	339	Other Equipment	30,530	2,276	(5,313)		\$ 27,494
18	340	Office Furniture and Equipment	701	1,000			\$ 1,701
19	341	Transportation Equipment	108,846	38,168	(25,169)		\$ 121,845
20		Total depreciable plant	\$ 2,559,055	\$ 1,051,531	\$ (30,482)	\$ -	\$ 3,580,105
21		<b>Total water plant in service</b>	<b>\$ 2,577,196</b>	<b>\$ 1,051,531</b>	<b>\$ (30,482)</b>	<b>\$ -</b>	<b>\$ 3,598,246</b>

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

**SCHEDULE A-1b**  
**Account 101.1 - Water Plant in Service - SDWBA/SRF**

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		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible Plant					\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures					\$ -
8	307	Wells					\$ -
9	311	Pumping Equipment					\$ -
10	317	Other Water Source Plant					\$ -
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		<b>Total water plant in service</b>	\$ -	\$ -	\$ -	\$ -	\$ -

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

**SCHEDULE A-1c**  
**Account 101.2 - Water Plant in Service - Grant Funds**

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		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible Plant					\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures					\$ -
8	307	Wells					\$ -
9	311	Pumping Equipment					\$ -
10	317	Other Water Source Plant					\$ -
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		<b>Total water plant in service</b>	\$ -	\$ -	\$ -	\$ -	\$ -

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

**SCHEDULE A-1d**  
**Account 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 121 - Non-Utility Property and Other Assets**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	N/A		
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-3**  
**Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves**

Line No.	Item (a)	Account 108	Account 108.1	Account 108.2	Account 108.3	Account 122
		Accumulated Depreciation of Water Plant (b)	UAB Adj to CAIC (c)	Accumulated Depreciation of Water Plant - Grant Funds (d)	Accumulated Depreciation of Water Plant - Other (e)	Accumulated Depreciation of Non-Water Utility Property (f)
1	Balance in reserves at beginning of year	1,083,068				20,943
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272					
4	(b) Charged to Account 403	81,182				
5	(b) UAB Correction - Charged to Account 404		(308)			
	(b) BLWC CPA Adj Dep					
6	(c) Charged to Account 407					
7	(d) Charged to Account 426					
8	(e) Charged to clearing accounts.					
9	(f) Salvage recovered					
10	(g) All other credits					1,892
11	(g) UAB Correction - All other credits	60,218				(1,892)
12	Total Credits	\$ 141,400	\$ (308)	\$ -	\$ -	\$ -
13	Less: Debits to reserves during year					
14	(a) Book cost of property retired	(27,847)				
15	(b) Cost of removal					
16	(c) All other debits					(11,847)
17	(c) UAB Correction - All other debits		308			(9,096)
18	Total debits	\$ (27,847)	\$ 308	\$ -	\$ -	\$ (20,943)
19	Balance in reserve at end of year	\$ 1,196,621	\$ -	\$ -	\$ -	\$ -
20						
21	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %				2.27%	
22						
23	(2) ALL OTHER CREDITS: CORRECTION OF INSURANCE PROCEEDS FOR DAMAGED ASSET.					
24						
25	(3) ALL OTHER DEBITS: RECLASSIFICATION OF LOAN FEE AMORTIZATION					
26						
27						
28						
29						
30						
31						
32						
33	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION					
34	(a) Straight line					
35	(b) Liberalized					
36	(1) Sum of the years digits					
37	(2) Double declining balance					
38	(3) Other					
39	(c) Both straight line and liberalized	x				

**SCHEDULE A-3a**  
**Account 108 - Analysis of Entries in Depreciation Reserve**

Line No.	Acct No.	Depreciable Plant (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	UAB Adj (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1	304	Structures	\$ 5,268	327			\$ 5,595
	304	UAB Adjustments - Structures			10,844	646	\$ 11,490
2	307	Wells	\$ 65,386	3,861			\$ 69,247
3	311	Pumping Equipment	\$ 65,078	4,086			\$ 69,164
4	317	Other Water Source Plant	\$ 19,077	-			\$ 19,077
5	320	Water Treatment Plant	\$ 37,333	3,733			\$ 41,066
6	330	Reservoirs, Tanks and Standpipes	\$ 256,271	22,426			\$ 278,697
	330	UAB Adjustments - Reservoirs	\$ -		45,990	2,739	\$ 48,729
7	331	Water Mains	\$ 372,268	14,317			\$ 386,586
8	333	Services and Meter Installations	\$ 142,281	8,450			\$ 150,731
9	334	Meters	\$ 2,144	246			\$ 2,389
10	335	Hydrants	\$ 18,397	1,214			\$ 19,611
11	339	Other Equipment	\$ 9,677	1,084		(2,634)	\$ 8,127
12	340	Office Furniture and Equipment	\$ 701	139			\$ 840
13	341	Transportation Equipment	\$ 89,186	21,256		(25,169)	\$ 85,274
14		Total	\$ 1,083,067	\$ 81,140	\$ 56,834	\$ (24,418)	\$ 1,196,623

**SCHEDULE A-4**  
**Account 123 - Investments in Affiliated Companies**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	N/A		
2			
3			
4			
5	Total	\$ -	\$ -



**SCHEDULE A-5  
Account 124 - Other Investments**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	N/A		
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-6  
Account 131 - Cash**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	131.1 Cash on Hand	200	200
2	131.2 Cash in Bank	3,464	12,413
3	131-003 Yosemite Bank	40,901	53,738
4	UAB Correction - 131-003 Yosemite Bank		(13,500)
5	Total	\$ 44,565	\$ 52,851

**SCHEDULE A-7  
Account 132 - Cash - Special Deposits**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	SDWBA/SRF	-	-
2	Facilities Fees	5,056	17,057
2	UAB Correction - Facilities Fees		13,500
3	132-008 Restricted Reserve Acct A	12,188	12,194
3	132-009 Restricted Reserve Acct B	6,914	6,918
4	Total	\$ 24,158	\$ 49,669

**SCHEDULE A-8**  
**Account 141 - Accounts Receivable - Customers**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	141-001	204,417	386,748
2			
3			
4			
5	Total	\$ 204,417	\$ 386,748

**SCHEDULE A-9**  
**Account 142 - Receivables from Affiliated Companies**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	N/A		
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-10**  
**Account 143 - Accumulated Provision for Uncollectible Accounts**

Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	
2	Add: Charges to Account 676 - Uncollectible Accounts Expense	
3	Collections on accounts previously written off as uncollectible	
	Other credits	
	Total Credits	\$ -
4	Less: Write-offs of accounts determined to be uncollectible	
5	Other debits	
	Total Debits	\$ -
6	Balance end of year	\$ -

<b>SCHEDULE A-11</b>			
<b>Account 151 - Materials and Supplies</b>			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Acct 151-000 Materials in inventory prior to 2005	4,000	4,000
2	Acct 190-000 Suspense	(1,871)	(1,716)
3			
4			
5	Total	\$ 2,129	\$ 2,284

<b>SCHEDULE A-12</b>			
<b>Account 174 - Other Current Assets</b>			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	174-002 Prepaid Taxes	\$ 5,750.00	\$ 22,737.00
2	174-003 Deposits	\$ 1,277.00	
3	174-005 Prepaid Insurance	\$ 8,200.00	\$ 10,896.00
4	174-006 Prepaid Legal	\$ 1,167.00	\$ 78,434.00
5	174-008 Plumas Loan Fees/Costs Loan A	\$ 10,747.86	\$ -
6	174-009 Plumas Loan Fees/Costs Loan B	\$ 7,947.34	\$ 7,947.34
	UAB Adj		\$ (7,947.34)
7	174-010 Plumas Loan Fees/Costs Loan C	\$ 4,615.00	\$ 4,615.00
	UAB Adj		\$ (4,615.00)
8	174-011 Plumas Loan Fees/Costs Loan D	\$ 1,100.00	\$ -
9	174-013 Plumas Loan Fees	\$ -	\$ 12,175.00
	UAB Adj		\$ (12,175.00)
10	1499 Undeposited funds	\$ 79,161.79	
6			
	Total	\$ 119,966	\$ 112,067

<b>SCHEDULE A-13</b>			
<b>Account 180 - Deferred Charges</b>			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	180-009 Plumas Loan Fees/Costs Loan B		\$ -
2	UAB Adj		\$ 2,161
3	180-010 Plumas Loan Fees/Costs Loan C		\$ -
4	UAB Adj		\$ 226.00
5	180-013 Plumas Loan Fees		\$ -
6	UAB Adj		\$ 11,363
	Total	\$ -	\$ 13,750

<b>SCHEDULE A-14</b>			
<b>Account 181 - Accumulated Deferred Income Tax Assets</b>			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	N/A		
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-15**  
**Account 201 - Common Stock**

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding <sup>1</sup> (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common Stock	4,910	10.00	4,910	49,100	\$ 49,100		\$ -
2						\$ -		\$ -
3						\$ -		\$ -
4						\$ -		\$ -
5						\$ -		\$ -
6	Total				\$ 49,100	\$ 49,100		\$ -

<sup>1</sup> After deduction for amount of reacquired stock held by or for the respondent.

**SCHEDULE A-16**  
**Account 204 - Preferred Stock**

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding <sup>1</sup> (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	N/A					\$ -		\$ -
2						\$ -		\$ -
3						\$ -		\$ -
4						\$ -		\$ -
5						\$ -		\$ -
6	Total				\$ -	\$ -		\$ -

<sup>1</sup> After deduction for amount of reacquired stock held by or for the respondent.

**SCHEDULE A-17**  
**Record of Stockholders at End of Year**

Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	THE PINES RESORTS OF CALIFORNIA, LLC	4,910		
2				
3				
4				
5				
6				
7				
8				
9	Total number of shares		4,910	

<b>SCHEDULE A-18</b>		
<b>Account 206 - Subchapter S Corporation Accumulated Adjustments Account</b>		
Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	
2	Credit:	
3	Net Income	
4	Accounting Adjustments	
5	Total Credits	\$ -
6	Debit:	
7	Net Loss	
8	Accounting Adjustments	
9	Dividends	
10	Total Debits	\$ -
11	Balance end of year	\$ -

<b>SCHEDULE A-19</b>			
<b>Account 211 - Other Paid in Capital (Corporations only)</b>			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Paid in Capital	1,219,177	1,219,177
2			
3			
4			
5	Total	\$ 1,219,177	\$ 1,219,177

<b>SCHEDULE A-20</b>		
<b>Account 215 - Retained Earnings (Corporations Only)</b>		
Line No	Item (a)	Amount (b)
1	Balance beginning of year	330,074
2	Add: Credits	
3	Net income	70,149
4	Prior period adjustments	
5	Other credits (UAB Adj - amortization of contributed assets adjustment)	1,232
6	Total Credits	\$ 71,381
7		
8	Less: Debits	
9	Net losses	
10	Prior period adjustments (UAB Adj)	56,833
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (BLWC rounding)	1
14	Total Debits	56,834
15	Balance end of year	\$ 344,621

**SCHEDULE A-21**  
**Account 218 - Proprietary Capital**  
**(Sole Proprietor or Partnership)**

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	Add: Credits	
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total Credits	\$ -
7	Less: Debits	
8	Net losses	
9	218.1 Proprietary Drawings	
10	Other debits (detail):	
11		
12		
13	Total Debits	\$ -
14	Balance end of year	\$ -

**SCHEDULE A-22**  
**Account 224 - Long-Term Debt**

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	Plumas Bank #A	1/22/10	1/22/20	1,960	-	7.19%		16
2	Plumas Bank #B	1/22/10	1/22/25	113,763	94,324	7.69%		8,316
	UAB Correction - Plumas Bank #B				(20,945)			
3	Plumas Bank #C	5/18/11	5/18/21	49,963	24,616	7.00%		2,929
	UAB Correction - Plumas Bank #C				(24,616)			
4	Plumas Bank #E	12/11/19	5/31/35	51,650	771,397	6.50%		27,192
	UAB Correction - Plumas Bank #E				(30,260)			
5	2018 Ford F-150	6/25/18	5/25/23	26,970	19,670	5.99%		1,476
	UAB Correction - 2018 Ford F-150				(7,790)			
6	2019 Ford F-150	7/19/20	6/19/25	-	32,722	0.00%		-
	UAB Correction - 2019 Ford F-150				(8,492)			
7	SRF Loan	10/8/19	1/1/41	-	411,868	1.80%	3,402	
8	Total			\$ 244,306	\$ 1,262,494		\$ 3,402	\$ 39,930

**SCHEDULE A-23**  
**Account 230 - Payables to Affiliated Companies**

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1	UAB Adj - Correction Pines Resorts, LLC		127,267	0.14%	15	1,302
2						
3						
4						
5						
6						
7	Total	\$ -	\$ 127,267		\$ 15	\$ 1,302

**SCHEDULE A-24**  
**Account 231 - Accounts Payable**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Accounts Payable	71,279	104,508
2			
3			
4			
5	Total	\$ 71,279	\$ 104,508

**SCHEDULE A-25**  
**Account 232 - Short-Term Notes Payable**

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	Plumas Bank #B	1/22/10	1/22/25	-	20,945	7.69%	-	-
2	Plumas Bank #C	5/18/11	5/18/21	-	24,616	7.00%	-	-
3	Plumas Bank #E	12/11/19	5/31/35	-	30,260	6.50%	-	-
4	2018 Ford F-150	6/25/18	5/25/23	-	7,790	5.99%	-	-
5	2019 Ford F-150	7/19/20	6/19/25	-	8,492	0.00%	-	-
6								
7								
8			Total	\$ -	\$ 92,103		\$ -	\$ -

**SCHEDULE A-26**  
**Account 233 - Customer Deposits**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	N/A		
2			
3			
4			
5		Total	\$ -

**SCHEDULE A-27**  
**Account 236 - Taxes Accrued**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Payroll Liabilities	252	252
2	Income Tax Payable	992	
3	PUC Payable	120	12
4			
5		Total	\$ 1,364

**SCHEDULE A-28**  
**Account 237 - Interest Accrued**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	237.1 Interest accrued on long-term debt	N/A	N/A
2	237.2 Interest accrued on SDWBA loan		
3	237.3 Interest accrued on other liabilities		
4			
5	Total	\$ -	\$ -

**SCHEDULE A-29**  
**Account 241 - Other Current Liabilities**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Pines, LLC Loan	100,000	127,267.50
2	UAB Adj - Pines, LLC Loan		(127,267.50)
3			
4			
5	Total	\$ 100,000	\$ -

**SCHEDULE A-30**  
**Account 252 - Advances for Construction**

Line No.	(a)	Amount (b)
1	Balance beginning of year	201,724
2	Additions during year	
3	Subtotal - Beginning balance plus additions during year	\$ 201,724
4	Charges during year:	
5	Refunds	
6	Percentage of revenue basis	
7	Proportionate cost basis	(14,721)
8	Present worth basis	
9	Total refunds	\$ (14,721)
10	Transfers to Acct. 265, Contributions in aid of Construction	
11	Due to expiration of contracts	
12	Due to present worth discount	
13	Total transfers to Acct. 265	\$ -
14	Securities Exchanged for Contracts	
15	Subtotal - charges during year	\$ (14,721)
16	Balance end of year	\$ 187,003



**SCHEDULE A-31**  
**Account 253 - Other Credits**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	238-000 Deferred Credits	423,046	-
2	253 Other Credits	-	428,701
3	UAB Correction - 253 Other Credits		30,500
4			
5	Total	\$ 423,046	\$ 459,201

**SCHEDULE A-32**  
**Account 255 - Accumulated Deferred Investment Tax - Credits**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	N/A		
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-33**  
**Account 282 - Accumulated Deferred Income Taxes - Accelerated Tax Depreciation**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	N/A		
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-34**  
**Account 283 - Accumulated Deferred Income Tax Liabilities**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	N/A		
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-35**  
**Account 265 - Contributions in Aid of Construction**

Line No.	Item (a)	Total All Columns (b)	Grants, Contamination Proceeds 265-1 to 265-6		Other 265-7	
			Depreciable (c)	Non-Depreciable (d)	Depreciable (e)	Non-Depreciable (f)
1	Balance beginning of year	\$ 40,500				
2	Add:					
3	Contributions received during year	\$ 12,000				
	UAB Correction - Contributions received during year					
4	Other credits	\$ -				
5	Total credits	\$ -	\$ -	\$ -	\$ -	\$ -
6	Deduct:					
8	Non-depreciable property retired	\$ -				
9	UAB Correction - Other debits					(18,500)
10	Total debits	\$ (18,500)	\$ -	\$ -	\$ -	\$ (18,500)
11	Balance end of year	\$ 22,000	\$ -	\$ -	\$ -	\$ (18,500)

**SCHEDULE A-36**  
**Account 272 - Accum. Amort. of Contributions - Debit**  
**(Note: Show beginning debit balance as positive)**

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	Add: Charges from the following:	
3	Acct. 108 Accum. Depre. Water Plant	
4	Acct. 108.2 Accum. Depre. Water Plant - Grant Funds	
5	Acct. 108.3 Accum. Depre. Water Plant - Other	
6	UAB Adj - Other debits	1,540
7	Total debits	\$ 1,540
8	Deduct:	
10	Other credits	
12	Balance end of year	\$ 1,540

**SCHEDULE B  
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
1		<b>UTILITY OPERATING INCOME</b>		
2	400	Operating Revenues	B-1	911,047
3				
4		<b>OPERATING REVENUE DEDUCTIONS</b>		
5	401	Operating Expenses	B-2	664,668
6	403	Depreciation Expense	A-3	80,874
7	407	SDWBA Loan Amortization Expense	A-3	-
8	408	Taxes Other Than Income Taxes	B-3	36,575
9	409	State Corporate Income Tax Expense	B-3	5,691
10	410	Federal Corporate Income Tax Expense	B-3	6,237
11		Total operating revenue deductions		\$ 794,045
12		Total utility operating income		\$ 117,002
13				
14		<b>OTHER INCOME AND DEDUCTIONS</b>		
15	421	Non-Utility Income	B-5	24
16	426	Miscellaneous Non-Utility Expense	B-5	2,228
17	427	Interest Expense (excluding SDWBA)	B-6	44,649
18	427	Interest Expense (SDWBA)	B-6	-
19		Total other income and deductions		\$ (46,853)
20		Net income		\$ 70,149

**SCHEDULE B-1**  
**Account 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)
1		<b>WATER SERVICE REVENUES</b>			
2	460	Unmetered water revenue			
3		460.1 Residential, Single-family, Multiple Dwelling Units	738,509	722,608	\$ 15,901
4		460.2 Commercial and Miscellaneous	47,366	44,906	\$ 2,460
5		460.3 Large Water Users			\$ -
6		460.4 Safe Drinking Water Bond Surcharge			\$ -
7		460.5 Other Unmetered Revenue	180		\$ 180
8		Subtotal	\$ 786,055	\$ 767,514	\$ 18,541
9					
10	462	Fire protection and hydrant revenue			
11		462.1 Public Fire Protection			\$ -
12		462.2 Private Fire Protection			\$ -
13		Subtotal	\$ -	\$ -	\$ -
14					
15	465	Irrigation revenue	2,364	4,511	\$ (2,147)
16					
17	470	Metered water revenue			
18		470.1 Residential, Single-family, Multiple Dwelling Units			\$ -
19		470.2 Commercial and Multi-residential Master Metered	16,410	17,850	\$ (1,440)
20		470.3 Large Water Users	66,961	70,113	\$ (3,152)
21		470.4 Safe Drinking Water Bond Surcharge			\$ -
22		470.5 Other Metered Revenues			\$ -
23		Subtotal	\$ 83,371	\$ 87,964	\$ (4,593)
24		Total water service revenues	\$ 871,791	\$ 859,989	\$ 11,802
25					
26	480	Other water revenue	26,897	28,840	\$ (1,943)
27	480	UAB Correction - Other water revenue	12,359	-	\$ 12,359

**SCHEDULE B-2**  
**Account 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)
1		<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
2		<b>VOLUME RELATED EXPENSES</b>			
3	610	Purchased Water			\$ -
4	615	Power	22,311	22,314	\$ (3)
5	618	Other Volume Related Expenses	53,285	58,213	\$ (4,929)
6		Total volume related expenses	\$ 75,595	\$ 80,527	\$ (4,932)
7					
8		<b>NON-VOLUME RELATED EXPENSES</b>			
9	630	Employee Labor	299,267	251,163	\$ 48,104
10	640	Materials	18,796	30,854	\$ (12,059)
11	650	Contract Work	41,351	48,727	\$ (7,376)
12	660	Transportation Expense	10,551	22,350	\$ (11,799)
13	664	Other Plant Maintenance Expenses			\$ -
14		Total non-volume related expenses	\$ 369,965	\$ 353,095	\$ 16,870
15		Total plant operation and maintenance exp.	\$ 445,561	\$ 433,623	\$ 11,938
16					
17		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
18	670	Office Salaries	-		\$ -
19	671	Management Salaries	41,270	40,320	\$ 950
20	674	Employee Pensions and Benefits	44,726	40,788	\$ 3,938
21	676	Uncollectible Accounts Expense	6	1	\$ 5
22	678	Office Services and Rentals	18,376	21,217	\$ (2,841)
23	681	Office Supplies and Expenses	5,557	7,432	\$ (1,875)
24	682	Professional Services	24,463	30,579	\$ (6,116)
25	684	Insurance	55,430	46,547	\$ 8,883
26	688	Regulatory Compliance Expense	4,411	14,479	\$ (10,068)
	688	UAB - Correction Regulatory Compliance Expense	12,359	-	\$ 12,359
27	689	General Expenses	12,510	11,509	\$ 1,001
28		Total administrative and general expenses	\$ 219,107	\$ 212,872	\$ 6,235
29	800	Expenses Capitalized - Credit (Optional)			\$ -
30	900	Clearing Accounts (Optional)			\$ -
31		Net administrative and general expense	\$ 219,107	\$ 212,872	\$ 6,235
32		Total Operating Expenses	\$ 664,668	\$ 646,495	\$ 18,173

**SCHEDULE B-3**  
**Accounts 408, 409, 410 - Taxes Charged During the Year**

Line No.	Type of Tax (a)	Distribution of Taxes Charged		Total Taxes Charged During Year (d)
		Water (b)	Nonutility (c)	
1	408 Taxes other than income taxes:			
2	408.1 Property taxes	8,657		\$ 8,657
3	408.2 Payroll taxes	26,838		\$ 26,838
4	408.3 Other taxes and licenses	1,080		\$ 1,080
5	Total taxes other than income taxes	\$ 36,575	\$ -	\$ 36,575
6				
7	409 State corporate income tax	5,691		\$ 5,691
8	410 Federal corporate income tax	6,237		\$ 6,237
9	Total income taxes	\$ 11,928	\$ -	\$ 11,928
10				
11	Total	\$ 48,503	\$ -	\$ 48,503

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

- 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.
- 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.
- 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 27	70,149
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4		
5	Prior year adjustment.	(2,793)
6	Adjusted depreciation amount	(46,533)
7		
8		
9		
10	Federal tax net income	20,823
11	Computation of tax:	
12		
13		
14		
15		
16		
17		

**SCHEDULE B-5**  
**Accounts 421 and 426 - Income and Expense from Non-Utility Operations**

Line No.	Description (a)	Revenue Acct. 421 (b)	Expense Acct. 426 (c)
1	INTEREST EARNED ON ACCTS @ YOSEMITE BANK & PLUMAS BANK	11	
2	AMORT. OF PLUMAS LOANS		1,892
3	Loss on Retired Assets		336
4	Insurance Proceeds	3,385	
5	Reversal of Insurance Proceeds (Per UAB audit)	(3,385)	
6	Other Income - PUC Fees Rounding	14	
7	Totals	\$ 24	\$ 2,228

**SCHEDULE B-6**  
**Account 427 - Interest Expense**

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	
2	Interest on other (give details below):	
3	THE PINES RESORTS OF CA, LLC	1,317
4	2018 FORD PICKUP	1,476
5	PLUMAS BANK LOAN A	16
6	PLUMAS BANK LOAN B	8,316
7	PLUMAS BANK LOAN C	2,929
8	PLUMAS BANK LOAN E	27,192
9	SRF Loan	3,402
10	Total	\$ 44,649

**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	5	299,267		\$ 299,267
2	670	Office salaries				\$ -
3	671	Management salaries	1	41,270		\$ 41,270
4						\$ -
5						\$ -
6		Total	6	\$ 340,537	\$ -	\$ 340,537

**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.	N/A							
2.								
3.								
4.								
5.								
6.								
7.	Total		\$ -					

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

<b>Line No.</b>	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? <b>Answer:</b> Yes: <u>X</u> No: _____ (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. <u>BASS LAKE REALTY, INC</u>		
3.	Date of original contract or agreement:	<u>3/1/07</u>	
4.	Date of each supplement or agreement:	<u>6/1/2009 &amp; 3/1/2014 &amp; 3/1/2018 &amp; 5/1/2020</u>	
5.	Amount of compensation paid during the year for supervision or management:	\$	<u>28,700</u>
6.	To whom paid:	<u>BASS LAKE REALTY, INC</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 \$7100 AND ACCOUNTING SERVICES \$21600</u>	
9.	Basis for determination of such amounts:	<u>FLAT AGREED UPON MONTHLY AMOUNT</u>	
10.	Distribution of payments:	<b>Amount</b>	
	(a) Charged to operating expenses	\$	<u>28,700</u>
	(b) Charged to capital amounts	\$	
	(c) Charged to other account	\$	
	Total	\$	<u>28,700</u>
11.	Distribution of charges to operating expenses by primary accounts:	<b>Amount</b>	
	Number and Title of Account:		
	<u>678 OFFICE SERVICE &amp; RENTAL</u>	\$	<u>7,100</u>
	<u>682 PROFESSIONAL SERVICES</u>	\$	<u>21,600</u>
	Total	\$	<u>28,700</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 .....(unit) <sup>2</sup>				Annual Quantities Diverted .....(Unit) <sup>2</sup>	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	North Fork of Willow Ck					99,584,799	
2									
3									
4									
5									

WELLS							Annual Quantities Pumped .....(Unit) <sup>2</sup>	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>		
							6	School Rd
7	North Shore	RD 432/222	#1	6.5"x988'	120'	30 GPM		
8	North Shore	RD 432/222	#4	6.5"x700'	57'	20 GPM	151,769	
9	Pines	RD 432/434	#1	6.5"x200'	40'	45 GPM	2,886,906	
10								

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

**Purchased Water for Resale**

16	Purchased from						
17	Annual quantities purchased				(Unit chosen) <sup>2</sup>		
18							
19							

\* State ditch, pipe line, reservoir, etc., with name, if any.  
 1 Average depth to water surface below ground surface.  
 2 The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in large 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	Number	Combined Capacity Gallons	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood	2	5,600	Sedimentation Tanks
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	7	1,476,615	
12	Concrete			
13	Total	9	1,482,215	

**SCHEDULE D-3**

**Description of Transmission and Distribution Facilities**

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES

Capacities in Cubic Feet Per Second or Miner's Inches (State Which) \_\_\_\_\_

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch	N/A							
2	Flume								
3	Lined conduit								
4									
5	Total	-	-	-	-	-	-	-	-

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Continued

Capacities in Cubic Feet Per Second or Miner's Inches (State Which) \_\_\_\_\_

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch	N/A							-
7	Flume								-
8	Lined conduit								-
9									
10	Total	-	-	-	-	-	-	-	-

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

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron									
12	Cast Iron (cement lined)									
13	Concrete									
14	Sched 40 PVC		2,286	605		400	1,358			
15	C900 PVC						971		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	-	400	15,852	-	8,121	19,852

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

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								4" to 12"	12" to 14"	
23	Cast Iron									-
24	Cast Iron (cement lined)									-
25	Concrete									-
26	Copper									4,649
27	Riveted steel									10,171
28	Standard screw									3,765
29	Screw or welded casing									14,565
30	Cement - asbestos									14,470
31	Welded steel									-
32	Wood									-
33	Other									310
34	Total	-	-	-	-	-	-	-	-	47,930

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			903	907
Commercial and Multi-Residential	18	20	61	62
Large Water users	12	12		
Public Authorities	6	6		
Industrial				
Irrigation	5	5		
Other-School	1	1		
Subtotal	42	44	964	969
Public fire hydrants	62	62		
Total	104	106	964	969

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Services
5/8 x 3/4 - in		
3/4 - in	20	957
1 - in	8	5
1.25 - in		2
1.5 - in	5	3
2 - in	7	2
3 - in	2	
4 - in	2	
- in		
Total	44	969

SCHEDULE D-6 Meter Testing Data	
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 . . . . .	_____
Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	6
2. More than 10, but less than 15 years . . . . .	_____
3. More than 15 years . . . . .	38

SCHEDULE D-7 Water delivered to Metered Customers by Months and Years in 100 CFS								
	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Single-family residential								-
Commercial and Multi-residential	157			157			377	691
Large water users	1,833			1,705			3,945	7,483
Public authorities	290			398			439	1,127
Irrigation	203			203			513	919
Other								-
Total	2,483	-	-	2,463	-	-	5,274	10,220

  

	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Single-family residential						-	-	-	
Commercial and Multi-residential			587			587	1,278	2,199	
Large water users			2,586			2,586	10,069	16,230	
Public authorities			561			561	1,688	3,295	
Irrigation			768			768	1,687	3,732	
Other						-	-	-	
Total	-	-	4,502	-	-	4,502	14,722	25,457	

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

Total acres irrigated: 3 Acres

Total population served: 527 Permanent

**SCHEDULE D-8**  
**Status With State Board of Public Health**

1. Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year?	No
2. Are you having routine laboratory tests made of water served to your consumers?	Yes
3. Do you have a permit from the State Board of Public Health for operation of your water system?	Yes
4. Date of permit:      See Subsidiary District Reports 9/6/86, AMENDED 12/3/90, 08/10/07 AND 10/21/11	
5. If permit is "temporary", what is the expiration date?      N/A	
6. If you do not hold a permit, has an application been made for such permit?      N/A	7. If so, on what date?      N/A

**SCHEDULE D-9**  
**Statement of Material Financial Interest**

Use this space to report the information required by Section 2 of General Order No. 104-A. If no material financial interest existed during the year or contemplated at the end of the year, such fact shall be so stated. If additional space is required, attach a supplementary statement with reference made thereto.

NO FINANCIAL INTEREST INVOLVED

**SCHEDULE E-1  
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:

\$   -

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch		
3/4 inch		
1 inch		
1 1/2 inch		
2 inch		
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers		
<b>Total</b>	<u>                -</u>	

3. Summary of the bank account activities showing:

Balance at beginning of year		\$ _____
Add: Surcharge collections		_____
Interest earned		_____
Other deposits		_____
Less: Loan payments		_____
Bank charges		_____
Other withdrawals		_____
Balance at end of year		\$ <u>                -</u>

4. Reason for other deposits/withdrawals

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

5. Total Accumulated Reserve                               \$                 N/A

## SCHEDULE E-2 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
N/A	\$
	\$
	\$
	\$

**B. Residential**

NAME	AMOUNT
Muenzer	\$ 3,000
Bass Lake Boatowners' Association Dock	\$ 3,000
Briar Dock	\$ 3,000
Lewis	\$ 3,000

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 5,056
Deposits during the year	12,000
Interest earned for calendar year	1
Withdrawals from this account	-
Balance at end of year	\$ 17,057

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

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**DECLARATION**

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

I, the undersigned \_\_\_\_\_ PRESIDENT  
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, 2020 through December 31, 2020.

\_\_\_\_\_  
PRESIDENT  
Title (Please Print)

\_\_\_\_\_  
*Art R. Muhl*  
Signature

\_\_\_\_\_  
559 642 2494  
Telephone Number

\_\_\_\_\_  
5-16-22  
Date

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