

Received _____

Examined _____

**CLASS B and C
WATER UTILITIES**

U# _____

**2024
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, 2024**

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2025

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GENERAL INSTRUCTIONS

1. One completed and signed electronic copy must be filed **NO LATER THAN APRIL 30, 2025** via email to: **Kevin Truong** at **vt4@cpuc.ca.gov** and **water.division@cpuc.ca.gov**
2. If an electronic copy cannot be filed, provide two signed hard copies by post to:
CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: KEVIN TRUONG
505 VAN NESS AVENUE, ROOM 3200
SAN FRANCISCO, CALIFORNIA 94102-3298
3. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
4. The Declaration on Page 39 must be signed by an authorized officer, partner, or owner.
5. 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.
6. 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.
7. 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.
8. 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.
9. 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.
10. This report must cover the calendar year from January 1, 2024 through December 31, 2024. 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, Phone Number, and Email:
PO BOX 113, BASS LAKE, CA 93604
3. Name and title of person to whom correspondence should be addressed to: STEPHEN R. WELCH Email: steve@basslakerealty.com
Telephone: 559 642 2494
4. Address where accounting records are maintained:
54335 Rd 432, Bass Lake, CA 93604
5. Service Areas and County (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 Email: _____
Address: PO BOX 113, BASS LAKE, CA 93604 Telephone: 559 642 2494
7. OWNERSHIP. Check and fill in appropriate line:

<input type="checkbox"/>	Individual (name of owner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input checked="" type="checkbox"/>	Corporation (corporate name)	<u>BASS LAKE WATER COMPANY-OWNS 100% OF THE STOCK</u>
<input type="checkbox"/>	Subchapter S Corp (stockholders' names)	_____

Organized under laws of (state) California Date: 3/2/1959

Principal Officers:
Name: STEPHEN R WELCH Title: PRESIDENT
Name: MICHAEL R FRANZEN Title: SECY/TREAS
Name: _____ Title: _____
Name: _____ Title: _____
8. Names of associated companies: The Pines Resorts of California, LLC owns 100% of the stock of Bass Lake Water Co.
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: <u>none</u>	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:

<u>SHAWN ROOPE - T3#25373/D3#27575</u>	<u>SHANTI ROGERS - T2#35723/D1#43888</u>
<u>CLINT STIVERS - T2#34715/D2#38783</u>	_____
12. This annual report was prepared by:
Name of firm or consultant: _____
Address of firm or consultant: Darlene Herr
Email 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 2024

Name of Utility: BASS LAKE WATER COMPANY

Telephone: 559 642 2494

Person Responsible for this Report: Darlene Herr

	Jan. 1	Dec. 31	Average
UTILITY PLANT DATA			
1 Utility Plant	\$ 13,202,786	\$ 17,833,871	\$ 15,518,328
2 Accumulated Depreciation/Amortization	(1,444,277)	(1,528,018)	(1,486,147)
3 Net Utility Plant	11,758,508	16,305,853	14,032,181
4 Advances for Construction	145,312	131,587	138,450
5 Contributions in Aid of Construction	168,578	908,096	538,337
6 Accumulated Deferred Taxes	-	-	-
7			
8			
9			
10 CAPITALIZATION			
11 Common Stock	49,100	49,100	49,100
12 Preferred Stock	-	-	-
13 Retained Earnings	772,913	863,104	818,009
14 Total Corporate Capital and Retained Earnings	2,041,190	2,131,381	2,086,286
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	7,012,382	11,421,043	9,216,713

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2024

Name of Utility: BASS LAKE WATER COMPANY

Telephone: 559 642 2494

INCOME/EXPENSES DATA

	Annual Amount
1 Operating Revenues	\$ 1,356,101
2 Operating Expenses	867,725
3 Depreciation	82,890
4 SDWBA Loan Amortization Expense	-
5 Taxes	61,703
6 Utility Operating Income	343,783
7 Non-Utility Income	492
8 Interest Expense	254,084
9 Net Income	90,192

OPERATING EXPENSES DATA

12 Purchased Water	-
13 Power	42,661
14 Other Volume Related Expenses	50,994
15 Non-Volume Related Expenses	444,052
16 Administrative and General Expenses	327,762

OTHER DATA

	Jan. 1	Dec. 31	Annual Average
20 <u>Active Service Connections</u> (Exc. Fire Protect.)			
21			
22 Metered Service Connections	43	43	43
23 Flat Rate Service Connections	969	967	968
24 Total Active Service Connections	1,012	1,010	1,011

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 2024:

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										
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
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)
1.1		UTILITY PLANT			
2.1	101	Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	A-1, A-1a	3,738,541	3,657,372
3.1	101.1	Water Plant in Service - SDWBA/SRF	A-1, A-1b	-	-
4.1	101.2	Water Plant in Service - Grant Funds	A-1, A-1c	-	-
5.1	101.3	Water Plant in Service - Other	A-1	-	-
6.1	103	Water Plant Held for Future Use	A-1, A-1d	-	-
7.1	104	Water Plant Purchased or Sold	A-1	-	-
8.1	105	Construction Work in Progress - Water Plant	A-1	331,471	331,471
9.1	105.1	Construction Work in Progress - SDWBA/SRF	A-1	13,384,810	9,151,303
10.1	105.2	Construction Work in Progress - Grant Funds	A-1	-	-
11.1	105.3	Construction Work in Progress - Other	A-1	379,049	62,640
12.1	114	Water Plant Acquisition Adjustments	A-1	-	-
13.1		Total Utility Plant		\$ 17,833,871	\$ 13,202,786
14.1	108	Accumulated Depreciation of Water Plant	A-3	(1,528,018)	(1,444,277)
15.1	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	-	-
16.1	108.2	Accumulated Depreciation of Water Plant - Grant Funds	A-3	-	-
17.1	108.3	Accumulated Depreciation of Water Plant - Other	A-3	-	-
18.1		Total Accumulated Depreciation/Amortization		\$ (1,528,018)	\$ (1,444,277)
19.1		Net Utility Plant		\$ 16,305,853	\$ 11,758,508
20.1					
21.1		INVESTMENTS			
22.1	121	Non-utility Property and Other Assets	A-2	-	-
23.1	122	Accumulated Depreciation of Non-Water Utility Property	A-3	-	-
24.1		Net non-utility property		\$ -	\$ -
25.1	123	Investments in Affiliated Companies	A-4	-	-
26.1	124	Other Investments	A-5	-	-
27.1		Total Investments		\$ -	\$ -
28.1					
29.1		CURRENT AND ACCRUED ASSETS			
30.1	131	Cash	A-6	312,265	237,430
31.1	132	Cash - Special Deposits	A-7	553,046	255,378
32.1	141	Accounts Receivable - Customers	A-8	70,011	270,955
33.1	142	Receivables from Affiliated Companies	A-9	-	-
34.1	143	Accumulated Provision for Uncollectible Accounts	A-10	-	-
35.1	151	Materials and Supplies	A-11	4,000	1,279
36.1	174	Other Current Assets	A-12	180,333	123,998
37.1		Total current and accrued assets		\$ 1,119,656	\$ 889,040
38.1					
39.1	180	Deferred Charges	A-13	8,115	8,927
40.1	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41.1					
42.1		Total Assets and Other Debits		\$ 17,433,624	\$ 12,656,475

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)
1.2		CORPORATE CAPITAL AND RETAINED EARNINGS			
2.2	201	Common Stock	A-15	49,100	49,100
3.2	204	Preferred Stock	A-16	-	-
4.2	206	Subchapter S Corporation Accumulated Adjustments Account	A-18	-	-
5.2	211	Other Paid-in Capital	A-19	1,219,177	1,219,177
6.2	215	Retained Earnings	A-20	863,104	772,913
7.2		Total corporate capital and retained earnings		\$ 2,131,381	\$ 2,041,190
8.2					
9.2		PROPRIETARY CAPITAL			
10.2	218	Proprietary Capital	A-21	-	-
11.2					
12.2		LONG TERM DEBT			
13.2	224	Long-term Debt	A-22	11,421,043	7,012,382
14.2					
15.2		CURRENT AND ACCRUED LIABILITIES			
16.2	230	Payables to Affiliated Companies	A-23	1,200,000	500,000
17.2	231	Accounts Payable	A-24	1,595,236	2,196,736
18.2	232	Short-term Notes Payable	A-25	43,496	44,934
19.2	233	Customer Deposits	A-26	-	-
20.2	236	Taxes Accrued	A-27	-	2,790
21.2	237	Interest Accrued	A-28	-	-
22.2	241	Other Current Liabilities	A-29	210	-
23.2		Total current and accrued liabilities		\$ 2,838,941	\$ 2,744,460
24.2					
25.2		DEFERRED CREDITS			
26.2	252	Advances for Construction	A-30	131,587	145,312
27.2	253	Other Credits	A-31	5,890	547,016
28.2	255	Accumulated Deferred Investment Tax - Credits	A-32	-	-
29.2	282	Accumulated Deferred Income Taxes - Accel. Tax Depreciation	A-33	-	-
30.2	283	Accumulated Deferred Income Tax Liabilities	A-34	-	-
31.2		Total deferred credits		\$ 137,477	\$ 692,328
32.2					
33.2		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34.2	265	Contributions in Aid of Construction	A-35	908,096	168,578
35.2	272	Accumulated Amortization of Contributions	A-36	(3,315)	(2,464)
36.2		Net Contributions in Aid of Construction		\$ 904,782	\$ 166,114
37.2		Total Liabilities and Other Credits		\$ 17,433,624	\$ 12,656,475

**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)	3,657,372	81,170	-	-	\$ 3,738,541
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	105-025	Construction Work in Progress - Water Plant Pre-SRF	331,471	-	-	-	\$ 331,471
8	105-022	Construction Work in Progress - SDWBA/SRF	9,151,303	4,233,507	-	-	\$ 13,384,810
9	105.2	Construction Work in Progress - Grant Funds	-	-	-	-	\$ -
10	105-	Construction Work in Progress - Other	62,640	316,409	-	-	\$ 379,049
11	114	Water Plant Acquisition Adjustments	-	-	-	-	\$ -
12		Total utility plant	\$ 13,202,786	\$ 4,631,086	\$ -	\$ -	\$ 17,833,872

* 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		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant	646	-	-	-	\$ 646
3	303	Land	17,495	-	-	-	\$ 17,495
4		Total non-depreciable plant	\$ 18,141	\$ -	\$ -	\$ -	\$ 18,141
5							
6		DEPRECIABLE PLANT					
7	304	Structures	12,776	-	-	-	\$ 12,776
8	307	Wells	182,099	3,754	-	-	\$ 185,853
9	311	Pumping Equipment	139,131	6,621	-	-	\$ 145,752
10	317	Other Water Source Plant	18,220	-	-	-	\$ 18,220
11	320	Water Treatment Plant	184,906	-	-	-	\$ 184,906
12	330	Reservoirs, Tanks and Standpipes	1,477,099	-	-	-	\$ 1,477,099
13	331	Water Mains	1,033,648	31,940	-	-	\$ 1,065,588
14	333	Services and Meter Installations	334,638	4,714	-	-	\$ 339,351
15	334	Meters	18,806	21,586	-	-	\$ 40,391
16	335	Hydrants	82,124	9,819	-	-	\$ 91,944
17	339	Other Equipment	29,284	901	-	-	\$ 30,184
18	340	Office Furniture and Equipment	7,657	1,835	-	-	\$ 9,492
19	341	Transportation Equipment	118,845	-	-	-	\$ 118,845
20		Total depreciable plant	\$ 3,639,231	\$ 81,170	\$ -	\$ -	\$ 3,720,400
21		Total water plant in service	\$ 3,657,372	\$ 81,170	\$ -	\$ -	\$ 3,738,541

* 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		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant					\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		DEPRECIABLE PLANT					
7	304	Structures					\$ -
8	307	Wells					\$ -
9	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		Total water plant in service	\$ -	\$ -	\$ -	\$ -	\$ -

* 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		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant					\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		DEPRECIABLE PLANT					
7	304	Structures					\$ -
8	307	Wells					\$ -
9	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		Total water plant in service	\$ -	\$ -	\$ -	\$ -	\$ -

* 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 Accumulated Depreciation of Water Plant (b)	Account 108.1 Accumulated Amortization of SDWBA/SRF (c)	Account 108.2 Accumulated Depreciation of Water Plant - Grant Funds (d)	Account 108.3 Accumulated Depreciation of Water Plant - Other (e)	Account 122 Accumulated Depreciation of Non-Water Utility Property (f)
1	Balance in reserves at beginning of year	\$ 1,444,277				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	\$ 851				
4	(b) Charged to Account 403	\$ 82,890				
5	(c) Charged to Account 407					
6	(d) Charged to Account 426					
7	(e) Charged to clearing accounts.					
8	(f) Salvage recovered					
9	(g) All other credits					
10	Total Credits	\$ 83,740	\$ -	\$ -	\$ -	\$ -
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired					
13	(b) Cost of removal					
14	(c) All other debits					
15	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 1,528,018	\$ -	\$ -	\$ -	\$ -
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %				2.25%	
19	(2) CPUC Authorization for Composite Depreciation Rate (CPUC Decision, Resolution, or Advice Letter):					
20						
21	(3) EXPLANATION OF ALL OTHER CREDITS:					
22						
23						
24						
25						
26	(4) EXPLANATION OF ALL OTHER DEBITS:					
27						
28						
29						
30						
31						
32	(5) 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 108 - Analysis of Entries in Depreciation Reserve

Line No.	Acct No.	Depreciable Plant (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserve During Year Excluding Costs of Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1	304	Structures	12,776				\$ 12,776
2	307	Wells	81,837	4,676			\$ 86,514
3	311	Pumping Equipment	80,050	4,459			\$ 84,509
4	317	Other Water Source Plant	17,704	492			\$ 18,196
5	320	Water Treatment Plant	53,348	4,068			\$ 57,416
6	330	Reservoirs, Tanks and Standpipes	431,692	38,405			\$ 470,097
7	331	Water Mains	430,964	15,343			\$ 446,307
8	333	Services and Meter Installations	177,698	9,255			\$ 186,954
9	334	Meters	3,379	910			\$ 4,290
10	335	Hydrants	23,572	1,606			\$ 25,177
11	339	Other Equipment	7,312	1,045			\$ 8,357
12	340	Office Furniture and Equipment	5,100	3,481			\$ 8,581
13	341	Transportation Equipment	118,844				\$ 118,844
14		Total	\$ 1,444,277	\$ 83,740	\$ -	\$ -	\$ 1,528,017

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	131-002 Plumas	2,156	2,156
2	131-003 Yosemite Bank	235,074	309,909
3	131-004 Petty Cash on Hand	200	200
4			
5	Total	\$ 237,430	\$ 312,265

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	209,756	547,015
2	Facilities Fees	45,622	6,031
3	132-014 YB SWTP Project x7110	-	
4			
5	Total	\$ 255,378	\$ 553,046

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	270,955	70,011
2			
3			
4			
5	Total	\$ 270,955	\$ 70,011

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 N/A	
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	\$ -

SCHEDULE A-11 Account 151 - Materials and Supplies			
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	(2,721)	-
3			
4			
5	Total	\$ 1,279	\$ 4,000

SCHEDULE A-12 Account 174 - Other Current Assets			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	174-002 Prepaid Taxes		30,195
2	174-005 Prepaid Insurance	22,930	35,807
3	174-006 Prepaid Legal - Cal Am Sale	97,824	111,087
4	174-007 Prepaid Prof Fees - Cal Am Sale	3,245	3,245
5	Total	\$ 123,998	\$ 180,333

SCHEDULE A-13 Account 180 - Deferred Charges			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	180-013 Plumas Loan Fees/Costs Loan E	8,927	8,115
2			
3			
4			
5	Total	\$ 8,927	\$ 8,115

SCHEDULE A-14 Account 181 - Accumulated Deferred Income Tax 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-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 ¹ (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		\$ -

¹ 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 ¹ (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				\$ -	\$ -		\$ -

¹ 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	Total number of shares	-

SCHEDULE A-18 Account 206 - Subchapter S Corporation Accumulated Adjustments Account		
Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	N/A
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	\$ -

SCHEDULE A-19 Account 211 - Other Paid in Capital (Corporations only)			
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

SCHEDULE A-20 Account 215 - Retained Earnings (Corporations Only)		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year	772,913
2	Add: Credits	
3	Net income	90,192
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$ 90,192
7		
8	Less: 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	\$ 863,104

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	N/A
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 #E	12/11/19	5/31/35	624,622	581,685	6.50%	-	42,710
2	SRF Loan	10/8/19	1/1/41	6,387,760	10,839,358	1.80%	-	157,392
3								
4								
5								
6								
7								
8	Total			\$ 7,012,382	\$ 11,421,043		\$ -	\$ 200,102

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	Pines, LLC Loan	500,000	1,200,000	5.01%	-	53,982
2						
3						
4						
5						
6						
7	Total		\$ 500,000	\$ 1,200,000	\$ -	\$ 53,982

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	1,729,809	503,429
2	Cal Am Escrow	466,927	1,091,807
3			
4			
5	Total		\$ 2,196,736
			\$ 1,595,236

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 #E	12/11/19	5/31/35	40,688	43495.62	6.50%	-	-
2	2019 Ford F-150	7/19/20	6/19/25	4246.01	0	0.00%		
3								
4								
5								
6								
7								
8	Total			\$ 44,934	\$ 43,496		\$ -	\$ -

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	Income Tax Payable	2,790	-
2			
3			
4			
5	Total	\$ 2,790	\$ -

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	
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	Payroll Liabilities	-	210
2			
3			
4			
5	Total	\$ -	\$ 210

SCHEDULE A-30
Account 252 - Advances for Construction

Line No.	(a)	Amount (b)
1	Balance beginning of year	145,312
2	Additions during year	
3	Subtotal - Beginning balance plus additions during year	\$ 145,312
4	Charges during year:	
5	Refunds	
6	Percentage of revenue basis	
7	Proportionate cost basis	(13,725)
8	Present worth basis	
9	Total refunds	\$ (13,725)
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	\$ (13,725)
16	Balance end of year	\$ 131,587

SCHEDULE A-31
Account 253 - Other Credits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	253 Other Credits	547,016	5,890
2			
3			
4			
5	Total	\$ 547,016	\$ 5,890

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	\$ 168,578				168,578
2	Add:					
3	Contributions received during year	\$ 58,610				58,610
4	265-008 CIAC SRF Loan Surcharge - other	\$ 680,908				680,908
5	Total credits	\$ 739,518	\$ -	\$ -	\$ -	\$ 739,518
6	Deduct:					
8	Non-depreciable property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Balance end of year	\$ 908,096	\$ -	\$ -	\$ -	\$ 908,096

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	2,464
2	Add: Charges from the following:	
3	Acct. 108 Accum. Depre. Water Plant	851
4	Acct. 108.2 Accum. Depre. Water Plant - Grant Funds	
5	Acct. 108.3 Accum. Depre. Water Plant - Other	
6	Other debits	
7	Total debits	\$ 851
8	Deduct:	
10	Other credits	
12	Balance end of year	\$ 3,315

**SCHEDULE B
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
1		UTILITY OPERATING INCOME		
2	400	Operating Revenues	B-1	1,356,101
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	867,725
6	403	Depreciation Expense	A-3	82,890
7	407	SDWBA Loan Amortization Expense	A-3	-
8	408	Taxes Other Than Income Taxes	B-3	41,307
9	409	State Corporate Income Tax Expense	B-3	7,594
10	410	Federal Corporate Income Tax Expense	B-3	12,802
11		Total operating revenue deductions		\$ 1,012,318
12		Total utility operating income		\$ 343,783
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-5	492
16	426	Miscellaneous Non-Utility Expense	B-5	-
17	427	Interest Expense (excluding SDWBA)	B-6	254,084
18	427	Interest Expense (SDWBA)	B-6	-
19		Total other income and deductions		\$ (253,592)
20		Net income / <Loss>		\$ 90,192

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		WATER SERVICE REVENUES			
2	460	Unmetered water revenue			
3	460.1	Residential, Single-family, Multiple Dwelling Units	994,799	1,008,764	\$ (13,966)
4	460.2	Commercial and Miscellaneous	67,169	71,666	\$ (4,497)
5	460.3	Large Water Users			\$ -
6	460.4	Safe Drinking Water Bond Surcharge			\$ (55,347)
7	460.5	Other Unmetered Revenue	1,805	2,555	\$ (750)
8	460.5.1	SRF Loan Surcharge - Unmetered	137,875	55,347	\$ 82,528
9		Subtotal	\$ 1,201,648	\$ 1,138,333	\$ 7,968
10					
11	462	Fire protection and hydrant revenue			
12	462.1	Public Fire Protection			\$ -
13	462.2	Private Fire Protection			\$ -
14		Subtotal	\$ -	\$ -	\$ -
15					
16	465	Irrigation revenue	4,162	3,709	\$ 452
17					
18	470	Metered water revenue			
19	470.1	Residential, Single-family, Multiple Dwelling Units			\$ -
20	470.2	Commercial and Multi-residential Master Metered	21,532	22,105	\$ (573)
21	470.3	Large Water Users	70,945	83,172	\$ (12,227)
22	470.4	Safe Drinking Water Bond Surcharge			\$ (7,831)
23	470.5	Other Metered Revenues	(777)	246	\$ (1,022)
24	470.5.1	SRF Loan Surcharge - Metered	19,517	7,831	
25		Subtotal	\$ 111,217	\$ 113,353	\$ (21,653)
26		Total water service revenues	\$ 1,317,027	\$ 1,255,396	\$ (13,233)
27					
28	480	Other water revenue	39,074	53,174	\$ (14,100)
29		Total Operating Revenues	\$ 1,356,101	\$ 1,308,570	\$ (27,333)

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		PLANT OPERATION AND MAINTENANCE EXPENSES			
2		VOLUME RELATED EXPENSES			
3	610	Purchased Water			\$ -
4	615	Power	42,661	33,476	\$ 9,185
5	615-001	Propane	2,257	-	
6	618	Other Volume Related Expenses	50,994	42,411	\$ 8,583
7		Total volume related expenses	\$ 95,912	\$ 75,887	\$ 17,768
8					
9		NON-VOLUME RELATED EXPENSES			
10	630	Employee Labor	321,144	312,484	\$ 8,660
11	640	Materials	24,732	36,787	\$ (12,055)
12	650	Contract Work	83,665	93,109	\$ (9,443)
13	660	Transportation Expense	14,511	26,628	\$ (12,117)
14	664	Other Plant Maintenance Expenses		-	\$ -
15		Total non-volume related expenses	\$ 444,052	\$ 469,007	\$ (24,955)
16		Total plant operation and maintenance exp.	\$ 539,964	\$ 544,894	\$ (7,187)
17					
18		ADMINISTRATIVE AND GENERAL EXPENSES			
19	670	Office Salaries	-	-	\$ -
20	671	Management Salaries	51,540	49,177	\$ 2,363
21	674	Employee Pensions and Benefits	50,682	47,221	\$ 3,461
22	676	Uncollectible Accounts Expense		-	\$ -
23	678	Office Services and Rentals	20,979	20,581	\$ 398
24	681	Office Supplies and Expenses	7,431	9,008	\$ (1,577)
25	682	Professional Services	45,080	35,367	\$ 9,713
26	684	Insurance	118,382	109,643	\$ 8,738
27	688	Regulatory Compliance Expense	16,157	14,446	\$ 1,711
28	689	General Expenses	17,512	10,438	\$ 7,074
29		Total administrative and general expenses	\$ 327,762	\$ 295,882	\$ 31,880
30	800	Expenses Capitalized - Credit (Optional)			\$ -
31	900	Clearing Accounts (Optional)			\$ -
32		Net administrative and general expense	\$ 327,762	\$ 295,882	\$ 31,880
33		Total Operating Expenses	\$ 867,725	\$ 840,776	\$ 24,692

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	11,287		\$ 11,287
3	408.2 Payroll taxes	28,803		\$ 28,803
4	408.3 Other taxes and licenses	1,218		\$ 1,218
5	Total taxes other than income taxes	\$ 41,307	\$ -	\$ 41,307
6				
7	409 State corporate income tax	7,594		\$ 7,594
8	410 Federal corporate income tax	12,802		\$ 12,802
9	Total income taxes	\$ 20,396	\$ -	\$ 20,396
10				
11	Total	\$ 61,703	\$ -	\$ 61,703

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 27	90,192
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4		
5		
6		
7		
8		
9		
10	Federal tax net income	90,192
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 AT YOSEMITE BANK AND PLUMAS	20	
2	AMORTIZATION OF PLUMAS LOANS - 404	(812)	
3	INSURANCE PROCEEDS	1,284	
4			
5	Total	\$ 492	\$ -

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	53,982
4	Plumas Loan E	42,710
5	SRF Loan	157,392
6		
7		
8		
9		
10	Total	\$ 254,084

SCHEDULE C-1
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	3	321,144		\$ 321,144
2	670	Office salaries				\$ -
3	671	Management salaries	1	51,540		\$ 51,540
4						\$ -
5						\$ -
6		Total	4	\$ 372,684	\$ -	\$ 372,684

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													
Line No.	<p>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.</p>												
1.	<p>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: <u>x</u> No: _____</p> <p>(If the answer is in the affirmative, make appropriate replies to the following questions)*</p>												
2.	<p>Name of each organization or person that was a party to such a contract or agreement.</p> <p><u>BASS LAKE REALTY, INC.</u></p>												
3.	<p>Date of original contract or agreement: <u>3/1/07</u></p>												
4.	<p>Date of each supplement or agreement: <u>6/1/2009 & 3/1/2014 & 3/1/2018 & 5/1/2020 & 5/1/2022 & 6/1/2023</u></p>												
5.	<p>Amount of compensation paid during the year for supervision or management: \$ _____</p>												
6.	<p>To whom paid: <u>BASS LAKE REALTY, INC</u></p>												
7.	<p>Nature of payment (salary, traveling expenses, etc.): <u>OFFICE RENT AND ACCOUNTING SERVICES</u></p>												
8.	<p>Amounts paid for each class of service: <u>OFFICE RENT \$8115 AND ACCOUNTING SERVICES \$24575</u></p>												
9.	<p>Basis for determination of such amounts: _____</p>												
10.	<table border="0"> <tr> <td>Distribution of payments:</td> <td style="text-align: right;">Amount</td> </tr> <tr> <td>(a) Charged to operating expenses</td> <td style="text-align: right;">\$ 33,540</td> </tr> <tr> <td>(b) Charged to capital amounts</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>(c) Charged to other account</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">\$ 33,540</td> </tr> </table>	Distribution of payments:	Amount	(a) Charged to operating expenses	\$ 33,540	(b) Charged to capital amounts	\$	(c) Charged to other account	\$	Total	\$ 33,540		
Distribution of payments:	Amount												
(a) Charged to operating expenses	\$ 33,540												
(b) Charged to capital amounts	\$												
(c) Charged to other account	\$												
Total	\$ 33,540												
11.	<table border="0"> <tr> <td>Distribution of charges to operating expenses by primary accounts:</td> <td style="text-align: right;">Amount</td> </tr> <tr> <td>Number and Title of Account:</td> <td></td> </tr> <tr> <td><u>678 OFFICE SERVICE & RENTAL</u></td> <td style="text-align: right;">\$ 8,340</td> </tr> <tr> <td><u>682 PROFESSIONAL SERVICES</u></td> <td style="text-align: right;">\$ 25,200</td> </tr> <tr> <td></td> <td style="text-align: right;">\$</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">\$ 33,540</td> </tr> </table>	Distribution of charges to operating expenses by primary accounts:	Amount	Number and Title of Account:		<u>678 OFFICE SERVICE & RENTAL</u>	\$ 8,340	<u>682 PROFESSIONAL SERVICES</u>	\$ 25,200		\$	Total	\$ 33,540
Distribution of charges to operating expenses by primary accounts:	Amount												
Number and Title of Account:													
<u>678 OFFICE SERVICE & RENTAL</u>	\$ 8,340												
<u>682 PROFESSIONAL SERVICES</u>	\$ 25,200												
	\$												
Total	\$ 33,540												
12.	<p>What relationship, if any, exists between respondent and supervisory and/or managing concerns?</p> <p><u>PRESIDENT OF RESPONDENT OWNS BASS LAKE REALTY</u></p>												
<p>* 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.</p>													

SCHEDULE D-1 Sources of Supply and Water Developed									
STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right Claim	Capacity	Max.	Min.		
1	Pipeline	Willow Creek	North Fork of Willow C					82,349,800	
2									
3									
4									
5									
WELLS								Annual Quantities Pumped(Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²			
6	School Rd	Rd 274/331		6.5"x389'	275'	125 GPM	8,677,324		
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	748		
9	Pines	RD 432/434	#1	6.5"x200'	40'	45 GPM	3,874,640		
10									
TUNNELS AND SPRINGS				FLOW IN(Unit) ²			Annual Quantities Used(Unit) ²	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) ²	N/A	
18									
19									
<p>* State ditch, pipe line, reservoir, etc., with name, if any.</p> <p>1 Average depth to water surface below ground surface.</p> <p>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 larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.</p>									

SCHEDULE D-2 Description of Storage Facilities				
Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood	2	5,600	Sediment Tanks
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	7	1,476,840	
12	Concrete			
13	Total	9	1,482,440	

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		5,500	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	-	8,261	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									10,311
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	-	-	-	-	-	-	-	-	48,070

SCHEDULE D-4 Number of Active Service Connections				
Size	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Single Family Residential			909	908
Commercial and Multi-Residential	20	20	60	59
Large Water users	12	12		
Public Authorities	5	5		
Industrial				
Irrigation	5	5		
Other-School	1	1		
Subtotal	43	43		
Public fire hydrants	62	62		
Total	43	43	969	967

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 x 3/4 - in		
3/4 - in	19	951
1 - in	8	8
1.25 - in		3
1.5 - in	5	3
2 - in	8	2
3 - in	1	
4 - in	2	
Other		
Total	43	967

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	4
2. More than 10, but less than 15 years	0
3. More than 15 years	38

SCHEDULE D-7 Water delivered to Metered Customers by Months and Years in 100CFS (Unit Chosen): ¹								
	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Single-family residential								-
Commercial and Multi-residential	193				226		428	847
Large water users	1,460				1,560		2,247	5,267
Public authorities	314				400		623	1,337
Irrigation	387				(122)		324	589
Other	19						21	40
Total	2,373	-	-	-	2,064	-	3,643	8,080

	During Current Year						Total	Total Prior Year
	August	September	October	November	December	Subtotal		
Single-family residential						-	-	-
Commercial and Multi-residential				584		584	1,431	1,373
Large water users				3,452		3,452	8,719	7,781
Public authorities				626		626	1,963	1,865
Irrigation				737		737	1,326	1,211
Other						-	40	129
Total	-	-	-	5,399	-	5,399	13,479	12,359

¹ 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 Per manent

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?			Yes
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: 9/6/86 See Subsidiary District Reports amended 12/3/90, 8/10/07 & 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

[illegible]

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: YOSEMITE BANK
Address: PO BOX 2060, 40061 HIGHWAY 49, OAKHURST, CA 93644
Phone Number: 559 683 6442
Account Number: 17027129
Date Hired: 9/30/2022

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

\$ 157,392

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch		
3/4 inch	19	\$ 61.63
1 inch	8	\$ 102.71
1 1/2 inch	5	\$ 154.01
2 inch	7	\$ 328.68
3 inch	2	\$ 616.27
4 inch	2	\$ 1,027.11
6 inch		
Number of Flat Rate Customers		
Total	43	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 209,756
Add: Surcharge collections	838,300
Interest earned	
Overpayment to Surcharge account for credit to customer done after deposited	185
Less: Loan payments	(322,493)
Reimbursement to Self for payment out of general checking	(178,733)
Balance at end of year	\$ 547,015

4. Reason for other deposits/withdrawals

\$178733 to reimburse our general checking for loan interest paid from our general checking.

5. Total Accumulated Reserve \$ 547,015

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
Howe	\$ 5,000
Costa	\$ 3,000
HomeAway	\$ 5,000
Cooley (Adjustment 2022)	3,000
Bishel (Adjustment 2023)	3,000

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 45,622
Deposits during the year	13,000
Prior Year Adjustments	6,000
Interest earned for calendar year	20
Withdrawals from this account	(58,610)
Balance at end of year	\$ 6,032

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

To repay ourselves for the following:

Beasore Project - \$21,252.59

Beaver Project - \$37,357.90

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, 2024 through December 31, 2024.

PRESIDENT
Title (Please Print)


Signature

559 642 2494
Telephone Number

5/20/2025
Date

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