

Received \_\_\_\_\_

Examined \_\_\_\_\_

CLASS B and C  
WATER UTILITIES

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

2025  
ANNUAL REPORT  
OF

YOSEMITE SPRING PARK UTILITY COMPANY

YOSEMITE SPRING PARK UTILITY COMPANY

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

30950-B Corral Road, Coarsegold, CA 93614

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE YEAR ENDED DECEMBER 31, 2025

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2026

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## GENERAL INSTRUCTIONS

1. One completed and signed electronic copy must be filed **NO LATER THAN APRIL 30, 2026** 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, 2025 through December 31, 2025. Fiscal year reports will not be accepted.

**GENERAL INFORMATION**

1. Name under which utility is doing business: YOSEMITE SPRING PARK UTILITY CO

2. Official mailing address, Phone Number, and Email:  
30950-B CORRAL DRIVE, COARSEGOLD, CAL 93614

3. Name and title of person to whom correspondence should be addressed to: Paul Stiglich Email: \_\_\_\_\_  
Telephone: 559-517-3799

4. Address where accounting records are maintained:  
30950-B CORRAL DRIVE, COARSEGOLD, CAL 93614

5. Service Areas and County (Refer to district reports if applicable): Yosemite Lakes Park Subdivision, Madera County

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)  
Name: NA Email: \_\_\_\_\_  
Address: \_\_\_\_\_ Telephone: \_\_\_\_\_

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) Yosemite Spring Park Utility Company INC.  
 Subchapter S Corp (stockholders' names) \_\_\_\_\_  
Organized under laws of (state) \_\_\_\_\_ Date: \_\_\_\_\_

Principal Officers:  
Name: Cheryl Bluhm Title: President  
Name: Mike Brouhard Title: Vice President  
Name: Preston McGill Title: Secretary  
Name: Eric Jensen Title: Board Member  
Rick Rajacki Board Member

8. Names of associated companies: Yosemite Lakes Owners Association

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: NA Date: \_\_\_\_\_  
Name: \_\_\_\_\_ Date: \_\_\_\_\_  
Name: \_\_\_\_\_ Date: \_\_\_\_\_  
Name: \_\_\_\_\_ Date: \_\_\_\_\_

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

11. List Name, Grade, and License Number of all Licensed Operators:  
Please see attachment.

12. This annual report was prepared by:  
Name of firm or consultant: Tom Collins CPA, INC.  
Address of firm or consultant: 7111 N. Fresno St., Suite 200, Fresno, CA 93720  
Email address of firm or consultant: tom@collinshernandezllp.com  
Phone Number of firm or consultant: 559 644 3775

**YOSEMITE SPRING PARK UTILITY COMPANY INC.**

<b>Treatment Operator List (M-Z)</b>										
<b>25-Dec</b>										
<b>Position &amp; Title</b>	<b>Treatment</b>	<b>Grade_Level</b>	<b>First_Nam</b>	<b>Middle_In</b>	<b>Last_Name</b>	<b>City</b>	<b>State</b>	<b>Zip</b>	<b>Expiration_Date</b>	
General Manager & Chief Operator	6230	Grade 5	Paul	E.	Stiglich	Coarsegold	CA	93614	12/1/2028	
Lead Treatment Operator	37903	Grade 2	Michael	D.	Hightower	Ahwahnee	CA	93601	1/1/2028	
Treatment Shift Operator	41318	Grade 2	Colby	J.	Berger	Fresno	CA	93726	1/1/2027	
<b>Distribution Operator List (M-Z)</b>										
<b>25-Dec</b>										
<b>Position &amp; Title</b>	<b>Distributi</b>	<b>Grade_Level</b>	<b>First_Nam</b>	<b>Middle_In</b>	<b>Last_Name</b>	<b>City</b>	<b>State</b>	<b>Zip</b>	<b>Expiration_Date</b>	
General Manager & Chief Operator	31285	Grade 3	Paul	E.	Stiglich	Coarsegold	CA	93614	3/1/2029	
Lead Distribution Operator	43203	Grade 3	Michael	D.	Hightower	Ahwahnee	CA	93601	7/1/2028	
Distribution Shift Operator	54756	Grade 2	Colby	J.	Berger	Fresno	CA	93726	9/1/2027	
Distribution Shift Operator	52130	Grade 2	Andrew	Y.	Karaman	Coarsegold	CA	93614	10/1/2028	

# **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 2025

Name of Utility: Yosemite Spring Park Utility Co. Telephone: 559 517 3799

Person Responsible for this Report: Paul Stiglich

	<u>Jan. 1</u>	<u>Dec. 31</u>	<u>Average</u>
<b>UTILITY PLANT DATA</b>			
1 Utility Plant	\$ 13,083,425	\$ 13,140,458	\$ 13,111,942
2 Accumulated Depreciation/Amortization	(8,161,083)	(8,666,029)	(8,413,556)
3 Net Utility Plant	4,922,342	4,474,429	4,698,386
4 Advances for Construction	-	-	-
5 Contributions in Aid of Construction	285,566	291,963	288,765
6 Accumulated Deferred Taxes	-	-	-
7			
8			
9			
<b>10 CAPITALIZATION</b>			
11 Common Stock	80,000	80,000	80,000
12 Preferred Stock	-	-	-
13 Retained Earnings	(2,356,939)	(3,676,056)	(3,016,498)
14 Total Corporate Capital and Retained Earnings	7,139,140	5,687,160	6,413,150
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	-	-	-

# INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2025

Name of Utility: Yosemite Park Spring Utility Company.

Telephone: 559 517 3799

		Annual Amount
<b>INCOME/EXPENSES DATA</b>		
1	Operating Revenues	\$ 1,921,529
2	Operating Expenses	2,783,717
3	Depreciation	492,708
4	SDWBA Loan Amortization Expense	-
5	Taxes	102,074
6	Utility Operating Income	(1,456,970)
7	Non-Utility Income	141,949
8	Interest Expense	-
9	Net Income	(1,319,117)
10		
<b>OPERATING EXPENSES DATA</b>		
12	Purchased Water	551,018
13	Power	54,990
14	Other Volume Related Expenses	-
15	Non-Volume Related Expenses	1,038,787
16	Administrative and General Expenses	1,138,922
17		
<b>OTHER DATA</b>		
19		
20	<u>Active Service Connections</u> (Exc. Fire Protect.) _____	
21		
22	Metered Service Connections	1,951
23	Flat Rate Service Connections	3.67
24	Total Active Service Connections	1,954

	Jan. 1	Dec. 31	Annual Average
	1,945	1,956	1,951
	3.62	3.725	3.67
	1,949	1,960	1,954

**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 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											
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		<b>UTILITY PLANT</b>			
2.1	101	Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	A-1, A-1a	13,140,458	13,083,425
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	-	-
9.1	105.1	Construction Work in Progress - SDWBA/SRF	A-1	-	-
10.1	105.2	Construction Work in Progress - Grant Funds	A-1	-	-
11.1	105.3	Construction Work in Progress - Other	A-1	-	-
12.1	114	Water Plant Acquisition Adjustments	A-1	-	-
13.1		Total Utility Plant		\$ 13,140,458	\$ 13,083,425
14.1	108	Accumulated Depreciation of Water Plant	A-3	(8,666,029)	(8,161,083)
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		\$ (8,666,029)	\$ (8,161,083)
19.1		Net Utility Plant		\$ 4,474,429	\$ 4,922,342
20.1					
21.1		<b>INVESTMENTS</b>			
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		<b>CURRENT AND ACCRUED ASSETS</b>			
30.1	131	Cash	A-6	1,767,318	2,668,201
31.1	132	Cash - Special Deposits	A-7	108,549	94,944
32.1	141	Accounts Receivable - Customers	A-8	395,985	403,609
33.1	142	Receivables from Affiliated Companies	A-9	-	-
34.1	143	Accumulated Provision for Uncollectible Accounts	A-10	(15,000)	(15,000)
35.1	151	Materials and Supplies	A-11	63,168	23,498
36.1	174	Other Current Assets	A-12	136,337	182,578
37.1		Total current and accrued assets		\$ 2,456,357	\$ 3,357,830
38.1					
39.1	180	Deferred Charges	A-13	-	-
40.1	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41.1					
42.1		<b>Total Assets and Other Debits</b>		\$ 6,930,786	\$ 8,280,172

**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		<b>CORPORATE CAPITAL AND RETAINED EARNINGS</b>			
2.2	201	Common Stock	A-15	80,000	80,000
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	9,283,216	9,416,079
6.2	215	Retained Earnings	A-20	(3,676,056)	(2,356,939)
7.2		Total corporate capital and retained earnings		\$ 5,687,160	\$ 7,139,140
8.2					
9.2		<b>PROPRIETARY CAPITAL</b>			
10.2	218	Proprietary Capital	A-21	-	-
11.2					
12.2		<b>LONG TERM DEBT</b>			
13.2	224	Long-term Debt	A-22	-	-
14.2					
15.2		<b>CURRENT AND ACCRUED LIABILITIES</b>			
16.2	230	Payables to Affiliated Companies	A-23	808,513	685,975
17.2	231	Accounts Payable	A-24	84,948	130,007
18.2	232	Short-term Notes Payable	A-25	-	-
19.2	233	Customer Deposits	A-26	-	663
20.2	236	Taxes Accrued	A-27	-	-
21.2	237	Interest Accrued	A-28	-	-
22.2	241	Other Current Liabilities	A-29	146,010	114,391
23.2		Total current and accrued liabilities		\$ 1,039,471	\$ 931,036
24.2					
25.2		<b>DEFERRED CREDITS</b>			
26.2	252	Advances for Construction	A-30	-	-
27.2	253	Other Credits	A-31	-	-
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		\$ -	\$ -
32.2					
33.2		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
34.2	265	Contributions in Aid of Construction	A-35	291,963	285,566
35.2	272	Accumulated Amortization of Contributions	A-36	(87,808)	(75,570)
36.2		Net Contributions in Aid of Construction		\$ 204,155	\$ 209,996
37.2		<b>Total Liabilities and Other Credits</b>		\$ 6,930,786	\$ 8,280,172

**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)	13,083,425	57,033	-	-	\$ 13,140,458
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	-	-	-	-	\$ -
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	-	-	-	-	\$ -
11	114	Water Plant Acquisition Adjustments	-	-	-	-	\$ -
12		<b>Total utility plant</b>	<b>\$ 13,083,425</b>	<b>\$ 57,033</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,140,458</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	-	-	-	-	\$ -
3	303	Land	340,754	-	-	-	\$ 340,754
4		Total non-depreciable plant	\$ 340,754	\$ -	\$ -	\$ -	\$ 340,754
5		<b>DEPRECIABLE PLANT</b>					
7	304	Structures	257,238	-	-	-	\$ 257,238
8	307	Wells	2,213,613	21,830	-	-	\$ 2,235,443
9	311	Pumping Equipment	251,792	2,130	-	-	\$ 253,922
10	317	Other Water Source Plant	-	-	-	-	\$ -
11	320	Water Treatment Plant	3,415,034	-	-	-	\$ 3,415,034
12	330	Reservoirs, Tanks and Standpipes	-	-	-	-	\$ -
13	331	Water Mains	4,416,831	-	-	-	\$ 4,416,831
14	333	Services and Meter Installations	-	-	-	-	\$ -
15	334	Meters	173,028	27,646	-	-	\$ 200,674
16	335	Hydrants	12,766	-	-	-	\$ 12,766
17	339	Other Equipment	810,665	-	-	-	\$ 810,665
18	340	Office Furniture and Equipment	40,744	-	-	-	\$ 40,744
19	341	Transportation Equipment	1,150,960	5,427	-	-	\$ 1,156,387
20		Total depreciable plant	\$ 12,742,671	\$ 57,033	\$ -	\$ -	\$ 12,799,704
21		<b>Total water plant in service</b>	<b>\$ 13,083,425</b>	<b>\$ 57,033</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,140,458</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				
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			
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)	Accumulated Amortization of SDWBA/SRF (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	8,161,083				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	12,238				
4	(b) Charged to Account 403	492,708				
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	\$ 504,946	\$ -	\$ -	\$ -	\$ -
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	\$ 8,666,029	\$ -	\$ -	\$ -	\$ -
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %					
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		xx			
34	(b) Liberalized					
35	(1) Sum of the years digits					
36	(2) Double declining balance					
37	(3) Other					
38	(c) Both straight line and liberalized					

**SCHEDULE A-3a**  
**Account 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	29,539				\$ 29,539
2	307	Wells	1,060,495	72,351			\$ 1,132,846
3	311	Pumping Equipment	197,718	16,033			\$ 213,751
4	317	Other Water Source Plant					\$ -
5	320	Water Treatment Plant	3,289,782	34,418			\$ 3,324,200
6	330	Reservoirs, Tanks and Standpipes	-				\$ -
7	331	Water Mains	2,072,259	213,271			\$ 2,285,530
8	333	Services and Meter Installations	-				\$ -
9	334	Meters	110,030	4,763			\$ 114,793
10	335	Hydrants	11,363	186			\$ 11,549
11	339	Other Equipment	690,092	85,501			\$ 775,593
12	340	Office Furniture and Equipment	1,324	1,396			\$ 2,720
13	341	Transportation Equipment	622,910	64,789			\$ 687,699
14		Total	\$ 8,085,512	\$ 492,708	\$ -	\$ -	\$ 8,578,220

**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			
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	131.1 Cash on Hand		
2	131.2 Cash in Bank		
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		
2	131.2 Cash in Bank	2,668,201	1,767,318
3			
4			
5	Total	\$ 2,668,201	\$ 1,767,318

**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	94,944	108,549
3			
4			
5	Total	\$ 94,944	\$ 108,549

**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	Accounts Receivable	403,609	395,985
2			
3			
4			
5	Total	\$ 403,609	\$ 395,985

**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			
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	15,000
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	\$ 15,000

**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	Meter Inventory	23,498	63,168
2			
3			
4			
5	Total	\$ 23,498	\$ 63,168

**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	Prepaid Expenses	124,023	133,437
2	Deposits		-
3	Non Utility Receivable	19,966	2,900
4	Other assets	38,589	-
5	Total	\$ 182,578	\$ 136,337

**SCHEDULE A-13**  
**Account 180 - Deferred Charges**

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

**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			
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	800	100.00	800	80,000	\$ 80,000		\$ -
2						\$ -		\$ -
3						\$ -		\$ -
4						\$ -		\$ -
5						\$ -		\$ -
6	Total				\$ 80,000	\$ 80,000		\$ -

<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						\$ -		\$ -
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				
2				
3				
4				
5				
6				
7				
8				
9	Total number of shares	-	Total number of shares	-

<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	4,082,675	4,082,675
2	Additional Paid in Capital	5,333,404	5,200,541
3			
4			
5	Total	\$ 9,416,079	\$ 9,283,216

<b>SCHEDULE A-20</b>		
<b>Account 215 - Retained Earnings (Corporations Only)</b>		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year	(2,356,939)
2	Add: Credits	
3	Net income	(1,319,117)
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$ (1,319,117)
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	\$ (3,676,056)

**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								
2								
3								
4								
5								
6								
7								
8	Total			\$ -	\$ -		\$ -	\$ -

**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	Payable to Yosemite Lakes Owners' Association	685,975	808,513			
2						
3						
4						
5						
6						
7	Total	\$ 685,975	\$ 808,513		\$ -	\$ -

**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	130,007	84,948
2		-	
3			
4			
5	Total	\$ 130,007	\$ 84,948

**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								
2								
3								
4								
5								
6								
7								
8	Total			\$ -	\$ -		\$ -	\$ -

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

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Customer Deposits	663	-
2			
3			
4			
5	Total	\$ 663	\$ -

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

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

**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		
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	Accrued Payroll Liabilities	14,014	75,302
2	PUC Payable	70,708	70,708
3	Other Current Liabilities	11,190	
4	Unearned revenue	18,479	-
5	Total	\$ 114,391	\$ 146,010

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

Line No.	(a)	Amount (b)
1	Balance beginning of year	
2	Additions during year	NA
3	Subtotal - Beginning balance plus additions during year	\$ -
4	Charges during year:	
5	Refunds	
6	Percentage of revenue basis	
7	Proportionate cost basis	
8	Present worth basis	
9	Total refunds	\$ -
10	Transfers to Acct. 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	\$ -
16	Balance end of year	\$ -

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

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

**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	NA		
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	NA		
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			
2			
3			
4			
5	<b>Total</b>	\$ -	\$ -

**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	\$ 285,566	-	-	285,566	-
2	Add:					
3	Contributions received during year	\$ 6,397			6,397	
4	Other credits	\$ -				
5	Total credits	\$ 6,397	\$ -	\$ -	\$ 6,397	\$ -
6	Deduct:					
8	Non-depreciable property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Balance end of year	\$ 291,963	\$ -	\$ -	\$ 291,963	\$ -

**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	75,570
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	12,238
6	Other debits	
7	Total debits	\$ 12,238
8	Deduct:	
10	Other credits	
12	Balance end of year	\$ 87,808

**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	1,921,529
3				
4		<b>OPERATING REVENUE DEDUCTIONS</b>		
5	401	Operating Expenses	B-2	2,783,717
6	403	Depreciation Expense	A-3	492,708
7	407	SDWBA Loan Amortization Expense	A-3	-
8	408	Taxes Other Than Income Taxes	B-3	101,274
9	409	State Corporate Income Tax Expense	B-3	800
10	410	Federal Corporate Income Tax Expense	B-3	-
11		Total operating revenue deductions		\$ 3,378,499
12		Total utility operating income		\$ (1,456,970)
13				
14		<b>OTHER INCOME AND DEDUCTIONS</b>		
15	421	Non-Utility Income	B-5	141,949
16	426	Miscellaneous Non-Utility Expense	B-5	4,096
17	427	Interest Expense (excluding SDWBA)	B-6	-
18	427	Interest Expense (SDWBA)	B-6	-
19		Total other income and deductions		\$ 137,853
20		<b>Net income / &lt;Loss&gt;</b>		\$ (1,319,117)

**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			\$ -
4		460.2 Commercial and Miscellaneous			\$ -
5		460.3 Large Water Users			\$ -
6		460.4 Safe Drinking Water Bond Surcharge			\$ -
7		460.5 Other Unmetered Revenue			\$ -
8		Subtotal	\$ -	\$ -	\$ -
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			\$ -
16					
17	470	Metered water revenue			
18		470.1 Residential, Single-family, Multiple Dwelling Units	1,908,637	1,817,070	\$ 91,567
19		470.2 Commercial and Multi-residential Master Metered			\$ -
20		470.3 Large Water Users			\$ -
21		470.4 Safe Drinking Water Bond Surcharge			\$ -
22		470.5 Other Metered Revenues			\$ -
23		Subtotal	\$ 1,908,637	\$ 1,817,070	\$ 91,567
24		Total water service revenues	\$ 1,908,637	\$ 1,817,070	\$ 91,567
25					
26	480	Other water revenue	12,892	13,265	\$ (373)
27		Total Operating Revenues	\$ 1,921,529	\$ 1,830,335	\$ 91,194

**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	551,018	519,264	\$ 31,754
4	615	Power	54,990	50,641	\$ 4,349
5	618	Other Volume Related Expenses			\$ -
6		Total volume related expenses	\$ 606,008	\$ 569,905	\$ 36,103
7					
8		<b>NON-VOLUME RELATED EXPENSES</b>			
9	630	Employee Labor	438,672	484,602	\$ (45,930)
10	640	Materials	19,329	8,741	\$ 10,588
11	650	Contract Work	389,793	17,484	\$ 372,309
12	660	Transportation Expense	108,717	82,493	\$ 26,224
13	664	Other Plant Maintenance Expenses	82,276	149,908	\$ (67,632)
14		Total non-volume related expenses	\$ 1,038,787	\$ 743,228	\$ 295,559
15		Total plant operation and maintenance exp.	\$ 1,644,795	\$ 1,313,133	\$ 331,662
16					
17		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
18	670	Office Salaries	105,073	91,584	\$ 13,489
19	671	Management Salaries	286,819	75,207	\$ 211,612
20	674	Employee Pensions and Benefits	74,971	83,637	\$ (8,666)
21	676	Uncollectible Accounts Expense	814		\$ 814
22	678	Office Services and Rentals	103,192	66,869	\$ 36,323
23	681	Office Supplies and Expenses	84,803	50,469	\$ 34,334
24	682	Professional Services	310,531	93,994	\$ 216,537
25	684	Insurance	118,556	134,619	\$ (16,063)
26	688	Regulatory Compliance Expense	25,486	11,015	\$ 14,471
27	689	General Expenses	28,677	39,304	\$ (10,627)
28		Total administrative and general expenses	\$ 1,138,922	\$ 646,698	\$ 492,224
29	800	Expenses Capitalized - Credit (Optional)			\$ -
30	900	Clearing Accounts (Optional)			\$ -
31		Net administrative and general expense	\$ 1,138,922	\$ 646,698	\$ 492,224
32		Total Operating Expenses	\$ 2,783,717	\$ 1,959,831	\$ 823,886

**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	36,284		\$ 36,284
3	408.2 Payroll taxes	49,636		\$ 49,636
4	408.3 Other taxes and licenses	15,354		\$ 15,354
5	Total taxes other than income taxes	\$ 101,274	\$ -	\$ 101,274
6				
7	409 State corporate income tax	800		\$ 800
8	410 Federal corporate income tax			\$ -
9	Total income taxes	\$ 800	\$ -	\$ 800
10				
11	Total	\$ 102,074	\$ -	\$ 102,074

**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	
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4		
5		
6	NA	
7		
8		
9		
10	Federal tax net income	
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 Income	59,189	
2	Interest & Penalty Expense		4,096
3	Disposal of Assets		-
4	Other non utility revenue	82,760	
5	Total	\$ 141,949	\$ 4,096

**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		
4		
5		
6		
7		
8		
9		
10	Total	\$ -

**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	7	438,672		\$ 438,672
2	670	Office salaries	3	105,073		\$ 105,073
3	671	Management salaries	1	286,819		\$ 286,819
4						\$ -
5						\$ -
6		Total	11	\$ 830,564	\$ -	\$ 830,564

**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.	NA							
2.								
3.								
4.								
5.								
6.								
7.	Total		\$ -					

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

Line No.	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership, or person covering supervision and/or management of any department of the respondent's affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.	
1.	Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year? <b>Answer:</b> Yes: _____ No: <u>xx</u> (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. none	
3.	Date of original contract or agreement: _____	
4.	Date of each supplement or agreement: _____	
5.	Amount of compensation paid during the year for supervision or management: \$ _____	
6.	To whom paid: _____	
7.	Nature of payment (salary, traveling expenses, etc.): _____	
8.	Amounts paid for each class of service: _____	
9.	Basis for determination of such amounts: _____	
10.	Distribution of payments:	Amount
	(a) Charged to operating expenses	\$ _____
	(b) Charged to capital amounts	\$ _____
	(c) Charged to other account	\$ _____
	Total	\$ -
11.	Distribution of charges to operating expenses by primary accounts:	Amount
	Number and Title of Account:	
	Association Dues paid to affiliate	\$ 16,926
	_____	\$ _____
	_____	\$ _____
	Total	\$ 16,926
12.	What relationship, if any, exists between respondent and supervisory and/or managing concerns? A wholly owned subsidiary of Yosemite Lakes Owners' Association	
	* 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	NA								
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	See Attachment							
7								
8								
9								
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	NA						
12							
13							
14							
15							

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

\* State ditch, pipe line, reservoir, etc., with name, if any.

<sup>1</sup> Average depth to water surface below ground surface.

<sup>2</sup> 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.

2025

**SCHEDULE D-1**  
**Sources of Supply and Water Developed**  
**WELLS**

Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity gallons/min	Annual Quantities Pumped gallons	Remarks
1	1E	037° 11' 56.1" N 119° 46' 18.3" W	_003	6"	263'	75	38,006,000	
2	35A	037° 10.272 N 119° 45.466 W	016	8"	184'	29	0	
3	39A	037° 10.272 N 119° 45.466 W	016	8"	184'	29	2,095,200	
4	37A	037° 10' 35.5" N 119° 47' 23.8" W	018	7"	304'	130	8,199,100	
5	40A	037° 10' 33.8" N 119° 45' 49.1" W	021	8"	267'	53	45,341,126	
6	42A	037° 11' 00.3" N 119° 45' 10.0" W	023	8"	363'	110	33,841,400	
7	45A	037° 11' 49.8" N 119° 44' 39.2" W	025	8"	724'	80	9,938,300	
8	46A	037° 10' 11.4" N 119° 47' 06.1" W	026	8"	483'	104	12,918,700	
9	47A	037° 10' 11.4" N 119° 44; 49.0" W	027	8"	596'	123	10,472,425	
10	31A	037° 12' 01.1" N 119° 46' 04.9" W	013	8"	94'	103	22,474,013	
11	48A	037° 10' 16.8" N 119° 47' 23.8" W	N/A	7'	500'	126	4,729,897	

**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			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal		3,143,500	Gallons
12	Concrete			
13	Total	-	3,143,500	

### 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	NA							
2	Flume	NA							
3	Lined conduit	NA							
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	NA							-
7	Flume	NA							-
8	Lined conduit	NA							-
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)									1,878
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos								35,763	16,539
19	Welded steel									
20	Wood									
21	Other			8,800			59,012		126,962	18,589
22	Total	-	-	8,800	-	-	59,012	-	162,725	37,006

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)									1,878
25	Concrete									-
26	Copper									-
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos									52,302
31	Welded steel									-
32	Wood									-
33	Other PVC	15,844								229,207
34	Total	15,844	-	-	-	-	-	-	-	283,387

SCHEDULE D-4 Number of Active Service Connections				
Size	Metered - Dec 31		Flat Rate - Dec 31	
	Prior	Current	Prior	Current
	Year	Year	Year	Year
5/8 x 3/4 - in			3,500	3,670
3/4 - in	1,938	1,951		
1 - in	3	1		
1 1/2 - in	2	2		
2 - in	2	2		
- in				
- in				
- in				
Other				
<b>Total</b>	<b>1,945</b>	<b>1,956</b>	<b>3,500</b>	<b>3,670</b>

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	1,951	1,951
1 - in	1	1
1 1/2 in	2	2
2 - in	2	2
- in		
- in		
- in		
Other		
<b>Total</b>	<b>1,956</b>	<b>1,956</b>

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 . . . . .	0
2. Used, before repair . . . . .	NA
3. Used, after repair . . . . .	NA
4. Found fast, requiring billing adjustment . . . . .	0
Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	UNKNOWN
2. More than 10, but less than 15 years . . . . .	UNKNOWN
3. More than 15 years . . . . .	UNKNOWN

SCHEDULE D-7 Water delivered to Metered Customers by Months and Years in 100 cu ft (Unit Chosen) <sup>1</sup>									
	During Current Year							Subtotal	Total Prior Year
	January	February	March	April	May	June	July		
Single-family residential	8,862	18,554	22,158	24,800	25,940	27,080	65,215	192,609	
Commercial and Multi-residential	102	80	318	66	130	210	1,410	2,316	
Large water users	-	-	-	-	-	-	-	-	
Public authorities	-	-	-	-	-	-	-	-	
Irrigation	23	75	9	30	45	22	41	245	
Other	-	-	-	33	7	-	-	40	
<b>Total</b>	<b>8,987</b>	<b>18,709</b>	<b>22,485</b>	<b>24,929</b>	<b>26,122</b>	<b>27,312</b>	<b>66,666</b>	<b>195,210</b>	
	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December	Subtotal			
Single-family residential	68,005	40,074	38,457	20,089	10,454	177,079	369,688	355,205	
Commercial and Multi-residential	479	640	312	94	144	1,669	3,985	1,609	
Large water users	-	-	-	-	-	-	-	-	
Public authorities	-	-	-	-	-	-	-	-	
Irrigation	134	523	1,345	1,240	89	3,331	3,576	7,347	
Other	-	-	-	-	-	-	40	123	
<b>Total</b>	<b>68,618</b>	<b>41,237</b>	<b>40,114</b>	<b>21,423</b>	<b>10,687</b>	<b>182,079</b>	<b>377,289</b>	<b>364,284</b>	

<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: Unknown

Total population served: 5022





## 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: Mechanics Bank  
 Address: POB 2200, Corona, CA 92878  
 Account Number: 9897  
 Date Opened: 2022

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

**A. Commercial**

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

**B. Residential**

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

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 94,944
Deposits during the year	12,918
Interest earned for calendar year	687
Withdrawals from this account	_____
Balance at end of year	\$ 108,549

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

Withdrawals is a conservative estimate. YSPUC is still making a final determination what the balance should be in this account.  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**DECLARATION**

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

I, the undersigned Doug Mattos  
Officer, Partner, or Owner (Please Print)

of Yosemite Spring Park Utility Co  
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 of the Board of Directors  
Title (Please Print)

  
Signature

559-517-3799  
Telephone Number

3/20/26  
Date

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