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CLASS B and C WATER UTILITIES  2008 ANNUAL REPORT OF  COMPLIANCE BRANCH DIVISION OF WATER AND AUDITS  NORTH GUALALA WATER COMPANY	i
2008 ANNUAL REPORT OF  COMPLIANCE AND DIVISION OF WATER AND AUDITS	WATER UTILITIES
2008  ANNUAL REPORT  OF  PEB 2 4 2009  UTILITY AUDIT, FINANCE AND DIVISION OF WATER AND AUDITS	
NORTH GUALALA WATER COMPANY	FEB 2 4 2009  UTILITY AUDIT, FINANCE AND COMPLIANCE BRANCH DIVISION OF WATER AND AUDITS
NORTH GUALALA WATER COMPANY	
	OMPANY
(NAME UNDER WHICH CORPORATION, PARTNERS NP. OR INDIVIDUAL IS DOING BUSINESS)	BUSINESS)
P O Box/1000 Gualala CA 95445-1000	
TO THE PUBLIC UTILITIES COMMISSION STATE OF CALIFORNIA FOR THE YEAR ENDED DECEMBER 31, 2008	OMMISSION FORNIA

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2009 (FILE TWO COPIES IF THREE RECEIVED)

#### **GENERAL INFORMATION**

North Gualala Water	Company
2 Official mailing address: P O Box 1000	
Gualala, CA	ZIP <b>95445-1000</b>
3 Name and title of person to whom correspondence s	hould be addressed:
John H. Bower, President/ Owner	Telephone: <b>707-884-3579</b>
4 Address where accounting records are maintained:	38958 Cypress Way, Gualala, CA 95445
,	
5 Service Area: (Refer to district reports if applicable.)	
Gualala River north 6 1/2 miles	
6 Service Manager (if located in or near Service Area):	(Refer to district reports if applicable.)
Name: n/a	
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)	
X Corporation (corporate name)	North Gualala Water Company
Organized under laws of (state)	
Principal Officers:	
(Name) John H. Bower	(Title) President
(Name) David D. Bower	(Title) VP/Treasury
(Name) Michael Bower	(Title) Secretary
(Name) Michael Bower (Name)	(Title) Secretary (Title)
(Name)	(Title) Secretary (Title)
(Name) 8 Names of associated companies:	
(Name) 8 Names of associated companies:	(Title)
(Name) 8 Names of associated companies: n/a 9 Names of corporations, firms or individuals whose pr	(Title) operty or portion of property have been
(Name) 8 Names of associated companies: n/a	(Title) operty or portion of property have been
(Name) 8 Names of associated companies: n/a 9 Names of corporations, firms or individuals whose pr	operty or portion of property have been acquisition:
(Name)  8 Names of associated companies:  n/a  9 Names of corporations, firms or individuals whose pracquired during the year, together with date of each a	(Title)  operty or portion of property have been acquisition:  Date:
(Name)  8 Names of associated companies:  n/a  9 Names of corporations, firms or individuals whose pracquired during the year, together with date of each a	(Title) operty or portion of property have been acquisition: Date: Date:
(Name)  8 Names of associated companies:  n/a  9 Names of corporations, firms or individuals whose pracquired during the year, together with date of each and	(Title)  operty or portion of property have been acquisition:  Date:  Date:  Date:  Date:  Date:
(Name)  8 Names of associated companies:  n/a  9 Names of corporations, firms or individuals whose pracquired during the year, together with date of each a	(Title)  operty or portion of property have been acquisition:  Date:  Date:  Date:  Date:  Date:
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(Name)  8 Names of associated companies:  n/a  9 Names of corporations, firms or individuals whose pracquired during the year, together with date of each and	(Title)  operty or portion of property have been acquisition:  Date:  Date:  Date:  Date:  Date:
(Name)  8 Names of associated companies:  n/a  9 Names of corporations, firms or individuals whose pracquired during the year, together with date of each and	(Title)  operty or portion of property have been acquisition:  Date:  Date:  Date:  Date:  Date:
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(Name)  Names of associated companies:  n/a  Names of corporations, firms or individuals whose pracquired during the year, together with date of each and	operty or portion of property have been acquisition: Date: Date: Date: Date: Date: Or explanations concerning this report:
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(Name)  Names of associated companies:  n/a  Names of corporations, firms or individuals whose pracquired during the year, together with date of each and	operty or portion of property have been acquisition: Date: Date: Date: Date: Date: Or explanations concerning this report:  ed Operators: 6510

## SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES 2007

#### NAME OF UTILITY North Gualala Water Company

PHONE 707-884-3579

PERSON RESPONSIBLE FOR THIS REPORT Jana Wareham
(Prepared from Information in the 2008 Annual Report)

		1/1/08	12/31/08	Average
	BALANCE SHEET DATA			
1	Intangible Plant	541	541	541
2	Land and Land Rights	232,357	232,357	232,357
3	Depreciable Plant	7,016,768	7,079,223_	7,047,996_
4	Gross Plant in Service	7,249,666	<u>7,312,121</u>	7,280,893
5	Less: Accumulated Depreciation	2,850,666	<u>3,039,266</u>	2,944,966
6	Net Water Plant in Service	4,399,000	4,272,856	4,335,928
7	Water Plant Held for Future Use			
8	Construction Work in Progress			
9	Materials and Supplies	9,800	10,174	9,987
10	Less: Advances for Construction			
11	Less: Contribution in Aid of Construction	(1,080,316)	(1,057,888)	(1,069,102)
12	Less: Accumulated Deferred Income & Investment Tax Credits	-		
13	Net Plant Investment	3,328,484	3,225,142	3,276,813
	CAPITALIZATION			
14	Common Stock	500	500	500
15	Proprietary Capital (Individual or Partnership)			· •
16	Paid-in Capital			
17	Retained Earnings	780,956	787,365	784,160
18	Common Stock and Equity (Lines 14 through 17)	781,456	787,865	784,660
19	Preferred Stock			
20	Long-Term Debt	3,754,163	3,658,382	3,706,273
21	Notes Payable			
22	Total Capitalization (Lines 18 through 21)	4,535,619	4,446,247	4,490,933

# SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES 2008

#### NAME OF UTILITY North Gualala Water Company PHONE 707-884-3579

				Annual
1	INCOME STATEMENT			Amount
23	Unmetered Water Revenue			0
24	Fire Protection Revenue			0
25	Irrigation Revenue			0
26	Metered Water Revenue			782,750
27	Total Operating Revenue			782,750
28	Operating Expenses			468,420
29	Depreciation Expense (Composite Rate 2.4%)			55,140
30	Amortization and Property Losses			102,946
31	Property Taxes			35,907
32	Taxes Other Than Income Taxes			17,760
33	Total Operating Revenue Deduction Before Taxes			680,173
34	California Corp. Franchise Tax			880
35	Federal Corporate Income Tax			
36	Total Operating Revenue Deduction After Taxes			681,053
37	Net Operating Income (Loss) - California Water Operations			101,697
38	Other Operating and Nonoper. Income and Exp Net (Exclude Int.	erest Expense)	l	14,729
39	Income Available for Fixed Charges	. ,		116,426
40	Interest Expense			110,017
41	Net Income (Loss) Before Dividends			6,409
42	Preferred Stock Dividends			0
43	Net Income (Loss) Available for Common Stock			6,409
	OTHER DATA			
44	Refunds of Advances for Construction			
45	Total Payroli Charged to Operating Expenses			208,778
46	Purchased Water			-
47	Power			69,098
•••				
				Annual
A	Active Service Connections (Exc. Fire Protect.)	Jan. 1	Dec. 31	Average
-				
48	Metered Service Connections	1033	1038	1035.5
49	Flat Rate Service Connections	0	0	0
50	Total Active Service Connections	1033	1038	1035.5

		Applies to All Non-Teriffed Goods/Services that require Approval by Advice Letter	Advice Letter Total Income Tax and/or Resolution Liabitky incurred Number because of non- Income Tax Assats used in the approving Non- Barifed Liabitky provision of a Non-Tarified Tentled Good/Service (by Account Good/Service) Account Account Mumber										
	ients regarding water utilities provision of non-tanfled requesting Commission approval of that service, 2) the Commission.		Total Expenses incurred to provide Non-Tanfled Expense Good/Service fix Account Number										
And the Control of th	xcess Capacity and Non-tained Services -018, D.03-04-028, and D. 04-12-023, the CPUC set it sas capacity. These decisions require water utilities to regarding non-tarified goods/services in sech compa	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 information and services crowided in 200.	Active or Active or Passitive Passitive	¥									
		:	Row	7						-			

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#### CLASS B, C AND D WATER COMPANIES SAFE DRINKING WATER BOND ACT DATA

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) loan outstanding during the 12 month reporting period. (Use one sheet for each loan.)

1. Current Fiscal Agent:

Name:

West America Bank

Address:

Box 348, Gualala, CA 95445-0348

Phone Number:

707-884-3551

Date Hired:

8/1/1996

2. Former Fiscal Agent:

Name:

N/A

Address:

Phone Number: Date Hired:

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

\$ 183,397.05	Meter Size	No. of Metered Customers		ly Surcharge Customer
	3/4 inch	7	\$	22.05
	1 inch	10		36.75
	1 1/2 inch	5		73.50
	2 inch	2	<u></u>	117.60
	3 inch		l	220,50
	4 inch	0	<u> </u>	367.50
	6 inch			
	Flat Rate			
	5/8 x 3/4 inch	1014		14.70
	Total	1038	\$	852.60

4. Summary of the trust bank account activities showing:

Balance at beginning of year	\$ 360,195.36
Deposits during the year	200,593.85_
Withdrawals made for loan payments	206,762.56
Other withdrawals from this account	20.00_
Balance at end of year	\$ 354,006.65

5. Account information:

Bank Name:

West America Bank

Account Number:

7893

Date Opened:

8/19/1996

# CLASS B, C AND D WATER COMPANIES SAFE DRINKING WATER BOND ACT DATA (continued)

6. Plant amounts included in Schedule A-1a, Account No. 101--Water Plant in Service which were funded using SDWBA funds:

			<del></del>	- S		î ·	
			Balance	Plant	Plant		
		·	Beginning	Additions	Retirements	Other Debits*	Balance
Line	Acct.	Title of Account	of Year	During Year	During Year	or (Credits)	End of Year
No.	No.	(a)	(b)	(c)	(d)	(e)	<u>(f)</u>
1		NON-DEPRECIABLE PLANT				<u> </u>	
2	301	Intangible plant			<u> </u>		
3	303	Land					
4		Total non-depreciable plant				<u> </u>	
5		DEPRECIABLE PLANT					
6	304	Structures	65,178.31				65,178.31
7	307	Wells	18,228.41				18,228.41
8	317	Other water source plant	235,151.40	•			235,151.40
9	311	Pumping equipment	56,020.14				56,020.14
10	320	Water treatment plant	610,578.67				610,578.67
11	330	Reservoirs, tanks and sandpipes	885,218.89				885,218.89
12		Water mains	2,572,145.18	j			2,572,145.18
13		Services and meter installations			]		<del>-</del>
14	334	Meters					-
15		Hydrants					•
16		Other equipment					
17		Office furniture and equipment					-
18		Transportation equipment					-
19		Total depreciable plant	4,442,521.00	-	-		4,442,521.00
20		Total water plant in service	4,442,521.00			-	4,442,521.00

# SCHEDULE A COMPARATIVE BALANCE SHEETS Assets and other Debits

<u> </u>	Ī		Schedute	Balance	Balance
Line	Acct.	Title of Account	Page No.	End-of-Year	Beginning of Year
No.	No.	(a)	(b)	(c)	(d)
1		UTILITY PLANT			
2	101	Water plant in service	A-1	7,312,121.18	7,249,665.67
3	103	Water plant held for future use	A-1 & A-1b		
4	104	Water plant purchased or sold	A-1		
5	105	Water plant construction work in progress	A-1	-	-
6		Total utility plant		7,312,121.18	7,249,665.67
7	106	Accumulated depreciation of water plant	A-3	3,039,265.65	2,850,666.11
8	114	Water plant acquisition adjustments	A-1		- " <del>-</del>
9		Total amortization and adjustments		3,039,265.65	2;850,666.11
10		Net utility plant		4,272,855.53	4,398,999.56
11		INVESTMENTS			
12	121	Non-utility property and other assets			
13	122	Accumulated depreciation of non-utility property	A-3		
14	·	Net non-utility property		<u> </u>	-
15	123	Investments in associated companies			
16	124	Other investments		·	
17		Total investments		-	-
18	<u> </u>	CURRENT AND ACCRUED ASSETS		***************************************	000 004 05
19	131	Cash		86,318.79	209,391.25
20	132	Special accounts		354,006.65	360,195.36
21	141	Accounts receivable - customers		70,539.94	47,352.94
22	142	Receivables from associated companies			
23	143	Accumulated provision for uncollectible accounts			
24	151	Materials and supplies		10,174.32	9,799.84
25	174	Other current assets		(511.30)	
26		Total current and accrued assets		520,528.40	625,728.09
			A 5	777.405.04	670.041.01
27	180	Deferred charges	A-5	777,495.94	670,941.91
<u> </u>		Table and defended above	<u> </u>	5,570,879.87	5,695,669.56
28		Total assets and deferred charges		5,570,679.67	3,093,009.30
<u> </u>	<del> -</del>				
				<del></del>	<del> </del>
<u> </u>					
	<u> </u>			<u> </u>	
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	<del> </del>				<del>                                     </del>
	L		<u> </u>	<u> </u>	<u> </u>

# . SCHEDULE A COMPARATIVE BALANCE SHEETS Liabilities and Other Credits

			Schedule	Balance	Balance
Line	Acct.	Title of Account	Page No.	End-of-Year	Beginning of Year
No.	No.	(a)	(b)	(c)	(d)
1	1101	CORPORATE CAPITAL AND SURPLUS	1 1		1
2	201	Common stock	A-7	500.00	500.00
3	204	Preferred stock	A-6		
4	211	Other paid-in capital	A-8		
5	215	Retained earnings	A-9	787,364.56	780,955.97
6		Total corporate capital and retained earnings		787,864.56	781,455.97
			1		
7		PROPRIETARY CAPITAL	1	-	
8	218	Proprietary capital	A-10		
9	218.1	Proprietary drawings	1	<del></del>	
10		Total proprietary capital	1	•	-
			1		
11		LONG TERM DEBT	1	•	
12	224	Long term debt	A-11	3,658,382.26	3,754,162.77
13	225	Advances from associated companies	A-12		
			1		
14		CURRENT AND ACCRUED LIABILITIES			
15	231	Accounts payable		21,335.91	32,956.43
16	232	Short term notes payable		-	
17	233	Customer deposits	11	8,550.00	8,955.00
18	235	Payables to associated companies	A-13		
19	236	Accrued taxes			
20	237	Accrued interest		36,858.81	37,823.82
21	241	Other current liabilities	A-14	-	•
22		Total current and accrued liabilities		66,744.72	79,735.25
23		DEFERRED CREDITS			
24	252	Advances for construction	A-15	-	-
25	253	Other credits			
26	255	Accumulated deferred investment tax credits	A-16		
27	282	Accumulated deferred income taxes - ACRS depreciation	A-16		
28	283	Accumulated deferred income taxes - other	A-16		
29		Total deferred credits		•	-
30		CONTRIBUTIONS IN AID OF CONSTRUCTION			
31	271	Contributions in aid of construction	A-17	1,565,875.02	1,550,623.02
32	272	Accumulated amortization of contributions		507,986.69	470,307.45
33		Net contributions in aid of construction		1,057,888.33	1,080,315.57
34		Total liabilities and other credits		5,570,879.87	5,695,669.56
$\Box$	-	1.184			

#### SCHEDULE A-1 UTILITY PLANT

			Balance	Plant Additions	Plant Retirements	Other Debits*	Balance
Line	Acct	Title of Account	Beg of Year	During year	During year	or (Credits)	End of year
No.	No.	(a)	(b)	(c)	(d)	(e)	(f)
1	101	Water plant in service	7,249,665.67	62,455.51		-	7,312,121.18
2	103	Water plant held for future use	-				-
3	104	Water plant purchased or sold	-				
4	105	Construction work in progress - water plant		0	XXXXXXXXXXXX		*
5	114	Water plant acquisition adjustments	•		XXXXXXXXXXXXX		-
6		Total utility plant	7,249,665.67	62,455.51		-	7,312,121.18
					<u> </u>		

<sup>\*</sup> Debit or credit entries should be explained by footnotes or supplementary schedules

#### SCHEDULE A-1a Account No. 101 - Water Plant in Service

			Balance	Plant Additions	Plant Retirements	Other Debits*	Balance
Line	Acct	Title of Account	Beg of Year	During year	During year	or (Credits)	End of year
No.	No.	(a)	(b)	(c)	(d)	(e)	<b>(f)</b>
1	i	NON-DEPRECIABLE PLANT					
2	301	Intangible plant	540.67		"		540.67
3	303	Land	232,357.24	1			232,357.24
4	-	Total non-depreciable plant	232,897.91	-	-	-	232,897.91
5		DEPRECIABLE PLANT		<u> </u>			
6	304	Structures	214,902.86				214,902.86
7	307	Wells	109,620.44	34,913.17			144,533.61
8	317	Other water source plant	247,991.38	11,291.38			259,282.76
9	311	Pumping equipment	223,468.53				223,468.53
10	320	Water treatment plant	742,260.15				742,260.15
11	330	Reservoirs, tanks and sandpipes	1,154,363.10	T			1,154,363.10
12	331	Water mains	3,983,281.68	_			3,983,281.68
13	333	Services and meter installations	75,685.71	·			75,685.71
14	334	Meters	79,416.60	2,360.78			81,777.38
15	335	Hydrants	32,817.72	10,989.90			43,807.62
16	339	Other equipment	109,390.49	1,482.55			110,873.04
17	340	Office furniture and equipment	43,569.10	1,417.73			44,986.83
18	341	Transportation equipment					-
19		Total depreciable plant	7,016,767.76	62,455.51	-		7,079,223.27
20		Total water plant in service	7,249,665.67	62,455.51	-	-	7,312,121.18

<sup>\*</sup> Debit or credit entries should be explained by footnotes or supplementary schedules

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

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property will be placed in Service (c)	Balance End of Year (d)
1				
2	N/A			
3				
4				
5				
6				<u> </u>
7				
8				
9				
10	Total			

SCHEDULE A-2
Account No. 121 - Non-utility Property and Other Assets

Line No.	Name and Description of Property (a)	Book Value End of Year (b)
1		
2		
3		
4	N/A	
5		
6		
7		
8		
9		
10	Total	

# SCHEDULE A-3 Account Nos. 108 and 122 - Depreciation and Amortization Reserves

		Account 106	Account 108.1	Account 122
	Item	Water Plant	SDWBA Loans	Non-utility Property
Line		(b)	(c)	(d)
No.	(a)	1,661,854.53	1,188,811.58	1 (0)
1	Balance in reserves at beginning of year	1,001,004.00	1,100,011.30	
2	Add: Credits to reserves during year	55 400 70	95,780.51	
3	(a) Charged to Account No. 403 (Footnote 1)	55,139.79	95,760.51	
4	(b) Charged to Account No 272	37,679.24		
5	(c) Charged to clearing accounts		•	
6	(d) Salvage recovered			
7	(e) All other credits (Footnote 2)	******	05 700 54	
8	Total Credits	92,819.03	95,780.51	
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired			
11	(b) Cost of removal			
12	(c) All other debits (Footnote 3)			
13	Total debits	<u> </u>	-	
14	Balance in reserve at end of year	1,754,673.56	1,284,592.09	
15	(1) COMPOSITE DEPRECIATION RATE USED FOR S	TRAIGHT LINE RE	MAINING LIFE	2.4%
16				
17	(2) EXPLANATION OF ALL OTHER CREDITS:			
18				
19				
20		···		
21				
22			<del></del>	
23	(3) EXPLANATION OF ALL OTHER DEBITS:			
24				
25				
26			***	
27				
28				
29	(4) METHOD USED TO COMPUTE INCOME TAX DEP	RECIATION		
30	(a) Straight line	()		
31	(b) Liberalized [	]		
32	(1) Sum of the years digits	1		
33	(2) Double declining balance [	]		
34	(3) Other	]		
35	(c) Both straight line and liberalized			

SCHEDULE A-3a Account No. 108 - Analysis of Entries in Depreciation Reserve

				Credits to	Debits to	Salvage and	
i i			Balance	Reserve	Reserve During	Cost of	ĺ
ļ i	i		Beginning	During Year	Year Excl.	Removal Net	Balance
Line	Acct	Depreciable Plant	of Year	Excl. Salvage	Cost of Removal	(Dr.) or (Cr.)	End of Year
No.	No.	(a)	(b)	(c)	(d)	(e)	(f)
1	304	Structures	45,245.62	3,480.17			48,725.79
2	307	Wells	38,399.73	3,013.57			41,413.30
3	317	Other water source plant	5,072.29	308.16			5,380.45
4	311	Pumping equipment	70,738.60	3,925.05			74,663.65
5	320	Water treatment plant	77,584.29	3,160.35			80,744.64
6	330	Reservoirs, tanks and sandpipes	175,462.38	4,231.00			179,693.38
7	331	Water mains	662,385.12	29,000.07			691,385.19
8	333	Services and meter installations	12,323.09	1,816.46			14,139.55
9	334	Meters	41,590.94	1,412.94			43,003.88
10	335	Hydrants	13,321.40	1,051.38			14,372.78
11	339	Other equipment	32,924.57	2,660.96			35,585.53
12	340	Office furniture and equipment	16,499.05	1,079.68			17,578.73
13	341	Transportation equipment					-
14		Total	1,191,547.08	55,139.79	• •	-	1,246,686.87

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

Line No.	Item (a)	Amount (b)
1	Prepaid State Tax	-
2	Prepaid Federal Tax	
3	Contra Clearing	(511.30)
4		
5		
6		
7		
8		
9		
10		(511.30)

# SCHEDULE A-5

# Accounts Nos. 180 and 253 - Unamortized debt discount and expense and unamortized premium on debt

- Report under separate subheadings for Unamortized
   Debt Discount and Expense and Unamortized Premium
   on Debt, particulars of discount and expense or premium
   applicable to each class and series of long-term debt.
- 2 Show premium amounts in red or by enclosure in parentheses.
- 3 In column (b) show the principal amount of bonds or other long-term debt originally issued.
- 4 in column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
- 5 Furnish particulars regarding the treatment of unauthorized debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year,
- also, date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.
- 6 Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.

		Principal amount of securities to which discount and expense, or	Total discount and	AMORTIZATION PERIOD	ON PERIOD				
Line No.	Designation of long-term debt	premium minus expense, relates (b)	expense or net premium (c)	From (d)	To (e)	Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (I)
+									1
2	Contingency Plan	420,533.24				420,533.24			420,533.24
က	SDWBA Administration Fee	222,126.05				195,256.06		7,165.32	188,090.74
4	Water Supply					55,152.61	113,719.35		168,871.96
2									1
9								i	
2									
80									
6									
19									
<del></del>									
12	TOTAL	642,659.29				670,941.91	113,719.35	7,165.32	777,495.94
13									
14									
15									
16									
17									
18									
19									
20		:							
21									
22									
23									
24									
22									
56							ļ		
27									
78									

#### SCHEDULE A-6 Account Nos. 201 and 204 - Capital Stock

		Date of	Number of Shares Authorized by Articles of	Par or Stated	Number of Shares	Amount Outstanding	Duri	ds Declared ng Year
Line	Class of Stock	Issue	Incorporation	Value	Outstanding	End of Year	Rate	Amount
No.	(a)	(b)	` (c)	(d)	(e)	(f)	(g)	(h)
1		T :						
2								
3	N/A							
4								
5								
6							Total	

# SCHEDULE A-7 Record of Stockholders at End of Year

Line No.	COMMON STOCK Name (a)	Number of Shares (b)	PREFERRED STOCK Name (c)	Number of Shares (d)
1	John H.Bower	490	N/A	
2	Michael Bower	5		
3	David Bower	5		
4				
5				
6_				
7	Total number of shares	500	Total number of shares	

# SCHEDULE A-8 Account No. 211 - Other Paid in Capital (Corporations only)

Line No	Type of Paid in Capital (a)	Balance End of Year (b)
1	V7	T T
2	N/A	
3		
4	Total	<u> </u>

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

Line	Item	Amount
No	(a)	(b)
1	Balance beginning of year	780,955.97
2	CREDITS	
3	Net income	6,408.59
4	Prior period adjustments	
5	Other credits (detail)	
6	Total credits	6,408.59
7		
8	DEBITS	<u> </u>
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock stock	
13	Other debits (detail)	
14	Total debits	•
15	Balance end of year	787,364.56

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

Line No.	ltem (a)	Amount (b)
1	Balance beginning of year	
2	CREDITS	N/A
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total credits	
7	DEBITS	
8	Net losses	·
9	Withdrawals during year	
10	Other debits (detail)	
11	Total debits	
12	Balance end of year	

SCHEDULE A-11 Account No. 224 - Long Term Debt

					Principal	Outstanding				
		Name of	Date of	Date of	Amount	Per Balance	Rate of	Per Balance Rate of Interest Accrued	Sinking	Interest Paid
ine	Class	Issue	ssue	Maturity	Maturity Authorized	Sheet	Interest	Interest During Year	Fund	<b>During Year</b>
Š	(a)	(q)	(2)	<b>9</b>	(e)	ω	( <u>6</u>	(h)	(1)	(i)
-	SDWBA-Water Resources		8/26/1996 35 yrs		4442521.00	4442521.00 3,658,382.26 2.973%	2.973%	110,017.04		73,158.23
2										
3										
4										
5										
9										

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

Line No.	Nature of Obligation (a)	Amount of Obligation (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1	N/A				
2					
3					
4	Totals				1

Schedule A-13
Account No. 235 - Payables to Associated Companies

Line No.	· Nature of Obligation (a)	Balance End of Year (b)		Interest Accrued During Year (d)	Interest Paid During Year (e)
1	N/A				
2					
3					
4	Totals		<u> </u>	-	

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

Line No.	Description (a)	Balance End of Year (b)
1	N/A	
2		
3		
4		
5	Totals	0.00

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

Т			ı
Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	xxxxxxxxxxx	0.00
2	Additions during year	xxxxxxxxxxx	3.00
3	Subtotal - Beginning balance plus additions during year	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	0.00
4	Charges during year:	xxxxxxxxxxxx	xxxxxxxxxxxxxx
5	Refunds	x0000000000000000000000000000000000000	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
6	Percentage of revenue basis		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
7	Proportionate cost basis		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
8	Present worth basis		xxxxxxxxxxxxxxx
9	Total refunds	0.00	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
10	Transfers to Acct. 271, Contributions in aid of Construction	xxxxxxxxxxxxxx	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
11	Due to expiration of contracts	"	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
12	Due to present worth discount		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
13	Total transfers to Acct. 271	0.00	xxxxxxxxxxxxxxxxx
14_	Securities Exchanged for Contracts (Enter detail below)		xxxxxxxxxxxxxxxx
15	Subtotal - charges during year	0.00	
16	Balance end of year	xxxxxxxxxxxxxx	0.00

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

Line No	Item (a)	Account 255 Investment Tax Credit (b)	Account 282 Income Tax - ACRS Depreciation (c)	Account 283 - Other (d)
$\Box$			-	
2				
3	N/A			
4			<u> </u>	
5	Totals	<u> </u>	<u>                                     </u>	

#### **SCHEDULE A-17**

#### Account No. 271 - Contributions in Aid of Construction Instructions for Preparation of Schedule of Contributions in Aid of Construction

- 1 The credit balance in the account other than that portion of the balance relating to nondepreciable property (column d), to property retired prior to January 1, 1955 (column e), shall be written off through charges to this account and credits to Account No. 106, Accumulated depreciation of water plant, over a period equal to the estimated service life of the property involved. Upon retirement of depreciable property for which a depreciation reserve has been created through charges to this account, the cost thereof shall be credited to the appropriate plant account and concurrently charged to Account No. 106. If the property is retired prior to the service life originally estimated, the balance in this account with respect to the retired property shall be transferred to the depreciation reserve account.
- 2 That portion of the balance applicable to nondepreciable property shall remain unchanged until the property is sold or otherwise retired. Upon retirement, the cost of such nondepreciable property acquired by donation or through use of donated funds shall be credited to the appropriate plant account and charged to this account to clear the credit balance carried herein.
- 3 That portion of the balance representing donations on property retired prior to January 1, 1955 (column e), and the amount of depreciation accrued to January 1, 1955, on property in service (column f), shall not be transferred from this account or otherwise disposed of without first receiving written authorization from the Commission.

		211212	····			
]			Subject to A	Amortization	Not Subj	ect to Amortization
			Property	in Service		Depreciation
			After Dec	. 31, 1954		Accrued Through
					Property	Dec. 31, 1954
					Retired	on Property in
		Total		Non-	Before	Services at
Line	item	All Columns	Depreciable	Depreciable:	Jan. 1, 19552	Dec. 31, 19543
No.	(a)	(b)	(c)	(d)	(e)	(f)
1	Balance beginning of year	1080315.57	1049495.57	30820.00		
2	Add: Credits to account during year	0.00				
3	Contributions received during year	50165.17	50165.17			
4	Other credits*	0.00				
5	Total credits	50165.17	50165.17	0.00		
6	Deduct: Debits to Account during year					
7	Depreciation charges for year	37679.24	37679.24			
8	Nondepreciable donated property retired	0				
9	Other debits*	34913.17	34913.17	<del></del>		
10	Total debits	72592.41				
11	Balance end of year	1057888.33	1027068.33	30820.00	<u> </u>	

<sup>\*</sup> Indicate nature of these items and show the accounts affected by the contra entries

## SCHEDULE B INCOME STATEMENT

	<del></del>		Schedule	
Line	Acct.	Account	Page No.	Amount
No.	No.	(a)	(b)	(c)
1	1101	UTILITY OPERATING INCOME		
2	400	Operating revenues	B-1	796,127.97
3		OPERATING REVENUE DEDUCTIONS		
4	401	Operating expenses	B-2	468,420.12
5	403	Depreciation expense	A-3	55,139.79
6	407	SDWBA loan amortization expense	pages 7& 8	102,945.83
7	408	Taxes other than income taxes	B-3 (	53,667,49
8	409	State corporate income tax expense	B-3	880.00
9	410	Federal corporate income tax expense	B-3_	-
10		Total operating revenue deductions		681,053.23
11		Total utility operating income		115,074.74
12		OTHER INCOME AND DEDUCTIONS		· · · · · · · · · · · · · · · · · · ·
13	421	Non-utility income	B-5	1,350.89
14	426	Miscellaneous non-utility expense	B-5	
15	427	Interest expense	B-6	110,017.04
16		Total other income and deductions		(100,000,10)]
17		Net income		6,408.59
				<u> </u>
				<u> </u>

# SCHEDULE B-1 Account No. 400 - Operating Revenues

					Net Change During Year
			Amount	Amount	Show Decrease
Line	Acct.	Account	Current Year	Preceding Year	in [Brackets]
No.	No.	(a)	(b)	(c) (	(d)
1		WATER SERVICE REVENUES	<u></u>		
2	460	Unmetered water revenue			
3		460.1 Single - family residential			
4		460.2 Commercial and multi-residential			
5		460.3 Large water users			
6		460.5 Safe Drinking Water Bond Surcharge			
7		460.9 Other unmetered revenue		<u></u> ,	
8		Sub-total			
				<u> </u>	
9	462	Fire protection revenue		·	<u> </u>
10		462.1 Public fire protection			
11_		462.2 Private fire protection			
12		Sub-total			
<u> </u>					
13	465	Irrigation revenue			<u> </u>
14	470	Metered water revenue		<u> </u>	
15	- 1,0	470.1 Single-family residential	435,520.29	377,432.86	58,087.43
16		470.2 Commercial and multi-residential	147,973.18	159,156.29	.(11,183.11)
17		470.3 Large water users	-	-	•
18		470.5 Safe Drinking Water Bond Surcharge	199,256.36	196,654.46	2,601.90
19		470.9 Other metered revenue	-	-	
20		Sub-totai	782,749.83	733,243.61	49,506.22
21		Total water service revenues	782,749.83	733,243.61	49,506.22
22	480	Other water revenue	13,378.14	12,483.68	894.46
23		Total operating revenues	796,127.97	745,727.29	50,400.68

#### SCHEDULE B-2 Account No. 401 - Operating Expenses

T					Net Change
					During Year
			Amount	Amount	Show Decrease
Line	Acct.	Account	Current Year	Preceding Year	in [Brackets]
No.	No.	(a)	(b)	(c)	(d)
1		PLANT OPERATION AND MAINTENANCE EXPENSES			
2		VOLUME RELATED EXPENSES			
3	610	Purchased water	-	-	•
4	615	Power	69,098.30	68,327.81	770.49
5	616	Other volume related expenses	1,460.92	3,920.80	(2,459.88)
6		Total volume related expenses	70,559.22	72,248.61	(1,689.39)
7		NON-VOLUME RELATED EXPENSES			
8	630	Employee labor	97,573.39	88,996.64	8,576.75
9	640	Materials	18,536.51	20,587.77	(2,051.26)
10	650	Contract work	15,595.18	32,710.03	(17,114.85)
11	660	Transportation expenses	26,668.25	25,903.10	765.15
12	664	Other plant maintenance expenses		· <u></u> -	-
13		Total non-volume related expenses	158,373.33	168,197.54	(9,824.21)
14		Total plant operation and maintenance exp.	228,932.55	240,446.15	(11,513.60)
					-
15	_	ADMINISTRATIVE AND GENERAL EXPENSES			
16	670	Office salaries	52,592.55	49,941.70	2,650.85
17	671	Management salaries	58,612.50	54,420.00	4,192.50
18	674		31,713.67	45,709.70	(13,996.03)
19	676	Uncollectible accounts expense	103.75	163.84	(60.09)
20	678	Office services and rentals	6,000.00	6,000.00	•
21	681	Office supplies and expenses	29,989.44	30,529.76	(540.32)
22	682	Professional services	16,261.01	5,380.05	10,880.96
23	684	Insurance	25,687.83	27,462.30	(1,774.47)
24	688	Regulatory commission expense	8,632.75	7,641.37	991.38
25	689	General expenses	9,894.07	11,275.86	(1,381.79)
26		Total administrative and general expenses	239,487.57	238,524.58	962.99
27	800	Expenses capitalized		(5,970.50)	5,970.50
28		Net administrative and general expense	239,487.57	232,554.08	6,933.49
29		Total operating expenses	468,420.12	473,000.23	(4,580.11)
				·	

# SCHEDULE B-3 Account No. 408, 409, 410 - Taxes Charged During the Year

		<u> </u>	Distribution of T	axes Charged
		Total Taxes Charged		
Line	Type of Tax	During Year	Water	Nonutility
No.	(a)	(b)	(c)	(d)
1	Taxes on real and personal property	35,907.47	35,907.47	
2	State corporate franchise tax	880.00	880.00	
3	State unemployment insurance tax	1,360.22	1,360.22	
4	Other state and local taxes	•		
5	Federal unemployment insurance tax	428.57	428.57	
6	Federal insurance contributions act	15,971.23	15,971.23	
7	Other federal taxes	- <u>-</u>		
8	Federal income taxes	-		
9				
10				<del></del>
11	Totals	54,547.49	54,547.49	

# 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 among the group members.

3 Show taxable year if other than calendar year from \_\_\_\_\_ to \_\_\_\_\_

		<del></del>
Line	Particulars	Amount
No.	(a)	(b)
1	Net income for the year per Schedule B, page 4	6,408.59
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4		
5		
6		
7	Additional Deduction Depreciation	(223,964.59)
8		
9		10.10 - 0.00
10	Federal tax net income	(217,556.00)
11	Computation of tax: 34%	0
12		
13		
14		
15		
16		
17		· · · · · · · · · · · · · · · · · · ·
	26	

SCHEDULE B-5
Account No. 421 and 426 - Income from Nonutility Operations

Line No.	Description (a)	Revenues Acct. 421 (b)	Expenses Acct. 426 (c)
	Interest on Savings	13.43.	
	Interest on SDWBA Repayment Account	1,337.46	
3			
4			
5	Total	1,350.89	-

SCHEDULE B-6 Account No. 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	SDWBA	110,017.04
2		
3		
4		
5		
6		
7		<del></del>
8_		
10	Total	110,017.04

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	8	97,573.39		97,573.39
1 2	670	Office salaries	3	52,592.55		52,592.55
3	671	Management salaries	1	58,612.50		58,612.50
4						
5					. <u></u>	000 770 44
6		Total	12	208,778.44	<u> </u>	208,778.44

#### SCHEDULE C-2 Loans to Directors, Officers, or Shareholders

Line No.	l .	Title (b)	Amount (c)	Interest Rate (d)	Maturity Date (e)	Security Given (f)	Date of Shareholder Authorization (g)	Other Information (h)
1								
2			_				!	
3			N/A					
4								
5							<u> </u>	
6								
7	Total				<u> </u>		<u> </u>	

# SCHEDULE C-3 Engineering and Management Fees and Expenses, Etc., During Year

	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and	
	corporation, association, partnership, or person covering supervision and/or management of any department of the respondent	
	affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements	
	the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through sto	ck
ine	ownership.	
No.		
1	<ol> <li>Did the respondent have a contract or other agreement with any organization or person covering super</li> </ol>	
2	and/or management of its own affairs during the year? Answer: (Yes or No)	по
3	(If the answer is in the affirmative, make appropriate replies to the following questions)*	
4	<ol><li>Name of each organization or person that was a party to such a contract or agreement.</li></ol>	
5		
6	Date of original contract or agreement.	
7	Date of each supplement or agreement.	
8	Amount of compensation paid during the year for supervision or management \$	
9	6. To whom paid	
10	Nature of payment (salary, traveling expenses, etc.).	
11	Amounts paid for each class of service.	
12		
13	Basis for determination of such amounts	
14		·
15	10. Distribution of payments:	Amount
16	(a) Charged to operating expenses	<u> </u>
17	(b) Charged to capital amounts	\$
18	(c) Charged to other account	\$
19	Total	\$
20	11. Distribution of charges to operating expenses by primary accounts	A
21	Number and Title of Account	Amount
22		\$
23		\$
24		\$
25	Total	\$
26	12. What relationship, if any, exists between respondent and supervisory and/or managing concerns?	
27	<ul> <li>File with this report a copy of every contract, agreement, supplement or amendment mentioned above unlended.</li> </ul>	

<sup>•</sup> 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

	S1	REAMS			I FLO	W IN		(Unit) 2	Annual	
		From Stream	l .				<b>, ,</b> -	Quantities		
Line		or Creek	Location of		Pric	ority Right	Dive	ersions	Diverted	
No.	· Diverted Into •	(Name)		on Point	Claim		Max. Min.		(Unit) 2	Remarks
1	Integrated	Fish Rock			1		j			
2	Integrated	Big Gulch			1					
3	Integrated	Robinson			1.					
4									<u> </u>	<u> </u>
5				•	<u> </u>		<u> </u>	<u> </u>		
							_			1
		WEL	LS					mping	Annual	
L			<del> </del>	·-			Ca	pacity	Quantities	
Line	At Plant		Num-	<u>.</u> .		Depth to			Pumped	l
No.	(Name or Number)	Location	ber	Dimension	วกร	Water	gpn	n (unit)	(Únit) 2	Remarks
6	#3-No. Fork	Gualala	1	8"	23' 3"			400		1
7	#4-No. Fork	Gualala	1	8"	14' 3"		850			
8	#5-No. <u>Fork</u>	Gualala	11	8"		13'		700		ļ
9				↓			ļ	ļ		ļ
10			<u> </u>				<u> </u>			1
	TUNNELO A	ND CDDING				FLOW	/ INI		Annual	l.
	TUNNELS A	ND SPRING	Ģ.					١.,	Quantities	
1 7 1		<del> </del>			<del></del>		T. (Onit	1,4.	Pumped	
Line	Danien etien	Location	l		Ma	ximum	NA:-	nimum	(Unit) 2	Remarks
No.	Designation	Location	Num	inei	IVIA	XIIIIUIII	14111	11111111	1(01117/2	Temerka
11			<u> </u>				ļ			<del> </del>
12	N/A	<u> </u>	ļ				<u> </u>			1
13	NIA	<b></b>	-							
15		<del> </del>	<del> </del>				<del> </del>		<del> </del>	<b>†</b>
H31		.1	J	1			<u> </u>		<u> </u>	.1
ĺ			Due	chasad	Water	for Resale				
161	Purchased from		<u> </u>	N/A	water	TOT IXESAIC			<del></del>	
17		-ahasad		IVA			(Unit ch	0500) 1		
18	Annual Quantities pu	rcnased					(Onit on	OSCII) I		
19					·				·	
19	t Chata ditable and	eline reservoir,	المثنا مام	nomo if	251			<del></del>		
1	5 State ditch pip	enne reservoir,	CC., WIT	i name, ii	any.					

- 1 Average depth to water surface below ground surface
   2 The quantity unit in established use for experiencing water stored and used in large amounts is the acre foot, which equals 43,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second. In gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

#### SCHEDULE D-2

**Description of Storage Facilities** 

Line No	Туре	Number	Combined Capacity (Gallons)	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	1	26,000	
11	Metal	12	1,090,419	
	Poly	3	22,500	
12	Concrete	30	225,000	
13	Totals	46	1,363,919	

#### **SCHEDULE D-3 Description of Transmission and Distribution Facilities**

	A. LENGTH O	F DITCHE	S, FLUMES	AND LINKE	D CONDUI	TS IN MILES	FOR VARI	OUS CAPA	CITIES	
	Capacities in				*****	•				
Line	· ••!		04.6	04-40	14 4 20	24.4- 20	31 to 40	41.45.50	51 to 75	76 to 100
No.	B** 1		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 10 100
	Ditch									
	Flume			N/A						
$\longrightarrow$	Lined conduit			N/A						
5	· · · · · · · · · · · · · · · · · · ·	Totals								
				<u> </u>					<u> </u>	
•"	A. LENGTH OF DITC						VARIOUS C	APACITIES	- Conclude	d
	Capacities in	Cubic Fe	et Per Secor	nd or Miner's	Inches (sta	te which)				<del></del>
Line				_						Total
No.			101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	All Lengti
	Ditch									
	Flume			21/4			-	<u> </u>		
	Lines conduit			N/A						
9		<b>T</b> - 1 - 1 -						<u> </u>		
10		Totals	<u> </u>	L			·	l	l .	<u></u>
	n 5007401	-0. OF 010	E DV INCID	E DIAMETE	DC IN INCH	EC. NOT IN	ICLUIDING !	SERVICE DI	DING	
	B. FOOTAGE	ES OF PIP	EBT INSID	E DIAIVIE I E	KS IN INCH	E3 - NOI II	ICLODING .	SERVICE PI	FING	
ine					-					
No.		1	1 1/2	2	2 1/2	3	4	5	6	8
	Cast Iron						_			
	Cast iron (cement lined)		-				251		18	10
	Concrete									
	Copper									
15 F	Riveted steel				,					
16 5	Standard screw			250			1797	<u> </u>	271	
17 8	Screw or welded casing		40						210	
18 (	Cement - asbestos					1610	45732	<del></del>	10251	.99
19 \	Welded steel						2840		350	4
	Vood			<u> </u>		ļ				
21 (	Other (specify) PVC		295			2175			16642	295
22	Totals	0	335	3850	0	3785	55894	0	· 27742	409
	B. FOOTAGES OF	PIPE BY I	NSIDE DIAI	METERS IN	INCHES - N	OT INCLUD	ING SERVI	CE PIPING	- Concluded	
					Ī			Other	Sizes	1
Line			İ			<b>1</b>	ì		y Sizes)	Total
No.		10	12	14	16	18	20	(3)	1 - :=-:-,-	All Size
	Cast Iron		20			<del> </del>		-		
	Cast from (cement lined)	45	-			<del>                                     </del>		<del>                                     </del>		16
	Concrete		233			<del>                                     </del>				
	Concrete	<u>-</u>					1	<del> </del>	-	
	Riveted steel			+			<del></del>			
	Standard screw		<del></del>	<del>                                     </del>		<del> </del>		<del>                                     </del>	†·	23
	Screw or welded casing		122		<del> </del>				<del>                                     </del>	3
		<u> </u>	199		<del> </del>		<del> </del>			677
	Cement - asbestos	<u> </u>	199		<del>                                     </del>	<del> </del>	<del>                                     </del>	<del> </del>		36
	Welded steel		<u> </u>	<del> </del> -	<del>                                     </del>	<del> </del>	<del>                                     </del>	<u> </u>	<del>                                     </del>	<del>                                     </del>
	Wood Other (specify) PVC		22158					<del></del>		797
	Otner (Specify) MyC	i	1 22100	14	1	1	1	1	1	
33 (	Totals	45	<del></del>		O	0	0	1 0	1 0	1554

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

	Metered	- Dec 31	Flat Rate - Dec 3		
Γ	Prior	Current	Prior	Current	
Classification	Year	Year	Year	Year	
Single family residential	899	909			
Commercial and Multi-residential	134	129			
Large water users					
Public authorities	-				
Imigation					
Other (specify)				<u></u>	
Subtotal	1033	1038	0	0	
Private fire connections					
Public fire hydrants			98	98	
Total	1033	1038	98	98	

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

Size	Meters	Services
5/8 x 3/4 - in	1014	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
3/4 - in	7	
1 - in	10	
1 1/2 - in	5	
2 - in	2	
- in		
- in		
- in		
Other	·	
Total	1038	

Quantity units to be in hundreds of cubic feet, thousands of gations, acre-feet, or miners inch-days

SCHEDULE D-6 Meter Testing Data

A	Number of Meters Tested During Year as in Section VI of General Order No. 103:	Prescribed
	1. New, after being received	0
	2. Used, before repair	7
	3. Used, after repair	0
	Found fast, requiring billing adjustment	0
В.	Number of Meters in Service Since L	ast Test
	1. Ten years or less	522
	2. More than 10, but less	
	than 15 years	101
	3. More than 15 years	415

3633

SCHEDULE D-7
Water delivered to Metered Customers by Months and Years in Hundred Cubic Feet (Unit Chosen)1

Classification			During Cu	rrent Year				
of Service	January	February	March	April	May	June	July	Subtotal
Single-family residential	4088	3209	4069	4796	6278	6195	8146	36781
Commercial and Multi-residential	1418	1282	1307	1426	1631	1793	2369	11226
Large water users								
Public authorities								
Irrigation								
Other (specify)								
Total	5506	4491	5376	6222	7909	7988	10515	4800
Classification	During Current Year							
of Service	August	September	October	November	December	Subtotal	Total	Prior Year
Single-family residential	7363	7190	5294	3936	3881	27664	64445	60312
Commercial and Multi-residential	2498	2127	1779	1324	1193	8921	20147	20696
Large water users								
Public authorities								
Irrigation			-	_		<b></b>		
	1	i						
Other (specify)		·						

Total acres irrigated	0	Total population served
Total acies inigated		· · · ————

#### **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).

		le the following informational control in the contr					
1.	Trust Account Inform	nation:				1	
	Bank Name:	West America Bank	EAAE 0249	<u></u> ,			
	Address: Account Number: Date Opened:	Box 348, Gualala, CA 9 6780 12/5/1991	0440-0046				
2.	Facilities Fees colle	cted for new connections	during the calend	ar year:			
	A. Commerical						
	NAME		AMOUNT				
	B. Residential						
	NAME Valdez		<b>AMOUNT</b> \$ 2,000.00				
	Rigby	<u> </u>	2,000.00				
	Turner		2,000.00				
	Balter		2,000.00				
	Cahill		2,000.00				
	Carriero		\$ 4,000.00				
3.	Summary of the ba	ink account activities sho	wing:				
		Balance at beginning of	year ·	_	\$	83,286	
		Deposits during the year		_	_	14,000	.00
		Interest earned for cale	•	_			(
		Withdrawals from this a	ccount	_	_	34,913	
		Balance at end of year			<u>\$</u>	62,372	.86
4.	Reason or Purpos	e of Withdrawal from this	bank account:				
	Well Drilling			<u></u>			

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

1	Has the State or Lo	cal Health Department reviewed th	e sanitary condition of your water system during the past year?	YES
2	Are you having rout	tine laboratory tests made of water	served to your consumers?	YES
3	Do you have a perr	nit from the State Board of Public H	lealth for operation of your water system?	YES
4	Date of permit:	12/15/1972	5 If permit is "temporary", what is the expiration date?	
6	If you do not hold a	permit, has an application been ma	ade for such permit? 7 If so, on what date?	

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

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

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	Tatally award family composition
	Totally owned family corporation.
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#### **DECLARATION**

Before Signing, Please Check to See That All Schedules Have Been Completed (See Instruction 3 on front cover)

I, the undersigned	John H. Bower	
	Officer. Partner or Owner	
of	North Gualala Water Company	
	Name of Utility	

under penalty of perjury do dectare 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 from and including 1/1/2008 to and including 1/2/31/2008

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Operating expenses 24		• • •		

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	WATER UTILITIES
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\	ANNUAL REPORT  OF  OF  OTILITY AUDIT, FINANCE AND DIVISION OF WATER AND AUDITS
	OF WATER AND AUDIT
	AUDITS
NORTH G	UALALA WATER COMPANY
· (NAME UNDER WHICH CORPORATION,	PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)
	P O Box 1000, Gualaja CA 95445-1000
(OFFICIAL MAÏLIN	GADDRESS) ZIP
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/	TO THE
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/ PUBLIC	C UTILITIES COMMISSION ( CAPITAL )
	TATE OF CALIFORNIA (0/13/0)
•	• • • • • • • • • • • • • • • • • • • •
	FOR THE
YEAR E	NDED DECEMBER 31, 2008
	·

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2009 (FILE TWO COPIES IF THREE RECEIVED)

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Examined			-
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U# 38W

CLASS B and C WATER UTILITIES

FEB 2 4 2009

UTILITY AUDIT, FINANCE AND DIVISION OF WATER AND AUDITS

#### 2008 ANNUAL REPORT OF

NORTH	I GUALALA WATER COMPANY	
UNDER WHICH CORPORA	TION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)	
	P O Box 1000, Gualala CA 95445-1000	- 4

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2008

(OFFICIAL MAILING ADDRESS)

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2009 (FILE TWO COPIES IF THREE RECEIVED)

#### **GENERAL INFORMATION**

Name under which utility is doing business:		
North Gualala Wat	er Company	
Official mailing address: P O Box 1000		
Gualaia, CA	ZIP <b>95445</b> -	1000
Name and title of person to whom correspondence	e should be addressed:	
John H. Bower, President/ Owner		84-3579
Address where accounting records are maintained		
		•
Service Area: (Refer to district reports if applicable	le.)	
		cable.)
Address:	Telephone:	
OWNERSHIP. Check and fill in appropriate line:		
	··	
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•	(Title) Preside	ent
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Names of corporations, firms or individuals whose	property or portion of property have	e been
•		
	_	
n/a	Date:	
	Date:	
	Date:	
Use the space below for supplementary information		report:
Use the space below for supplementary information		report:
Use the space below for supplementary information		report:
	on or explanations concerning this	report:
n/a  List Name, Grade, and License Number of all Lice	on or explanations concerning this	report:
List Name, Grade, and License Number of all Lice John H. Bower, T3, Lic # 2690 D3, Lic #	on or explanations concerning this a	report:
List Name, Grade, and License Number of all Lice John H. Bower, T3, Lic # 2690 D3, Lic & Joel L. Rogers, T2, Lic # 18240 D3, Lic & D3, L	on or explanations concerning this and a second concerning this and a second concerning this are a second concerning to the second concerning this are a second concerning to the second concerning this are a second concerning to the second concerning this are a second concerning to the second concerning this are a second concerning to the second concerning this are a second concerning to the second concerning this are a second concerning to the second concerning this are a second concerning to the second concerning this are a second concerning to the second concerning this are a second concerning to the second concerning this are a second concerning to the second concerning this are a second concerning to the second concerning this are a second concerning to the second concerning this are a second concerning to the second concerning this are a se	report:
	Official mailing address:  P O Box 1000  Gualala, CA  Name and title of person to whom correspondence  John H. Bower, President/ Owner  Address where accounting records are maintained  Service Area: (Refer to district reports if applicable Gualala River north 6 1/2 miles  Service Manager (if located in or near Service Ares)  Name:  Address:  OWNERSHIP. Check and fill in appropriate line:  Individual (name of owner)  Partnership (name of partner)  Partnership (name of partner)  Partnership (name of partner)  Partnership (name of owner)  Partnership (name of partner)  Partnership (name of partner)  Partnership (name of owner)  Partnership (name of partner)  Name of David D. Bower  (Name)  Names of associated companies:  n/a  Names of corporations, firms or individuals whose	Official mailing address: P O Box 1000  Gualala, CA ZIP 95445-  Name and title of person to whom correspondence should be addressed:  John H. Bower, President/ Owner Telephone: 707-8.  Address where accounting records are maintained: 38958 Cypress Way, Gualala Service Area: (Refer to district reports if applicable.)  Gualala River north 6 1/2 miles  Service Manager (if located in or near Service Area): (Refer to district reports if applicable.)  Service Manager (if located in or near Service Area): (Refer to district reports if applications)  Name: n/a  Address: Telephone:  OWNERSHIP. Check and fill in appropriate line:  Individual (name of owner)  Partnership (name of partner)  Partnership (name of partner)  Partnership (name of partner)  Vactory organized under laws of (state)  Principal Officers: (Name) John H. Bower (Title) Preside (Name) Michael Bower (Title) Secret: (Name) Michael Bower (Title) Secret: (Name) Names of associated companies:  n/a  Names of corporations, firms or individuals whose property or portion of property havacquired during the year, together with date of each acquisition:  Date:  Date:

#### SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES 2007

NAME OF UTILITY North Gualala Water Company

PHONE 707-884-3579

PERSON RESPONSIBLE FOR THIS REPORT Jana Wareham
(Prepared from Information in the 2008 Annual Report)

		1/1/08	12/31/08	Average
	BALANCE SHEET DATA			•
1	Intangible Plant	541	541	541
2	Land and Land Rights	232,357	232,357	232,357
3	Depreciable Plant	7,016,768	7,079,223	7,047,996
4	Gross Plant in Service	7,249,666	7,312,121	7,280,893
5	Less: Accumulated Depreciation	2,850,666	3,039,266	2,944,966
6	Net Water Plant in Service	4,399,000	4,272,856	4,335,928
7	Water Plant Held for Future Use	-		-
8	Construction Work in Progress	-		-
9	Materials and Supplies	9,800	10,174	9,987
10	Less: Advances for Construction	-		-
11	Less: Contribution in Aid of Construction	(1,080,316)	(1,057,888)	(1,069,102)
12	Less: Accumulated Deferred Income & Investment Tax Credits	-		-
13	Net Plant Investment	3,328,484	3,225,142	3,276,813
	CAPITALIZATION	500	500	500
14	Common Stock	500	500	500
15	Proprietary Capital (Individual or Partnership)			
16	Paid-in Capital	700.050	707.005	704 400
17	Retained Earnings	780,956	787,365	784,160
18	Common Stock and Equity (Lines 14 through 17)	<u>781,456</u>	<u>787,865</u>	784,660
19	Preferred Stock			
20	Long-Term Debt	3,754,163	3,658,382	3,706,273
21	Notes Payable			-
22	Total Capitalization (Lines 18 through 21)	4,535,619	4,446,247	4,490,933

## SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES 2008

#### NAME OF UTILITY North Gualala Water Company PHONE 707-884-3579

				Annual
	INCOME STATEMENT			Amount
23	Unmetered Water Revenue			0
24	Fire Protection Revenue			0
25	Irrigation Revenue			0
26	Metered Water Revenue			782,750
27	Total Operating Revenue			782,750
28	Operating Expenses			468,420
29	Depreciation Expense (Composite Rate 2.4%)			55,140
30	Amortization and Property Losses			102,946
31	Property Taxes			35,907
32	Taxes Other Than Income Taxes			17,760
33	Total Operating Revenue Deduction Before Taxes			680,173
34	California Corp. Franchise Tax			880
35	Federal Corporate Income Tax			-
36	Total Operating Revenue Deduction After Taxes			681,053
37	Net Operating Income (Loss) - California Water Operations			101,697
38	Other Operating and Nonoper. Income and Exp Net (Exclude Into	erest Expense	)	14,729
39	Income Available for Fixed Charges		•	116,426
40	Interest Expense			110,017
41	Net Income (Loss) Before Dividends			6,409
42	Preferred Stock Dividends			0
43	Net Income (Loss) Available for Common Stock			6,409
(	OTHER DATA			
44	Refunds of Advances for Construction	•		
45	Total Payroll Charged to Operating Expenses			208,778
46	Purchased Water			-
47	Power			69,098
	·			
				Annual
4	Active Service Connections (Exc. Fire Protect.)	Jan. 1	Dec. 31	Average
48	Metered Service Connections	1033	1038	1035.5
49	Flat Rate Service Connections	1000	0	0
50	Total Active Service Connections	1033	1038	1035.5
50	TOTAL MOLITE DELYICE CONTINECTIONS	<del>  1000</del>		1000.0

Regutated Asset Account Number Advice Letter Total Income Tax and Number Eacher Income Tax and Provision of Resolution Liability Income Tax and Eacher Income Tax and Eacher Eacher Income Tax and Eacher Expense Account Number Total Expenses incurred to provide Non-Tariffed Good/Service (by Account) 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-tarifled 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-tariffied 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-tanified good and service provided in 200: Revenue Account Number Total Revenue derived from Non-Tariffed Good/Service (by account) Active or Passive Excess Capacity and Non-Tariffed Services Description of Non-Tanified Good/Service Row Number

~

#### CLASS B, C AND D WATER COMPANIES SAFE DRINKING WATER BOND ACT DATA

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) loan outstanding during the 12 month reporting period. (Use one sheet for each loan.)

1. Current Fiscal Agent:

Name:

West America Bank

Address:

Box 348, Gualala, CA 95445-0348

Phone Number:

707-884-3551

Date Hired:

8/1/1996

2. Former Fiscal Agent:

Name:

N/A

Address:

Phone Number:

Date Hired:

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

\$ 183,397.05	Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
	3/4 inch	7	\$ 22.05
	1 inch	10	36.75
	1 1/2 inch	5	73.50
	2 inch	2	117.60
	3 inch	0	220.50
	4 inch	0	367.50
	6 inch		
	Flat Rate		
	5/8 x 3/4 inch	1014	14.70
	Total	1038	<b>\$</b> 852.60

4. Summary of the trust bank account activities showing:

Balance at beginning of year	<u>\$ 360,195.36</u>
Deposits during the year	200,593.85
Withdrawals made for loan payments	206,762.56
Other withdrawals from this account	20.00
Balance at end of year	\$ 354,006.65

Account information:

Bank Name:

West America Bank

Account Number:

7893

Date Opened:

8/19/1996

# CLASS B, C AND D WATER COMPANIES SAFE DRINKING WATER BOND ACT DATA (continued)

6. Plant amounts included in Schedule A-1a, Account No. 101--Water Plant in Service which were funded using SDWBA funds:

			Balance	Plant	Plant		
			Beginning	Additions	Retirements	Other Debits*	Balance
Line	Acct.	Title of Account	of Year	During Year	During Year	or (Credits)	End of Year
No.	No.	(a)	(b)	(c)	(d)	(e)	(f)
1		NON-DEPRECIABLE PLANT				·	
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant			•		
		DEDDE CLADIE BLANT					
5	001	DEPRECIABLE PLANT	0.5 4.5.5.4				
6		Structures	65,178.31				65,178.31
7		Wells	18,228.41				18,228.41
8		Other water source plant	235,151.40				235,151.40
9	311	Pumping equipment	56,020.14				56,020.14
10	320	Water treatment plant	610,578.67				610,578.67
11	330	Reservoirs, tanks and sandpipes	885,218.89				885,218.89
12	331	Water mains	2,572,145.18				2,572,145.18
13	333	Services and meter installations					-
14	334	Meters					ı
15	335	Hydrants					•
16	339	Other equipment					•
17	340	Office furniture and equipment					J
18	341	Transportation equipment					•
19		Total depreciable plant	4,442,521.00	•	-	•	4,442,521.00
20		Total water plant in service	4,442,521.00		-	_	4,442,521.00

# SCHEDULE A COMPARATIVE BALANCE SHEETS Assets and other Debits

			Schedule	Balance	Balance
Line	Acct.	Title of Account	Page No.	End-of-Year	Beginning of Year
No.	No.	(a)	(b)	(c)	(d)
1	İ	UTILITY PLANT	Ì	, ,	
2	101	Water plant in service	A-1	7,312,121.18	7,249,665.67
3	103	Water plant held for future use	A-1 & A-1b	· · · · · · · · · · · · · · · · · · ·	
4	104	Water plant purchased or sold	A-1		
5	105	Water plant construction work in progress	A-1	-	*
6		Total utility plant		7,312,121.18	7,249,665.67
7	106	Accumulated depreciation of water plant	A-3	3,039,265.65	2,850,666.11
8	114	Water plant acquisition adjustments	A-1		
9		Total amortization and adjustments		3,039,265.65	2,850,666.11
10		Net utility plant		4,272,855.53	4,398,999.56
		· · · · · · · · · · · · · · · · · · ·			
11	1	INVESTMENTS			
12	121	Non-utility property and other assets	İ		
13	122	Accumulated depreciation of non-utility property	A-3		
14		Net non-utility property		-	-
15	123	Investments in associated companies			
16	124	Other investments			
17		Total investments		•	-
				-	
18		CURRENT AND ACCRUED ASSETS			-
19	131	Cash		86,318.79	209,391.25
20	132	Special accounts		354,006.65	360,195.36
21	141	Accounts receivable - customers		70,539.94	47,352.94
22	142	Receivables from associated companies			
23	143	Accumulated provision for uncollectible accounts			
24	151	Materials and supplies		10,174.32	9,799.84
25	174	Other current assets		(511.30)	(1,011.30)
26		Total current and accrued assets		520,528.40	625,728.09
27	180	Deferred charges	A-5	777,495.94	670,941.91
28	-	Total assets and deferred charges		5,570,879.87	5,695,669.56
20	H	Total assets and deferred charges	-	0,070,070.07	0,000,000.00
		<u>-</u>	_		
<b></b>	-				
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					<del></del>

# SCHEDULE A COMPARATIVE BALANCE SHEETS Liabilities and Other Credits

			Schedule	Balance	Balance
Line	Acct.	Title of Account	Page No.	End-of-Year	Beginning of Year
No.	No.	(a)	(b)	(c)	(d)
1	1101	CORPORATE CAPITAL AND SURPLUS			1
2	201	Common stock	A-7	500.00	500.00
3	204	Preferred stock	A-6		
4	211	Other paid-in capital	A-8		
5	215	Retained earnings	A-9	787,364.56	780,955.97
6		Total corporate capital and retained earnings		787,864.56	781,455.97
		· · · · · · · · · · · · · · · · · · ·			
7		PROPRIETARY CAPITAL			
8	218	Proprietary capital	A-10		
9	218.1	Proprietary drawings			
10		Total proprietary capital		-	
			1		
11		LONG TERM DEBT			
12	224	Long term debt	A-11	3,658,382.26	3,754,162.77
13	225	Advances from associated companies	A-12		
14		CURRENT AND ACCRUED LIABILITIES			
15	231	Accounts payable		21,335.91	32,956.43
16	232	Short term notes payable		-	
17	233	Customer deposits		8,550.00	8,955.00
18	235	Payables to associated companies	A-13		
19	236	Accrued taxes			
20	237	Accrued interest		36,858.81	37,823.82
21	241	Other current liabilities	A-14	-	•
22		Total current and accrued liabilities		66,744.72	79,735.25
					·
23		DEFERRED CREDITS			
24	252	Advances for construction	A-15	-	•
25	253	Other credits			
26	255	Accumulated deferred investment tax credits	A-16		
27	282	Accumulated deferred income taxes - ACRS depreciation	A-16		
28	283	Accumulated deferred income taxes - other	A-16		
29		Total deferred credits		=	-
			1		
30		CONTRIBUTIONS IN AID OF CONSTRUCTION			
31	271	Contributions in aid of construction	A-17	1,565,875.02	1,550,623.02
32	272	Accumulated amortization of contributions	1	507,986.69	
33		Net contributions in aid of construction		1,057,888.33	1,080,315.57
34		Total liabilities and other credits		5,570,879.87	5,695,669.56
$\square$					

#### SCHEDULE A-1 UTILITY PLANT

			Balance	Plant Additions	Plant Retirements	Other Debits*	Balance
Line	Acct	Title of Account	Beg of Year	During year	During year	or (Credits)	End of year
No.	No.	(a)	(b)	(c)	(d)	(e)	(f)
1	101	Water plant in service	7,249,665.67	62,455.51	-	-	7,312,121.18
2	103	Water plant held for future use	-				-
3	104	Water plant purchased or sold	-				-
4	105	Construction work in progress - water plant		0	XXXXXXXXXXXXX		-
5	114	Water plant acquisition adjustments		L. <u>.</u>	XXXXXXXXXXXXX		-
6		Total utility plant	7,249,665.67	62,455.51	-	-	7,312,121.18

<sup>\*</sup> Debit or credit entries should be explained by footnotes or supplementary schedules

#### SCHEDULE A-1a Account No. 101 - Water Plant in Service

	1 1		Balance	Plant Additions	Plant Retirements	Other Debits*	Balance
Line	Acct	Title of Account	Beg of Year	During year	During year	or (Credits)	End of year
No.	No.	(a)	(b)	(c)	(d)	(e)	(f)
1		NON-DEPRECIABLE PLANT :					
2	301	Intangible plant	540.67				540.67
3	303	Land	232,357.24				232,357.24
4		Total non-depreciable plant	232,897.91	-	-	-	232,897.91
5		DEPRECIABLE PLANT					
6	304	Structures	214,902.86				214,902.86
7	307	Wells	109,620.44	34,913.17			144,533.61
8	317	Other water source plant	247,991.38	11,291.38			259,282.76
9	311	Pumping equipment	223,468.53				223,468.53
10	320	Water treatment plant	742,260.15				742,260.15
11	330	Reservoirs, tanks and sandpipes	1,154,363.10				1,154,363.10
12	331	Water mains	3,983,281.68				3,983,281.68
13	333	Services and meter installations	75,685.71				75,685.71
14	334	Meters	79,416.60	2,360.78			81,777.38
15	335	Hydrants	32,817.72	10,989.90			43,807.62
16	339	Other equipment	109,390.49	1,482.55			110,873.04
17	340	Office furniture and equipment	43,569.10	1,417.73			44,986.83
18	341	Transportation equipment					
19		Total depreciable plant	7,016,767.76	62,455.51		-	7,079,223.27
20		Total water plant in service	7,249,665.67	62,455.51	-	•	7,312,121.18

<sup>\*</sup> Debit or credit entries should be explained by footnotes or supplementary schedules

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

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property will be placed in Service (c)	Balance End of Year (d)
1				
2	N/A			
3				
4				
5				
6				
7				
8				
9				
10	Total	_		

# SCHEDULE A-2 Account No. 121 - Non-utility Property and Other Assets

Line No.	Name and Description of Property (a)	Book Value End of Year (b)
1	-	
2		
3		
4	N/A	
5		
6		
7		
8		
9		
10	Total	

# SCHEDULE A-3 Account Nos. 108 and 122 - Depreciation and Amortization Reserves

		Account 106	Account 108.1	Account 122
Line	Item	Water Plant	SDWBA Loans	Non-utility Property
No.	(a)	(b)	·	
1	\ \dagger_{\text{\tin}\text{\tetx{\text{\tetx{\text{\text{\text{\text{\text{\text{\text{\text{\text{\text{\text{\text{\text{\text{\texi}\text{\text{\texi}\text{\text{\text{\texi}\text{\text{\texi}\titt{\texi}\titt{\text{\text{\text{\tet{\text{\text{\texi}\text{\text{\texi}\text{\texit{\text{\texi}\t	1,661,854.53	(c) 1,188,811.58	(d)
2	Balance in reserves at beginning of year	1,001,004.03	1,100,011.50	
	Add: Credits to reserves during year	CC 420 70	05 700 54	
3	(a) Charged to Account No. 403 (Footnote 1)	55,139.79	95,780.51	
4	(b) Charged to Account No 272	37,679.24		
5	(c) Charged to clearing accounts			
6	(d) Salvage recovered		<u> </u>	
7	(e) All other credits (Footnote 2)	00.040.00	05 700 54	
8	Total Credits	92,819.03	95,780.51	
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired			
11	(b) Cost of removal			
12	(c) All other debits (Footnote 3)			
13	Total debits	-	-	
14	Balance in reserve at end of year	1,754,673.56	1,284,592.09	
$\square$				
15	(1) COMPOSITE DEPRECIATION RATE USED FOR S	TRAIGHT LINE RE	MAINING LIFE	2.4%
16				
17	(2) EXPLANATION OF ALL OTHER CREDITS:			
18				
19				
20				
21				
22				
23	(3) EXPLANATION OF ALL OTHER DEBITS:			
24				
25				
26				
27		•		
28				
29	(4) METHOD USED TO COMPUTE INCOME TAX DEP	RECIATION		
30	(a) Straight line [ X	1		
31	(b) Liberalized	]	·	
32	(1) Sum of the years digits [	ì		
33	(2) Double declining balance	1		
34	(3) Other	1		
35	(c) Both straight line and liberalized	1		

SCHEDULE A-3a
Account No. 108 - Analysis of Entries in Depreciation Reserve

	1			Credits to	Debits to	Salvage and	
			Balance	Reserve	Reserve During	Cost of	
	!!		Beginning	During Year	Year Excl.	Removal Net	Balance
Line	Acct	Depreciable Plant	of Year	Excl. Salvage	Cost of Removal	(Dr.) or (Cr.)	End of Year
No.	No.	(a)	(b)	(c)	(d)	(e)	(f)
1	304	Structures	45,245.62	3,480.17			48,725.79
2	307	Wells	38,399.73	3,013.57			41,413.30
3	317	Other water source plant	5,072.29	308.16			5,380.45
4	311	Pumping equipment	70,738.60	3,925.05	!		74,663.65
5	320	Water treatment plant	77,584.29	3,160.35			80,744.64
6	330	Reservoirs, tanks and sandpipes	175,462.38	4,231.00			179,693.38
7	331	Water mains	662,385.12	29,000.07			691,385.19
8	333	Services and meter installations	12,323.09	1,816.46			14,139.55
9	334	Meters	41,590.94	1,412.94		,	43,003.88
10	335	Hydrants	13,321.40	1,051.38			14,372.78
11	339	Other equipment	32,924.57	2,660.96			35,585.53
12	340	Office furniture and equipment	16,499.05	1,079.68			17,578.73
13	341	Transportation equipment					
14		Total	1,191,547.08	55,139.79	-	•	1,246,686.87

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

Line No.	ltem (a)	Amount (b)
1	Prepaid State Tax	-
2	Prepaid Federal Tax	
3	Contra Clearing	(511.30)
4		
5		
6		
7		
8		
9		
10		(511.30)

# SCHEDULE A-5

# Accounts Nos. 180 and 253 - Unamortized debt discount and expense and unamortized premium on debt

- 1 Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium on Debt, particulars of discount and expense or premium applicable to each class and senes of long-term debt.
- 2 Show premium amounts in red or by enclosure in parentheses.
- In column (b) show the principal amount of bonds or other long-term debt originally issued.
- 4 in column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
- 5 Furnish particulars regarding the treatment of unauthorized debt discount and expense or premium. redemption premiums, and redemption expenses associated with issues redeemed during the year,
- also, date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.
- 6 Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.

		Principal amount of securities to which discount and expense, or	Total discount and	AMORTIZATION PERIOD	ON PERIOD				
Line	Designation of long-term debt	premium minus expense, relates	expense or net premium	From	To	Balance beginning of year	Debits during year	Credits during year	Balance end of year
Š		(q)	(c)	(p)	(e)	(j)	(6)	(h)	(1)
1									•
7	Contingency Plan	420,533.24				420,533.24			420,533.24
3	SDWBA Administration Fee	222,126.05				195,256.06		7,165.32	188,090.74
4	Water Supply					55, 152.61	113,719.35		168,871.96
2		Ē							1
9									
2									
8									
ര									
10									
11									
12	TOTAL	642,659.29	-			670,941.91	113,719.35	7,165.32	777,495.94
13									
4									
15									
16									
17									
18									
19									
20									-
21									
22				•					
23									
24									
25									
26									
27									
28									

#### SCHEDULE A-6 Account Nos. 201 and 204 - Capital Stock

		Date of	Number of Shares Authorized by Articles of	Par or Stated	Number of Shares	Amount Outstanding	Duri	ds Declared ng Year
Line	Class of Stock	Issue	Incorporation	Value	Outstanding	End of Year	Rate	Amount
No.	(a)	(b)	(c)	(d)	(e)	<b>(f)</b>	(g)	(h)
1						" · ·		
2	0							
3	N/A							
4								
5						·		
6							Total	

# SCHEDULE A-7 Record of Stockholders at End of Year

Line No.	COMMON STOCK Name (a)	Number of Shares (b)	PREFERRED STOCK Name (c)	Number of Shares (d)
1	John H.Bower	490	N/A	
2	Michael Bower	5		
3	David Bower	5		
4				
5				
6				
7	Total number of shares	500	Total number of shares	

# SCHEDULE A-8 Account No. 211 - Other Paid in Capital (Corporations only)

		Balance
Line	Type of Paid in Capital	End of Year
No	(a)	(b)
1		
2	N/A	
3		
4	Total	

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

Line	Item	Amount
No	(a)	(b)
11	Balance beginning of year	780,955.97
2	CREDITS	
3	Net income	6,408.59
4	Prior period adjustments	
5	Other credits (detail)	
6	Total credits	6,408.59
7		
8	DEBITS	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock stock	
13	Other debits (detail)	
14	Total debits	-
15	Balance end of year	787,364.56

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

Line No.	ltem (a)	Amount (b)
1	Balance beginning of year	
2	CREDITS	N/A
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total credits	S
7	DEBITS	
8	Net losses	
9	Withdrawals during year	
10	Other debits (detail)	
11	Total debit	s
12	Balance end of year	

SCHEDULE A-11 Account No. 224 - Long Term Debt

						A. (2), (2), (3)				
					Principal	Outstanding				
		Name of	Date of	Date of	Amonut	Per Balance	Rate of	Rate of Interest Accrued	Sinking	Interest Paid
<u>i</u> ne	Class	lssue	Issue	Maturity	Maturity Authorized	Sheet	Interest	Interest During Year	Fund	During Year
ě	(a)	(q)	(၁)	<b>(</b> g)	(e)	Φ	( <u>6</u>	(h)	€	0
-	SDWBA-Water Resources		8/26/1996 35 yrs	]	4442521.00	4442521.00 3,658,382.26 2.973%	2.973%	110,017.04		73,158.23
~										
3										
4										
2										
9										

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

Line No.	Nature of Obligation (a)	Amount of Obligation (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1	N/A				
2				"	
3					
4	Totals				

Schedule A-13
Account No. 235 - Payables to Associated Companies

Line No.	Nature of Obligation (a)	Balance End of Year (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1	N/A				
2	·			1	
3					
4	Totals				

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

Line No.	Description (a)	Balance End of Year (b)
1	N/A	
2		
3		
4		
5	<u>Totals</u>	0.00

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

Line		Amount
No.	(a) (b)	(c)
1	Balance beginning of year xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	0.00
2	Additions during year xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
3	Subtotal - Beginning balance plus additions during year xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	0.00
4	Charges during year: xxxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxx
5	Refunds x000000000000000000000000000000000000	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
6	Percentage of revenue basis	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
7	Proportionate cost basis	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
8	Present worth basis	xxxxxxxxxxxxxxxx
9	Total refunds 0.00	xxxxxxxxxxxxxx
10	Transfers to Acct. 271, Contributions in aid of Construction xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
11	Due to expiration of contracts	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
12	Due to present worth discount	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
13	Total transfers to Acct. 271 0.00	x00000000000000
14	Securities Exchanged for Contracts (Enter detail below)	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
15	Subtotal - charges during year 0.00	)
16	Balance end of year xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	0.00

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

Line	ltem	Account 255 Investment Tax Credit	Account 282 Income Tax - ACRS Depreciation	Account 283 - Other
No	(a)	(b)	(c)	(d)
1				
2				
3	N/A			
4				
5	Totals			

#### **SCHEDULE A-17**

#### Account No. 271 - Contributions in Aid of Construction Instructions for Preparation of Schedule of Contributions in Aid of Construction

- 1 The credit balance in the account other than that portion of the balance relating to nondepreciable property (column d), to property retired prior to January 1, 1955 (column e), shall be written off through charges to this account and credits to Account No. 106, Accumulated depreciation of water plant, over a period equal to the estimated service life of the property involved. Upon retirement of depreciable property for which a depreciation reserve has been created through charges to this account, the cost thereof shall be credited to the appropriate plant account and concurrently charged to Account No. 106. If the property is retired prior to the service life originally estimated, the balance in this account with respect to the retired property shall be transferred to the depreciation reserve account.
- 2 That portion of the balance applicable to nondepreciable property shall remain unchanged until the property is sold or otherwise retired. Upon retirement, the cost of such nondepreciable property acquired by donation or through use of donated funds shall be credited to the appropriate plant account and charged to this account to clear the credit balance carried herein.
- 3 That portion of the balance representing donations on property retired prior to January 1, 1955 (column e), and the amount of depreciation accrued to January 1, 1955, on property in service (column f), shall not be transferred from this account or otherwise disposed of without first receiving written authorization from the Commission.

			Subject to A	Amortization	Not Subj	ect to Amortization
			Property	in Service		Depreciation
			After Dec	. 31, 1954		Accrued Through
					Property	Dec. 31, 1954
					Retired	on Property in
		Total		Non-	Before	Services at
Line	Item	All Columns	Depreciable	Depreciable1	Jan. 1, 19552	Dec. 31, 19543
No.	(a)	(b)	(c)	(d)	(e)	<b>(f)</b>
1	Balance beginning of year	1080315.57	1049495.57	30820.00		
2	Add: Credits to account during year	0.00				
3	Contributions received during year	50165.17	50165.17			
4	Other credits*	0.00				· <del>=</del> '
5	Total credits	50165.17	50165.17	0.00		
6	Deduct: Debits to Account during year	_				
7	Depreciation charges for year	37679.24	37679.24			
8	Nondepreciable donated property retired	0				
9	Other debits*	34913.17	34913.17			
10	Total debits	72592.41	72592.41	0.00		
11	Balance end of year	1057888.33	1027068.33	30820.00		

<sup>\*</sup> Indicate nature of these items and show the accounts affected by the contra entries

## SCHEDULE B INCOME STATEMENT

	1		T Oakadala 3	
1 to a		A	Schedule	i
1	Acct.	Account	Page No.	Amount
No.	No.	(a)	(b)	(c)
1		UTILITY OPERATING INCOME		
2	400	Operating revenues	B-1	796,127.97
3		OPERATING REVENUE DEDUCTIONS		
4	401	Operating expenses	B-2	468,420.12
5	403	Depreciation expense	A-3	55,139.79
σ	407	SDWBA loan amortization expense	pages 7& 8	102,945.83
7_	408	Taxes other than income taxes	B-3	53,667.49
8	409	State corporate income tax expense	B-3	880.00
9	410	Federal corporate income tax expense	B-3	-
10		Total operating revenue deductions		681,053.23
11		Total utility operating income		115,074.74
12		OTHER INCOME AND DEDUCTIONS		
13	421	Non-utility income	B-5	1,350.89
14	426	Miscellaneous non-utility expense	B-5	1,1440,144
15	427	Interest expense	B-6	110,017.04
16		Total other income and deductions	<del></del>	(108,666.15)
17		Net income		6,408.59
<u> </u>		Tiot mount	<u> </u>	0, 100.00
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				<del></del>
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#### SCHEDULE B-1 Account No. 400 - Operating Revenues

Line No.	Acct.	Account	Amount Current Year	Amount Preceding Year	Net Change During Year Show Decrease in [Brackets]
=	NO.	(a)	(b)	(c)	(d)
1	400	WATER SERVICE REVENUES			
2	460	Unmetered water revenue			
3		460.1 Single - family residential			
4		460.2 Commercial and multi-residential			
5		460.3 Large water users			
6		460.5 Safe Drinking Water Bond Surcharge			
7		460.9 Other unmetered revenue			
8		Sub-total			
9	462	Fire protection revenue			
10		462.1 Public fire protection			
11		462.2 Private fire protection			
12		Sub-total			
13	465	Irrigation revenue		·	
		-			
14	470	Metered water revenue			
15		470.1 Single-family residential	435,520.29	377,432.86	58,087.43
16		470,2 Commercial and multi-residential	147,973.18	159,156.29	(11,183.11)
17		470.3 Large water users	-		- 1
18		470.5 Safe Drinking Water Bond Surcharge	199,256.36	196,654.46	2,601.90
19		470.9 Other metered revenue	-	•	
20		Sub-total	782,749.83	733,243.61	49,506.22
21		Total water service revenues	782,749.83	733,243.61	49,506.22
			i		
22	480	Other water revenue	13,378.14	12,483.68	894.46
23		Total operating revenues	796,127.97	745,727.29	50,400.68

#### SCHEDULE B-2 Account No. 401 - Operating Expenses

					Net Change
					During Year
			Amount	Amount	Show Decrease
Line	Acct.	Account	Current Year	Preceding Year	in [Brackets]
No.	No.	(a)	(b)	(c)	(d)
1		PLANT OPERATION AND MAINTENANCE EXPENSES			
2		VOLUME RELATED EXPENSES			
3	610	Purchased water	-	-	*
4	615	Power	69,098.30	68,327.81	770.49
5	616	Other volume related expenses	1,460.92	3,920.80	(2,459.88)
6		Total volume related expenses	70,559.22	72,248.61	(1,689.39)
			·	· •	
7		NON-VOLUME RELATED EXPENSES	_		
8	630	Employee labor	97,573.39	88,996.64	8,576.75
9	640	Materials	18,536.51	20,587.77	(2,051.26)
10	650	Contract work	15,595.18	32,710.03	(17,114.85)
11	660	Transportation expenses	26,668.25	25,903.10	<b>76</b> 5.15
_12	664	Other plant maintenance expenses		-	-
13		Total non-volume related expenses	158,373.33	168,197.54	(9,824.21)
14		Total plant operation and maintenance exp.	228,932.55	240,446.15	(11,513.60)
15		ADMINISTRATIVE AND GENERAL EXPENSES			
16	670	Office salaries	52,592.55	49,941.70	2,650.85
17	671	Management salaries	58,612.50	54,420.00	4,192.50
_18	674	Employee pensions and benefits	31,713.67	45,709.70	(13,996.03)
19	676	Uncollectible accounts expense	103.75	163.84	(60.09)
20	678	Office services and rentals	6,000.00	6,000.00	•
21	681	Office supplies and expenses	29,989.44	30,529.76	(540.32)
22	682	Professional services	16,261.01	5,380.05	10,880.96
23	684	Insurance	25,687.83	27,462.30	(1,774.47)
24	688	Regulatory commission expense	8,632.75	7,641.37	991.38
25	689	General expenses	9,894.07	11,275.86	(1,381.79)
26		Total administrative and general expenses	239,487.57	238,524.58	962.99
27	800	Expenses capitalized		(5,970.50)	5,970.50
28		Net administrative and general expense	239,487.57	232,554.08	6,933.49
29		Total operating expenses	468,420.12	473,000.23	(4,580.11)

# SCHEDULE B-3 Account No. 408, 409, 410 - Taxes Charged During the Year

		-	Distribution of Taxes Charged		
		Total Taxes Charged			
Line	Type of Tax	During Year	Water	Nonutility	
No.	(a)	(b)	(c)	(d)	
1	Taxes on real and personal property	35,907.47	35,907.47		
2	State corporate franchise tax	880.00	880.00	··	
3	State unemployment insurance tax	1,360.22	1,360.22		
4	Other state and local taxes	•			
5	Federal unemployment insurance tax	428.57	428.57	······································	
6	Federal insurance contributions act	15,971.23	15,971.23	•	
7	Other federal taxes	-			
8	Federal income taxes	-			
9					
10					
11	Totals	54,547.49	54,547.49		

# 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 among the group members.

3 Show taxable year if other than calendar year from \_\_\_\_\_ to \_\_\_\_

Line	Particulars	Amount
No.	(a)	(b)
1	Net income for the year per Schedule B, page 4	6,408.59
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4		·
5		
6		
7	Additional Deduction Depreciation	(223,964.59)
8		
9		
10	Federal tax net income	(217,556.00)
11	Computation of tax: 34%	0
12		
13		
14		
15		
_16		
17		

26

SCHEDULE B-5
Account No. 421 and 426 - Income from Nonutility Operations

Line No.	Description (a)	Revenues Acct. 421 (b)	Expenses Acct. 426 (c)
1	Interest on Savings	13.43	
2	Interest on SDWBA Repayment Account	1,337.46	
3			
4			
5	Total	1,350.89	•

SCHEDULE B-6 Account No. 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	SDWBA	110,017.04
2		
3		
4		
5		
6		
7		
8		
9	· · · · · ·	
10	Total	110,017.04

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	8	97,573.39		97,573.39
2	670	Office salaries	3	52,592.55		52,592.55
3	671	Management salaries	1	58,612.50		58,612.50
4						
5						
6		Total	12	208,778.44	-	208,778.44

#### SCHEDULE C-2 Loans to Directors, Officers, or Shareholders

Line No.	Name (a)	Title (b)	Amount (c)	Interest Rate (d)	Maturity Date (e)	Security Given (f)	Date of Shareholder Authorization (g)	Other Information (h)
1								
2				l				
3			N/A	Ĭ				
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 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 at the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stocownership.	nd also
1	1. Did the respondent have a contract or other agreement with any organization or person covering super	vision
2	and/or management of its own affairs during the year? Answer: (Yes or No)	no
3	(If the answer is in the affirmative, make appropriate replies to the following questions)*	
4	<ol><li>Name of each organization or person that was a party to such a contract or agreement.</li></ol>	
5		
6	Date of original contract or agreement.	
7	Date of each supplement or agreement.	
8	Amount of compensation paid during the year for supervision or management \$	
9	6. To whom paid	
10	7. Nature of payment (salary, traveling expenses, etc.).	
11	Amounts paid for each class of service.	
12		
13	Basis for determination of such amounts	
14		
15	10. Distribution of payments:	Amount
16	(a) Charged to operating expenses	\$
17	(b) Charged to capital amounts	\$
18	(c) Charged to other account	\$
19	Total	\$
20	11. Distribution of charges to operating expenses by primary accounts	
21	Number and Title of Account	Amount
22		\$
23		\$
24		\$
25	Total	\$
26	12. What relationship, if any, exists between respondent and supervisory and/or managing concerns?	
27		

<sup>\*</sup> 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

	S1	REAM\$			FLC	W IN		(Unit) 2	Annual	
		From Stream					<del></del>		Quantities	
Line No.	Diverted Into •	or Creek (Name)		ition of ion Point		rity Right	Max.	ersions Min.	Diverted (Unit) 2	Damada
1			Diversi	ion Point	Claim	Capacity	Max.	Min,	(OIIII) 2	Remarks
2	Integrated	Fish Rock			1					ţ
3	Integrated	Big Gulch			1					1
4	Integrated	Robinson	<del></del>							-
5		<del> </del>					<del> </del> -			i
	·	WEL	ıs			!	B	трілд	Annual	
ł		***						pacity	Quantities	{
Linel	At Plant	I	Num-	Num- 1 Depth to			- "	pacity	Pumped	j
No.	(Name or Number)	Location	ber	Dimensio		Water	l ann	ı (unit)	(Unit) 2	Remarks
6	#3-No. Fork	Gualala	1	8"	1	23' 3"	<u> </u>	400		Ttomarko
7	#4-No. Fork	Gualala	1	8"	+	14' 3"		850		1
8	#5-No. Fork	Gualala	1	8"	<del></del>	13'		700		
ğ	#0 / NO. 1 O/N	Couldid	<u>'</u>	<del>                                     </del>	+		<del></del>	100		<del> </del>
10					1					İ
TUNNELS AND SPRINGS				•	FLOW		2	Annual Quantities		
Line									Pumped	
No.	Designation	Location	Num	ber	Max	<u>cimum</u>	Minimum		(Unit) 2	Remarks
11										
12										
13	N/A									ļ
14		ļ								
15		<u> </u>								<u> </u>
			Pur	chased \	Nater	for Resale	)			
16	Purchased from			N/A						
17	Annual Quantities pu	rchased					(Unit che	оѕел) 1		
18										
19										

- \* State ditch pipeline reservoir, etc., with name, if any.
- 1 Average depth to water surface below ground surface
- 2 The quantity unit in established use for experiencing water stored and used in large amounts is the acre foot, which equals 43,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second. In gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

#### SCHEDULE D-2

**Description of Storage Facilities** 

Line No	Туре	Number	Combined Capacity (Gallons)	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	1	26,000	
11	Metal	12	1,090,419	
	Poly	3	22,500	
12	Concrete	30	225,000	
13	Totals	46	1,363,919	

# SCHEDULE D-3 Description of Transmission and Distribution Facilities

	A. LENGTH O	F DITCHE	S, FLUMES	AND LINKE	D CONDUI	TS IN MILES	FOR VAR	OUS CAPA	CITIES	
	Capacities in	n Cubic Fe	et Per Secor	nd or Miner's	Inches (sta	te which)				
Line	· · · · · · · · · · · · · · · · ·					I				
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
	Ditch									
2	Flume									<u> </u>
3	Lined conduit			N/A		ļ				
5		Totals								<b></b>
		TOTALS								
	A. LENGTH OF DITC	HES FILE	MES AND I	INKED COL	UDITITS IN F	MILES FOR	VARIOUS	APACITIES	- Conclude	,d
	Capacities in						VAINIOUU (	AI AUITIEU	- 00110100	
Line	- Cupacities II	, Odbio i ci	et 1 e 1 00001	id of while s	mones (sta	te Willerij				Total
No.			101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	
6	Ditch		101 10 200	201 10 000	00110 400	40110000	00110700	701 (0 1000	010/ 1000	rui Eciiguio
7	Flume									
8	Lines conduit			N/A						
9										
10		Totals								
	B. FOOTAG	ES OF PIP	E BY INSID	E DIAMETE	RS IN INCH	ES - NOT IN	CLUDING	SERVICE PI	PING	
Line						<del> </del>	<del></del>			
No.		1	1 1/2	2	2 1/2	3	4	5	6	8
$\overline{}$	Cast Iron		1 1/2		2 112	<b>├</b>	7			┝┷┥
	Cast iron (cement lined)	•					251		18	1011
	Concrete									- · · · ·
	Copper									
	Riveted steel							j		
16	Standard screw			250			1797		271	
	Screw or welded casing		40						210	
	Cement - asbestos					1610			10251	•
	Welded steel					<u> </u>	2840		350	450
	Wood			2000			507.		10010	
21	Other (specify) PVC		295			2175			16642	
22	Totals	0	335	3850	] 0	3785	55894	0	27742	40957
	B. FOOTAGES OF	PIPE BY I	NSIDE DIA	METERS IN	INCHES - N	OT INCLUE	ING SERVI	CE PIPING	Concluded	
						1	Ī		Sizes	
Line								(Specif	y Sizes)	Total
No.		10	12	14	16	18	20			All Sizes
23	Cast Iron		20							20
	Cast iron (cement lined)	45	295		ļ. <u>.</u>	ļ		<u> </u>	<b></b>	1620
	Concrete		<u> </u>		ļ					0
	Copper				ļ	<del>                                     </del>	<u> </u>		ļ	0
	Riveted steel		1	ļ	ļ	<u> </u>	-			2210
	Standard screw		100	<del></del>					<del></del>	2318 372
	Screw or welded casing Cement - asbestos		122 199		<u> </u>	-	-		<del>  -</del>	67712
	Welded steel		199	1		-	1	<del>                                     </del>	<del> </del>	3640
	Wood		<del>                                     </del>		<del>                                     </del>	<del> </del>		<del>                                     </del>	<del>                                     </del>	1 0
	Other (specify) PVC		22158	<b>†</b>	<del>                                     </del>	†	<u> </u>			79720
34		45		0	0	0	0	0	0	•
		<u> </u>				<u> </u>	<del></del>	<u> </u>		

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

	Metered	- Dec 31	Flat Rate - Dec 3		
[	Prior	Current	Prior	Current	
Classification	Year	Year	Year	Year	
Single family residential	899	909			
Commercial and Multi-residential	134	129			
Large water users			·		
Public authorities					
Irrigation					
Other (specify)					
Subtotal	1033	1038	0	0	
Private fire connections					
Public fire hydrants	,		98	98	
Total	1033	1038	98	98	

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

Size	Meters	Services
5/8 x 3/4 - in	1014	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
3/4 - in	7	
1 - in	10	
1 1/2 - in	5	
2 - in	2	
- in		
- in		
- in		
Other		
Total	1038	

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

#### SCHEDULE D-6 Meter Testing Data

A	. Number of Meters Tested During Year as in Section VI of General Order No. 103:	Prescribed
	New, after being received	n
	2. Used, before repair	7
	3. Used, after repair	
	Found fast, requiring billing	
	adjustment	0
В.	Number of Meters in Service Since L	
	1. Ten years or less	522
	<ol><li>More than 10, but less</li></ol>	
	than 15 years	101
	3. More than 15 years	415

#### SCHEDULE D-7 Water delivered to Metered Customers by Months and Years in Hundred Cubic Feet (Unit Chosen)

Classification		During Current Year						
of Service	January	February	March	April	May	June	July	Subtotal
Single-family residential	4088	3209	4069	4796	6278	6195	8146	36781
Commercial and Multi-residential	1418	1282	1307	1426	1631	1793	2369	11226
Large water users								
Public authorities						·		
Irrigation								
Other (specify)								
Total	5506	4491	5376	6222	7909	7988	10515	48007
Classification			During Co	urrent Year				Total
of Service	August	September	October	November	December	Subtotal	Total	Prior Year
Single-family residential	7363	7190	5294	3936	3881	27664	64445	60312
Commercial and Multi-residential	2498	2127	1779	1324	1193	8921	20147	20696
Large water users								
Public authorities								
Irrigation								
Other (specify)								
Tota!	9861	9317	7073	5260	5074	36585	84592	81008

Total acres imigated	<u> </u>	Total population served	3633

#### **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

Sides of Trease provide the following intermation relating to 1 demails
Fees collected for the calendar year, pursuant to Resolution No. W-4110.

Fe	es collected for the	calendar year, pursuant to Resolution No. W-41	10.
1.	Trust Account Infor	mation:	
	Bank Name:	West America Bank	
	Address:	Box 348, Gualala, CA 95445-0348	
	Account Number:	6780	
	Date Opened:	12/5/1991	<del></del>
2.	Facilities Fees colle	cted for new connections during the calendar ye	аг:
	A. Commerical		
	NAME	AMOUNT	
	B. Residential		
	NAME	AMOUNT	
	Valdez	\$ 2,000.00	
	Rigby	2,000.00	
	Turner	2,000.00	
	Balter	2,000.00	
	Cahill	2,000.00	
	Carriero	\$ 4,000.00	
3.	Summary of the ba	ank account activities showing:	
		Balance at beginning of year	\$ 83,286.03
		Deposits during the year	14,000.00
		Interest earned for calendar year	24.042.47
		Withdrawals from this account	34,913.17
		Balance at end of year	\$ 62,372.86
4.	Reason or Purpose	e of Withdrawal from this bank account:	
	Well Drilling		<u></u>

#### 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?		
2	2 Are you having routine laboratory tests made of water served to your consumers?		
3	Do you have a permit from the State Board of Public Health for operation of	your water system?	YES
4	Date of permit: 12/15/1972	5 If permit is "temporary", what is the expiration date?	
6	If you do not hold a permit, has an application been made for such permit?	7 If so, on what date?	

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

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

Totally owned family corporation.

#### **DECLARATION**

Before Signing, Please Check to See That All Schedules Have Been Completed (See Instruction 3 on front cover)

I, the undersigned John H. Bower

Officer. Partner or Owner

of North Gualala 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 from and including 1/1/2008 to and including 12/31/2008

Signed

Title Owner/President

Date 02/19/09

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