

Received _____
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CLASS B and C
WATER UTILITIES

U# WTC-311

2015
ANNUAL REPORT
OF

RURAL WATER COMPANY

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

P.O. BOX 745

GROVER BEACH, CA 93483

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE PERIOD ENDING OCTOBER 14, 2015

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2016

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GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NOT LATER THAN MARCH 31, 2016**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION
DIVISION OF WATER AND AUDITS
ATTN: KAYODE KAJOPAIYE
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298
kok@cpuc.ca.gov**

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Oath on Page 34, must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in ink or by the use of a typewriter. Computer generated report forms may be substituted.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. The totals of the details in the latter must agree with the balances of the accounts to which they refer.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2015, through December 31, 2015. Fiscal year reports will not be accepted.

INSTRUCTIONS

FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL WATER UTILITIES

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

Please follow the instructions below:

1. Common plant allocated to water should be indicated with water plant figures in Net Plant Investment.
2. The capitalization section for those reporting on both California Only and Total System Forms should be identical and completed with Total Company Data. Be sure that Advances for Construction include California water data only.
3. Complete the operation section with California water revenues and expenses, but if necessary, remove interdepartmental revenues and expenses.
4. All other utility and nonutility revenues and expenses are netted on Line No. 38.

GENERAL INFORMATION

1. Name under which utility is doing business: RURAL WATER COMPANY

2. Official mailing address:
P.O. BOX 745 GROVER BEACH CA 93483

3. Name and title of person to whom correspondence should be addressed:
CHARLES M. BAKER Telephone: 805-481-1854

4. Address where accounting records are maintained:
855 W. GRAND GROVER BEACH CA 93433

5. Service Area (Refer to district reports if applicable) ARROYO GRANDE, CA

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
Name: N/A Telephone: _____
Address: _____

7. OWNERSHIP. Check and fill in appropriate line:
 Individual (name of owner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Corporation (corporate name) RURAL WATER COMPANY
Organized under laws of (state) CALIFORNIA Date: 5/14/1982

Principal Officers:
Name: CHARLES M. BAKER Title: PRES, SEC'Y, TREAS
Name: KATHLEEN M. BAKER Title: VICE PRES.
Name: _____ Title: _____
Name: _____ Title: _____

8. Names of associated companies: CYPRESS RIDGE SEWER COMPANY

9. Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition: N/A
Name: _____ Date: _____
Name: _____ Date: _____
Name: _____ Date: _____
Name: _____ Date: _____

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

11. List Name, Grade, and License Number of all Licensed Operators:
SHANNON SWEENEY GRADE IIII LICENSE #28675; SETH HUTCHINSON GRADE II LICENSE #1-28592;
PATRICK STEBBINS GRADE I LICENSE #28920; ERIC SWEENEY GRADE I LICENSE #34973

12. This annual report was prepared by:
Name of firm or consultant: INFINITY ACCOUNTANCY GROUP LLP
Address of firm or consultant: P.O. BOX 430
ARROYO GRANDE, CA 93421
Phone Number of firm or consultant: (805) 481-2280

BALANCE SHEET AND CAPITALIZATION DATA

For the period ending October 14, 2015

NAME OF UTILITY RURAL WATER COMPANY Telephone: (805) 481-1854

PERSON RESPONSIBLE FOR THIS REPORT CHARLES M. BAKER

	<u>1/1/2015</u>	<u>10/14/2015</u>	<u>Average</u>
BALANCE SHEET DATA			
1 Intangible Plant	1,600	1,600	1,600
2 Land and Land Rights	88,455	88,455	88,455
3 Depreciable Plant	4,510,123	4,667,668	4,588,896
4 Gross Plant in Service	4,600,178	4,757,723	4,678,951
5 Less: Accumulated Depreciation	(2,487,020)	(2,576,914)	(2,531,967)
6 Net Water Plant in Service	2,113,158	2,180,809	2,146,984
7 Water Plant Held for Future Use	-	-	-
8 Construction Work in Progress	271,205	-	135,603
9 Materials and Supplies	-	-	-
10 Less: Advances for Construction	()	()	-
11 Less: Contribution in Aid of Construction	(1,774,583)	(1,849,722)	(1,812,153)
12 Less: Accumulated Deferred Income and Investment Tax Credits	()	()	-
13 Net Plant Investment	609,780	331,087	470,434
CAPITALIZATION			
14 Common Stock	5,000	5,000	5,000
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Paid-in Capital	286,969	222,671	254,820
17 Retained Earnings	(135,437)	(8,427)	(71,932)
18 Common Stock and Equity (Lines 14 through 17)	156,532	219,244	187,888
19 Preferred Stock	-	-	-
20 Long-Term Debt	-	-	-
21 Notes Payable	-	-	-
22 Total Capitalization (Lines 18 through 21)	156,532	219,244	187,888

INCOME STATEMENT AND OTHER DATA

For the period ending October 14, 2015

NAME OF UTILITY RURAL WATER COMPANY

Telephone: (805) 481-8432

	<u>Annual Amount</u>
INCOME STATEMENT	
23 Unmetered Water Revenue	7,542
24 Fire Protection Revenue	
25 Irrigation Revenue	
26 Metered Water Revenue	705,288
27 Total Operating Revenue	712,830
28 <u>Operating Expenses</u>	576,190
29 Depreciation Expense (Composite Rate: 3%)	10,438
30 Amortization and Property Losses	-
31 Property Taxes	3,228
32 Taxes Other Than Income Taxes	15,353
33 Total Operating Revenue Deduction Before Taxes	605,209
34 California Corp. Franchise Tax	9,514
35 Federal Corporate Income Tax	21,512
36 Total Operating Revenue Deduction After Taxes	636,235
37 Net Operating Income (Loss) - California Water Operations	76,595
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	2
39 Income Available for Fixed Charges	76,597
40 Interest Expense	-
41 Net Income (Loss) Before Dividends	76,597
42 Preferred Stock Dividends	-
43 Net Income (Loss) Available for Common Stock	76,597
OTHER DATA	
44 Refunds of Advances for Construction	
45 Total Payroll Charged to Operating Expenses	146,365
46 Purchased Water	
47 Power	158,028

<u>Active Service Connections</u>	(Exc. Fire Protect.) <u>168</u>	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		964	965	965
49 Flat Rate Service Connections		0	0	0
50 Total Active Service Connections		964	965	965

Excess Capacity and Non-Tariffed Services

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

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2013: N/A

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number

**SCHEDULE A
COMPARATIVE BALANCE SHEET
Assets and Other Debits**

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance 10/14/2015 (c)	Balance Beginning of Year (d)
1		UTILITY PLANT			
2	101	Water Plant in Service (Excluding SDWBA & Prop 50)	A-1 & A-1a	4,757,723	4,600,178
3	101.1	Water Plant in Service - SDWBA	A-1 & A-1b		
4	101.2	Water Plant in Service - Prop 50	A-1 & A-1c		
5	103	Water Plant Held for Future Use	A-1 & A-1d		
6	104	Water Plant Purchased or Sold	A-1		
7	105	Construction Work in Progress - Water Plant	A-1	-	271,205
8	105.1	Construction Work in Progress - SDWBA	A-1		
9	105.2	Construction Work in Progress - Prop 50	A-1		
10		Total Utility Plant		4,757,723	4,871,383
11	108	Accumulated Depreciation of Water Plant	A-3	(2,576,914)	(2,487,020)
12	108.1	Accumulated Amortization of SDWBA loan	A-3		
13	108.2	Reserve for Depreciation of Utility Plant - Prop 50	A-3		
14	114	Water Plant Acquisition Adjustments	A-1		
15		Total Amortization and Adjustments		(2,576,914)	(2,487,020)
16		Net utility plant		2,180,809	2,384,363
17					
18		INVESTMENTS			
19	121	Non-utility Property and Other Assets			
20	122	Accumulated Depreciation of Non-utility Property	A-3		
21		Net non-utility property			
22	123	Investments in Associated Companies			
23	124	Other Investments			
24		Total Investments			
25					
26		CURRENT AND ACCRUED ASSETS			
27	131	Cash		93,636	71,829
28	131.3	Cash - Miscellaneous Special Deposits - Prop 50			
29	132	Special Accounts		-	37,766
30	141	Accounts Receivable - Customers		33,346	7,167
31	142	Receivables from Associated Companies		-	-
32	143	Accumulated Provision for Uncollectible Accounts			
33	151	Materials and Supplies			
34	174	Other Current Assets		3,119	
35		Total current and accrued assets		130,101	116,762
36					
37	180	Deferred Charges	A-5		
38					
39		Total assets and deferred charges		2,310,910	2,501,125

SCHEDULE A
COMPARATIVE BALANCE SHEET
Liabilities and Other Credits

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance 10/14/2015 (c)	Balance Beginning of Year (d)
40		CORPORATE CAPITAL AND SURPLUS			
41	201	Common Stock	A-6	5,000	5,000
42	204	Preferred Stock	A-6		
43	211	Other Paid-in Capital	A-8	222,671	286,969
44	215	Retained Earnings	A-9	(8,427)	(135,437)
45		Total corporate capital and retained earnings		219,244	156,532
46					
47		PROPRIETARY CAPITAL			
48	218	Proprietary Capital	A-10		
49	218.1	Proprietary Drawings			
50		Total proprietary capital			
51					
52		LONG TERM DEBT			
53	224	Long-term Debt	A-11		
54	225	Advances from Associated Companies	A-12		
55					
56		CURRENT AND ACCRUED LIABILITIES			
57	231	Accounts Payable		89,977	9,460
58	232	Short-term Notes Payable		-	-
59	233	Customer Deposits		-	-
60	235	Payables to Associated Companies	A-13	-	328,480
61	236	Accrued Taxes		13,375	-
62	237	Accrued Interest		-	-
63	241	Other Current Liabilities	A-14	23,676	15,000
64		Total current and accrued liabilities		127,028	352,940
65					
66		DEFERRED CREDITS			
67	252	Advances for Construction	A-15	2,000	101,466
68	253	Other Credits		6,844	6,261
69	255	Accumulated Deferred Investment Tax Credits	A-16		
70	282	Accumulated Deferred Income taxes - ACRS Depreciation	A-16		
71	283	Accumulated Deferred Income taxes - Other	A-16	106,072	109,343
72		Total deferred credits		114,916	217,070
73					
74		CONTRIBUTIONS IN AID OF CONSTRUCTION			
75	266.0	Contributions - Publicly Grant-Funded Plant - Prop 50			
76	266.1	Accumulated Amortization of Contributions - Prop 50			
77		Net Contributions - Public Grant-Funded Plant - Prop 50			
78	271	Contributions in Aid of Construction	A-17	4,125,623	3,964,570
79	272	Accumulated Amortization of Contributions		(2,275,901)	(2,189,987)
80		Net Contributions in Aid of Construction		1,849,722	1,774,583
81		Total liabilities and other credits		2,310,910	2,501,125

**SCHEDULE A-1
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water Plant in Service (Excluding SDWBA and Prop 50)	4,600,178	164,003	(6,458)		4,757,723
2	101.1	Water Plant In Service - SDWBA					
3	101.2	Water Plant In Service - Prop 50					
4	103	Water plant held for future use					
5	104	Water plant purchased or sold					
6	105	Construction Work in Progress - Water Plant	271,205	-		(271,205)	-
7	105.1	Construction Work in Progress - SDWBA					
8	105.2	Construction Work in Progress - Prop 50					
9	114	Water Plant Acquisition Adjustments					
10		Total utility plant	4,871,383	164,003			4,757,723

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

* CONSTRUCTION WORK IN PROGRESS RELATED TO NCSD WAS REVERSED DUE TO THE SIGNING OF THE WATER PURCHASE AGREEMENT IN LIEU OF PAYING NCSD FOR THE CAPITAL COSTS INCURRED TO DATE.

**SCHEDULE A-1a
Account No. 101 - Water Plant in Service (Excluding SDWBA & Prop 50)**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plt Additions During year (c)	Plt Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible plant	1,600				1,600
3	303	Land	88,455				88,455
4		Total non-depreciable plant	90,055	-			90,055
5							
6		DEPRECIABLE PLANT					
7	304	Structures	77,751				77,751
8	307	Wells	587,963				587,963
9	317	Other water source plant	-				-
10	311	Pumping equipment	706,451	26,881			733,332
11	320	Water treatment plant	34,920				34,920
12	330	Reservoirs, tanks and sandpipes	404,210				404,210
13	331	Water mains	2,009,029	76,316			2,085,345
14	333	Services and meter installations	214,766	8,650			223,416
15	334	Meters	79,726	2,950			82,676
16	335	Hydrants	317,896	26,391			344,287
17	339	Other equipment	66,760	22,815		(5,726)	83,849
18	340	Office furniture and equipment	10,651	-	(6,458)	5,726	9,919
19	341	Transportation equipment	-				-
20		Total depreciable plant	4,510,123	164,003	(6,458)	-	4,667,668
21		Total water plant in service	4,600,178	164,003	(6,458)	-	4,757,723

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

* Other credit: reclassification of office equipment erroneously posted to other equipment in prior year.

SCHEDULE A-1b
Account No. 101.1 - Water Plant in Service - SDWBA

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant					
3	303	Land					
4		Total non-depreciable plant					
5				N/A			
6		DEPRECIABLE PLANT					
7	304	Structures					
8	307	Wells					
9	317	Other Water Source Plant					
10	311	Pumping Equipment					
11	320	Water Treatment Plant					
12	330	Reservoirs, Tanks and Sandpipes					
13	331	Water Mains					
14	333	Services and Meter Installations					
15	334	Meters					
16	335	Hydrants					
17	339	Other Equipment					
18	340	Office Furniture and Equipment					
19	341	Transportation Equipment					
20		Total depreciable plant					
21		Total water plant in service					

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

SCHEDULE A-1c
Account No. 101.2 - Water Plant in Service - Prop 50

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant					
3	303	Land					
4		Total non-depreciable plant					
5				N/A			
6		DEPRECIABLE PLANT					
7	304	Structures					
8	307	Wells					
9	317	Other Water Source Plant					
10	311	Pumping Equipment					
11	320	Water Treatment Plant					
12	330	Reservoirs, Tanks and Sandpipes					
13	331	Water Mains					
14	333	Services and Meter Installations					
15	334	Meters					
16	335	Hydrants					
17	339	Other Equipment					
18	340	Office Furniture and Equipment					
19	341	Transportation Equipment					
20		Total depreciable plant					
21		Total water plant in service					

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

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

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

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

Line No.	Item (a)	Account 108	Account 108.1	Account 108.2	Account 122
		Water Plant Excluding SDWBA & Prop 50 (b)	SDWBA Loans (c)	Prop 50 (d)	Non-utility Property (e)
1	Balance in reserves at beginning of year	2,487,020			
2	Add: Credits to reserves during year				
3	(a) Charged to Account No. 403 (Footnote 1)	10,438			
4	(b) Charged to Account No 272	85,914			
5	(c) Charged to clearing accounts				
6	(d) Charged to Account No. 407				
7	(e) Charged to Account No. 266.1				
8	(f) Salvage recovered				
9	(g) All other credits (Footnote 2)				
10	Total Credits	96,352			
11	Deduct: Debits to reserves during year				
12	(a) Book cost of property retired	6,458			
13	(b) Cost of removal				
14	(c) All other debits (Footnote 3)				
15	Total debits	6,458			
16	Balance in reserve at end of year	2,576,914			
17					
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE			3 %	
19					
20	(2) EXPLANATION OF ALL OTHER CREDITS:				
21	N/A				
22					
23					
24					
25					
26	(3) EXPLANATION OF ALL OTHER DEBITS:				
27	N/A				
28					
29					
30					
31					
32	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION				
33	(a) Straight line	[]			
34	(b) Liberalized	[]			
35	(1) Sum of the years digits	[]			
36	(2) Double declining balance	[]			
37	(3) Other	[]			
38	(c) Both straight line and liberalized	[X]			

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

Line No.	Acct No.	Depreciable Plant (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserve During Year Excluding Costs of Removal (d)	Salvage and Cost of Removal Net (Dr.) or (Cr.) (e)	Balance End of Year (f)
1	304	Structures	DETAIL BY ACCOUNT IS NOT AVAILABLE - SEE ATTACHED				
2	307	Wells	DEPRECIATION SCHEDULE.				
3	317	Other water source plant					
4	311	Pumping equipment					
5	320	Water treatment plant	2,470,643	96,352	6,458		2,560,537
6	330	Reservoirs, tanks and sandpipes					-
7	331	Water mains					-
8	333	Services and meter installations					-
9	334	Meters					-
10	335	Hydrants					-
11	339	Other equipment					-
12	340	Office furniture and equipment	16,377				16,377
13	341	Transportation equipment					-
14		Total	2,487,020	96,352	6,458		2,576,914

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

Line No.	Item (a)	Amount (b)
1		
2	N/A	
3		
4		
5		
6		
7		
8		
9		
10		

SCHEDULE A-5

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

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

Line No.	Designation of Long-Term Debts (a)	Principal Amount of Securities to Which Discount and Expense, or Premium Minus Expense, Relates (b)	Total Discount and Expense or Net Premium (c)	Amortization Period		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance End of Year (i)
				From (d)	To (e)				
1									
2	N/A								
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									

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

Line No.	Class of Stock (a)	Date of Issue (b)	Number of Shares Authorized by Articles of Incorporation (c)	Par or Stated Value (d)	Number of Shares Outstanding (e)	Amount Outstanding End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	COMMON STOCK	5/14/1982		\$10	500	5000		-
2								
3								
4								
5								
6								
7								
8							Total	-

SCHEDULE A-7
Record of Stockholders at End of Year

Line No.	COMMON STOCK Name (a)	Number of Shares (b)	PREFERRED STOCK Name (c)	Number of Shares (d)
1	CHARLES M. BAKER	500		
2				
3				
4				
5				
6				
7				
8				
9				
10	Total number of shares	500	Total number of shares	0

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

Line No.	Type of Paid in Capital (a)	Balance End of Year (b)
1		
2		
3		
4		
5		
6		
7		
8	Total	-

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	(135,437)
2		
3	Net income	76,597
4	Prior period adjustments	50,413
5	Other credits (detail) ROUNDING	-
6	Total Credits	127,010
7		
8	DEBITS	
9	Net losses	-
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	-
13	Other debits (detail) S-corporation shareholder distribution	-
14	Total Debits	-
15	Balance end of year	(8,427)

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

N/A

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

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

Line No.	Class (a)	Name of Issue (b)	Date of Issue (c)	Date of Maturity (d)	Principal Amount Authorized (e)	Outstanding Per Balance Sheet (f)	Interest Rate (g)	Interest Accrued During Year (h)	Sinking Fund (i)	Interest Paid During Year (j)
1	N/A									
2										
3										
4										
5										
6										

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					
5					
6	Totals				

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

Line No.	Nature of Obligation (a)	Balance End of Year (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1	N/A				
2					
3					
4					
5					
6	Totals	-			

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

Line No.	Description (a)	Balance End of Year (b)
1	ACCRUED SALARIES	23,676
2		
3		
4		
5	Total	23,676

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year		101,466
2	Additions during year		-
3	Subtotal - Beginning balance plus additions during year		101,466
4	Charges during year:		
5	Refunds		
6	Percentage of revenue basis		
7	Proportionate cost basis		
8	Present worth basis		
9	Total refunds		
10	Transfers to Acct. 271, Contributions in aid of Construction		
11	Due to expiration of contracts		
12	Due to present worth discount		
13	Total transfers to Acct. 271	(99,466)	
14	Securities Exchanged for Contracts (Enter detail below)		
15	Subtotal - charges during year		(99,466)
16	Balance end of year		2,000

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

Line No.	Item (a)	Account 255 Investment Tax Credit (b)	Account 282 Income Tax - ACRS Depreciation (c)	Account 283 - Other (d)
1	FEDERAL INCOME TAXES			76,245
2	STATE INCOME TAXES			29,827
3				
4				
5	Total			106,072

SCHEDULE A-17

Account No. 271 - Contributions in Aid of Construction

Instructions for Preparation of Schedule of Contributions in Aid of Construction

1. The credit balance in the account other than that portion of the balance relating to non-depreciable property (column d), to property retired prior to January 1, 1955 (column e), shall be written off through charges to this account and credits to Account No. 108, Accumulated depreciation of water plant, over a period equal to the estimated service life of the property involved. Upon retirement of depreciable property for which a depreciation reserve has been created through charges to this account, the cost thereof shall be credited to the appropriate plant account and concurrently charged to Account No. 108. If the property is retired prior to the service life originally estimated, the balance in this account with respect to the retired property shall be transferred to the depreciation reserve account.
2. That portion of the balance applicable to non-depreciable property shall remain unchanged until the property is sold or otherwise retired. Upon retirement, the cost of such non-depreciable property acquired by donation or through use of donated funds shall be credited to the appropriate plant account and charged to this account to clear the credit balance carried herein.
3. That portion of the balance representing donations on property retired prior to January 1, 1955 (column e), and the amount of depreciation accrued to January 1, 1955, on property in service (column f), shall not be transferred from this account or otherwise disposed of without first receiving written authorization from the Commission.

Line No.	Description	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 ² (e)	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 ³ (f)
			Depreciable (c)	Non-Depreciable ¹ (d)		
1	Balance beginning of year	3,964,570	3,876,115	88,455		
2	Add: Credits to account during year	161,053	161,053			
3	Contributions received during year					
4	Other credits*					
5	Total credits	161,053	161,053	-	-	-
6	Deduct: Debits to Account during year	-				
7	Depreciation charges for year	-				
8	Non-depreciable donated property retired	-				
9	Other debits*	-				
10	Total debits	-	-	-	-	-
11	Balance end of year	4,125,623	4,037,168	88,455	-	-

* Indicate nature of these items and show the accounts affected by the contra entries

**SCHEDULE B
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
UTILITY OPERATING INCOME				
1	400	Operating Revenues	B-1	712,830
OPERATING REVENUE DEDUCTIONS				
2	401	Operating expenses	B-2	576,190
3	403	Depreciation expense	A-3	10,438
4	407	SDWBA loan amortization expense	pages 7 & 8	-
5	408	Taxes other than income taxes	B-3	18,581
6	409	State corporate income tax expense	B-3	9,514
7	410	Federal corporate income tax expense	B-3	21,512
8		Total operating revenue deductions		636,235
9		Total utility operating income		76,595
OTHER INCOME AND DEDUCTIONS				
10	421	Non-utility income	B-5	2
11	426	Miscellaneous non-utility expense	B-5	
12	427	Interest expense	B-6	
13		Total other income and deductions		2
14		Net income		76,597

SCHEDULE B-1
Account No. 400 - Operating Revenues

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
		WATER SERVICE REVENUES			
1	460	Unmetered water revenue			
2		460.1 Single - family residential			
3		460.2 Commercial and multi-residential			
4		460.3 Large water users			
5		460.5 Safe Drinking Water Bond Surcharge			
6		460.9 Other unmetered revenue			
7		Sub-total			
8	462	Fire protection revenue			
9		462.1 Public fire protection			
10		462.2 Private fire protection			
11		Sub-total			
12	465	Irrigation revenue			
13	470	Metered water revenue			
14		470.1 Single-family residential	655,694	905,964	(250,270)
15		470.2 Commercial and multi-residential	41,987	36,758	5,229
16		470.3 Large water users			-
17		470.5 Safe Drinking Water Bond Surcharge			-
18		470.9 Other metered revenue	7,607	9,665	(2,058)
19		Sub-total	705,288	952,387	(247,099)
20		Total water service revenues	705,288	952,387	(247,099)
					-
21	480	Other water revenue	7,542	4,715	2,827
22		Total operating revenues	712,830	957,102	(244,272)

SCHEDULE B-2
Account No. 401 - Operating Expenses

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
		PLANT OPERATION AND MAINTENANCE EXPENSES			
		VOLUME RELATED EXPENSES			
1	610	Purchased water	-	-	-
2	615	Power	158,028	187,880	(29,852)
3	616	Other volume related expenses	10,441	18,115	(7,674)
4		Total volume related expenses	168,469	205,995	(37,526)
					-
		NON-VOLUME RELATED EXPENSES			
5	630	Employee labor	114,865	136,494	(21,629)
6	640	Materials	-	-	-
7	650	Contract work	18,767	55,170	(36,403)
8	660	Transportation expenses	7,522	7,666	(144)
9	664	Other plant maintenance expenses	29,846	165,592	(135,746)
10		Total non-volume related expenses	171,000	364,922	(193,922)
11		Total plant operation and maintenance exp.	339,469	570,917	(231,448)
					-
		ADMINISTRATIVE AND GENERAL EXPENSES			
12	670	Office salaries	-	-	-
13	671	Management salaries	31,500	46,000	(14,500)
14	674	Employee pensions and benefits	-	12,614	(12,614)
15	676	Uncollectible accounts expense	-	-	-
16	678	Office services and rentals	15,728	20,242	(4,514)
17	681	Office supplies and expenses	12,798	21,007	(8,209)
18	682	Professional services	144,829	95,607	49,222
19	684	Insurance	28,631	18,125	10,506
20	688	Regulatory commission expense	2,512	5,748	(3,236)
21	689	General expenses	723	37	686
22		Total administrative and general expenses	236,721	219,380	17,341
23	800	Expenses capitalized	-	-	-
24		Net administrative and general expense	236,721	219,380	17,341
25		Total operating expenses	576,190	790,297	(214,107)

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

Line No.	Type of Tax (a)	Total Taxes Charged During Year (b)	Distribution of Taxes Charged	
			Water (c)	Nonutility (d)
1	Taxes on real and personal property	3,228	3,210	
2	State corporate franchise tax	9,514	11,277	
3	State unemployment insurance tax	1,426	1,326	
4	Other state and local taxes	815	1,584	
5	Federal unemployment insurance tax	768	1,071	
6	Federal insurance contributions act	12,344	13,961	
7	Other federal taxes	-	-	
8	Federal income taxes	21,512	28,603	
9	Total	49,607	61,032	

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

- 1 Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.
- 2 If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax amount the group members.
- 3 Show taxable year if other than calendar year from 1/1/15 to 10/14/15.

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 4	76,597
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4	DISALLOWED TRAVEL & ENTERTAINMENT	362
5	ACCRUED MANAGEMENT SALARY	-
6	S-CORP TAXES PAID AT SHAREHOLDER LEVEL	31,026
7	FEDERAL VS.BOOK DEPRECIATION	7,692
8	GAIN ON SALE OF ASSETS	-
9		-
10	PRIOR YEAR ADJUSTMENT	50,413
11	STATE CORPORATE TAXES	(800)
12	INTEREST INCOME SEPARATELY STATED ON PASS-THRU ENTITY	(2)
13	PRIOR YEAR ACCRUED MANAGEMENT SALARY	(15,000)
14	Federal tax net income (loss)	150,288
15	Computation of tax:	
16	N/A - SUBCHAPTER S CORPORATE EARNINGS TAXED AT SHAREHOLDER LEVEL	
17		

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

Line No.	Description (a)	Revenue Acct. 421 (b)	Expense Acct. 426 (c)
1	N/A		
2			
3			
4			
5	Total		

SCHEDULE B-6
Account No. 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	N/A	
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	

SCHEDULE C-1
Compensation of Individual Proprietor, Partners and Employees Included in Expenses

Line No.	Acct. No.	Account (a)	Number at End of Year (b)	Salaries Charged to Expense (c)	Salaries Charged to Plant Accounts (d)	Total Salaries and Wages Paid (e)
1	630	Employee Labor	4	114,865		114,865
2	670	Office salaries				
3	671	Management salaries	2	31,500		31,500
4						
5						
6		Total	6	146,365	-	146,365

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

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

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

Line No.	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership, or person covering supervision and/or management of any department of the respondent's affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.	
1.	Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year? Answer: Yes: <u> X </u> No: <u> </u> (If the answer is in the affirmative, make appropriate replies to the following questions)*	
2.	Name of each organization or person that was a party to such a contract or agreement. <u>SEE ATTACHED</u>	
3.	Date of original contract or agreement: <u>SEE ATTACHED</u>	
4.	Date of each supplement or agreement: <u>SEE ATTACHED</u>	
5.	Amount of compensation paid during the year for supervision or management: \$ <u>31,500</u>	
6.	To whom paid: <u>CHARLES M. BAKER & KATHLEEN BAKER</u>	
7.	Nature of payment (salary, traveling expenses, etc.): <u>SALARY</u>	
8.	Amounts paid for each class of service: _____	
9.	Basis for determination of such amounts: <u>MONTHLY SALARY</u>	
10.	Distribution of payments:	Amount
	(a) Charged to operating expenses	\$ <u>31,500</u>
	(b) Charged to capital amounts	\$ _____
	(c) Charged to other account	\$ _____
	Total	\$ <u>31,500</u>
11.	Distribution of charges to operating expenses by primary accounts:	Amount
	Number and Title of Account:	
	<u>671 - MANAGEMENT SALARY</u>	\$ <u>31,500</u>
	_____	\$ _____
	_____	\$ _____
	Total	\$ <u>31,500</u>
12.	What relationship, if any, exists between respondent and supervisory and/or managing concerns? <u>MANAGEMENT SALARIES PAID TO SOLE-SHAREHOLDER AND OFFICERS OF RURAL WATER COMPANY</u>	
	* File with this report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished, in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.	

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

STREAMS					FLOW IN (Unit) ²			Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted Into *	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	N/A								
2									
3									
4									
5									
WELLS						Pumping Capacity (Unit) ²	Annual Quantities Pumped(Unit) ²	Remarks	
Line No.	At Plant (Name or Number)	Location	No.	Dimensions	Depth to Water ¹				
6	EL CAMPO ROAD		2		261	57 GPM	27607	HCF	
7	FOWLER LANE		3		105	223 GPM	45469	HCF	
8	EL CAMPO ROAD		4		225	99 GPM	27692	HCF	
9	EL CAMPO ROAD		5			0 GPM	INACTIVE		
10	SEE ATTACHED SCH								
TUNNELS AND SPRINGS				FLOW IN (Unit) ²			Annual Quantities Pumped(Unit) ²	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum				
11	N/A								
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from	N/A							
17	Annual Quantities purchased					(Unit chosen) ¹			
18									
19									
<p>* 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.</p>									

**SCHEDULE D-2
Description of Storage Facilities**

Line No	Type	No.	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	5	1,222,000 G.	
12	Concrete			
13	Total	5	1,222,000 G	

SCHEDULE D-3
Description of Transmission and Distribution Facilities

A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES									
Capacities in Cubic Feet Per Second or Miner's Inches (state which) _____									
Line No.	Description	0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Total								

A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES (Continued)									
Capacities in Cubic Feet Per Second or Miner's Inches (state which) _____									
Line No.	Description	101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								
7	Flume								
8	Lined conduit								
9									
10	Total								

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING										
Line No.	Description	1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron									
12	Cast iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos								7324	11700
19	Welded steel									
20	Wood									
21	Other (specify) PVC			350			5540		18395	103129
22	Total			350			5540		25719	114829

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - (Continued)									
Line No.	Description	10	12	14	16	18	20	Other Sizes (Specify)	Total All Sizes
23	Cast Iron								
24	Cast iron (cement lined)								
25	Concrete								
26	Copper								
27	Riveted steel								
28	Standard screw								
29	Screw or welded casing								0
30	Cement - asbestos								19024
31	Welded steel								
32	Wood								
33	Other (specify) PVC	8950							136364
34	Total	980							155388

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

Size	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
	5/8 x 3/4 - in	137	135	
3/4 - in	765	764		
1 - in	47	46		
1.5 - in	4	1		
2 - in	11	19		
- in				
- in				
- in				
Other				
PUBLIC FIRE HYDRANTS			168	168
Total	964	965	168	168

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

Size	Meters	Services
5/8 x 3/4 - in	135	
3/4 - in	764	900
1 - in	46	43
1.5 - in	1	2
2 - in	19	17
- in		
- in		
- in		
Other		
Total	965	962

**SCHEDULE D-6
Meter Testing Data**

A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	_____
2. Used, before repair	_____
3. Used, after repair	_____
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	831
2. More than 10, but less than 15 years	103
3. More than 15 years	25

**SCHEDULE D-7
Water delivered to Metered Customers by Months and Years in 100 CUBIC FT (Unit Chosen)¹**

	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Single-family residential	12,362	15,767	15,836	20,796	24,731	22,664	23,916	136,072
Commercial and Multi-residential	548	742	719	995	1,317	1,044	1,015	6,380
Large water users								-
Public authorities	-	-	-	-	-	-	-	-
Irrigation								-
Other (specify) HOMEOWNER ASSOC	56	137	116	145	195	247	245	1,141
Total	12,966	16,646	16,671	21,936	26,243	23,955	25,176	143,593

	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Single-family residential	25,609	23,843	27,786	-	-	77,238	213,310	295,444
Commercial and Multi-residential	1,168	1,040	1,323	-	-	3,531	9,911	13,871
Large water users	-	-	-	-	-	-	-	-
Public authorities	-	-	-	-	-	-	-	-
Irrigation	-	-	-	-	-	-	-	-
Other (specify) HOMEOWNER ASSOC	182	203	191	-	-	576	1,717	3,661
Total	26,959	25,086	29,300	-	-	81,345	224,938	312,976

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

Total acres irrigated: _____

Total population served: _____ 1910

SCHEDULE D-8
Status With State Board of Public Health

1. Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year? YES	
2. Are you having routine laboratory tests made of water served to your consumers? YES	
3. Do you have a permit from the State Board of Public Health for operation of your water system? YES	
4. Date of permit: AUGUST 2010	
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.

PERSONS WITH MATERIAL FINANCIAL INTEREST - REFER TO LIST OF PRINCIPAL OFFICERS ON PAGE 4, LINE 7

- CHARLES M. BAKER IN HIS CAPACITY AS 100% SHAREHOLDER AND CORPORATE PRESIDENT RETAINED THE SERVICES OF LICENSED OPERATORS (SEE PAGE 4, LINE 11), RETAINED OR APPROVED THE RETENTION OF VARIOUS INDIVIDUALS OR COMPANIES TO PROVIDE VARIOUS SERVICE, MAINTENANCE, CONSULTING, BOOKKEEPING, ENGINEERING, LEGAL AND ACCOUNTING SERVICES.

- MR. BAKER IS ALSO THE 100% SHAREHOLDER AND CORPORATE PRESIDENT OF CYPRESS RIDGE SEWER CO., A REGULATED PUBLIC SEWER UTILITY ALSO LOCATED IN SAN LUIS OBISPO COUNTY.

RURAL WATER COMPANY'S ASSETS WERE SOLD TO GOLDEN STATE WATER AS OF OCTOBER 14, 2015.

**FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent: N/A

Name: _____
 Address: _____
 Phone Number: _____
 Account Number: _____
 Date Hired: _____

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

\$ _____

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
3/4 inch		
1 inch		
1 1/2 inch		
2 inch		
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers		
Total		

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Deposits during the year	_____
Interest earned for calendar year	_____
Withdrawals from this account	_____
Balance at end of year	_____

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

**FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (Continued)**

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

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits* or (Credits) (e)	Balance End of Year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
5		DEPRECIABLE PLANT					
6	304	Structures					
7	307	Wells					
8	317	Other water source plant					
9	311	Pumping equipment					
10	320	Water treatment plant					
11	330	Reservoirs, tanks and sandpipes					
12	331	Water mains					
13	333	Services and meter installations					
14	334	Meters					
15	335	Hydrants					
16	339	Other equipment					
17	340	Office furniture and equipment					
18	341	Transportation equipment					
19		Total depreciable plant					
20		Total water plant in service					

FACILITIES FEES DATA

Class B: Please provide the following information relating to Facilities Fees for districts or subsidiaries serving 2,000 or fewer customers for the calendar year (per D.91-04-068).

Class C: Please provide the following information relating to Facilities Fees collected for the calendar year, pursuant to Resolution No. W-4110.

1. Trust Account Information:

Bank Name: RABOBANK
 Address: PO BOX 1845 EL CENTRO CA 92244-1845
 Account Number: 9348128917
 Date Opened: DECEMBER, 2010

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

A. Commercial

NAME	AMOUNT
	\$
	\$
	\$
	\$

B. Residential

NAME	AMOUNT

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 37,766
Deposits during the year	-
Withdrawals from this account	(37,766)
Balance at end of year	\$ -

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

WITHDRAWALS FOR PLANT IMPROVEMENTS AND TO
CORRECT BEGINNING BALANCE OF FEES COLLECTED

DECLARATION

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

I, the undersigned _____ **CHARLES M. BAKER**
Officer, Partner, or Owner (Please Print)

of _____ **RURAL WATER COMPANY**
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2015, through December 31, 2015.

_____ **PRESIDENT**
Title (Please Print)

_____ **/s/ Charles M. Baker**
Signature

_____ **(805) 481-8432**
Telephone Number

_____ **7/22/2016**
Date

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RURAL WATER COMPANY
ATTACHMENT TO 2015 ANNUAL PUC REPORT

SCHEDULE C-3 - ENGINEERING AND MANAGEMENT FEES AND EXPENSES DURING YEAR
CONTRACTS IN EFFECT DURING THE YEAR

Payee	Nature of payments	Amount	Account Charged
Coastal States Insurance Services	Insurance	9,133	684
Abalone Coast Analytical Inc.	Testing/Analysis	12,609	650
Frank B. & Associates	CPUC Consulting	49,295	682
Alvina Business Services	Bookkeeping/Customer service	53,308	682

SCHEDULE D-1 WELLS (continued)

Location	No.	Diam. Inch	Depth to water feet	Pumping Capacity (g.p.m.)	Annual quantities pumped	
El Campo Road	6	8	240	29	17,559	HCF
El Campo Road	7	8	223	76	48,319	HCF
Mesa View Drive	8	12	89	244	-	HCF
Mesa View Drive	9	8	111	157	-	HCF
Cypress Ridge	4	10	234	67	11,036	HCF
Cypress Ridge	5	8	230	49	12,711	HCF
Cypress Ridge	6	8	265	63	19,843	HCF
Cypress Ridge	7	8	276	59	18,671	HCF
Cypress Ridge	8	8	196	0	inactive	

CLIENT 1002508

RURAL WATER COMPANY

95-3752939

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
FORM 1120S																
FURNITURE AND FIXTURES																
19	FAX MACHINE	12/23/92	8/10/15		1						1		S/L	5		0
39	PRINTER	7/08/99	8/10/15		1						1		S/L	5		0
40	COMPUTER EQUIPMENT	5/17/99	8/10/15		1						1		S/L	5		0
41	FILE CABINET,PRINTER CART	9/30/99	8/10/15		1						1		S/L	5		0
42	COMPUTER	10/28/99	8/10/15		1						1		S/L	5		0
52	COMPUTER	11/25/02	8/10/15		1						1		S/L	5		0
53	BILLING SOFTWARE	1/21/02	10/14/15	8,793							8,793	8,793	S/L	5		0
54	SOFTWARE UPGRADE	8/21/02	10/14/15	500							500	500	S/L	5		0
55	SOFTWARE UPGRADE	11/21/02	10/14/15	626							626	626	S/L	5		0
TOTAL FURNITURE AND FIXTURE				9,925		0	0	0	0	0	9,925	9,919				0
MACHINERY AND EQUIPMENT																
7	WATER PLANT-NON CIAC	7/01/89	10/14/15	23,163							23,163	18,252	S/L	33		526
8	WATER PLANT-NON CIAC	10/01/89	10/14/15	16,501							16,501	12,625	S/L	33		375
11	NEW METER ENGINEERIN	1/10/90	10/14/15	1,200							1,200	900	S/L	33		27
12	SERVICES & METERS	7/21/90	10/14/15	1,000							1,000	733	S/L	33		23
16	HYDRANTS	7/13/92	10/14/15	3,485							3,485	2,385	S/L	33		79
17	SERVICES & METERS	4/15/92	10/14/15	699							699	478	S/L	33		16
18	TANKS	8/27/92	10/14/15	1,070							1,070	715	S/L	33		24
24	WATER MAIN	3/31/93	10/14/15	1,470							1,470	978	S/L	33		33
25	PUMPING EQUIPMENT	7/30/93	10/14/15	1,475							1,475	964	S/L	33		34
26	PUMPING EQUIPMENT	3/05/93	10/14/15	2,538							2,538	1,681	S/L	33		58
27	(3) HYDRANTS	7/30/93	10/14/15	5,000							5,000	3,255	S/L	33		114

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RURAL WATER COMPANY

95-3752939

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28	WELL #5	1/01/95	10/14/15	12,276							12,276	7,440	S/L	33		279
29	HYDRANTS	3/29/95	10/14/15	4,882							4,882	2,923	S/L	33		111
30	WATER MAINS	1/01/95	10/14/15	600							600	360	S/L	33		14
38	4 - 1" METERS	6/30/99	10/14/15	396							396	186	S/L	33		9
43	24 - 3/4" METERS	2/21/00	10/14/15	1,715							1,715	771	S/L	33		39
44	12 - 3/4" METERS	5/30/00	10/14/15	566							566	248	S/L	33		13
45	8" WATER MAIN	3/29/01	10/14/15	8,391							8,391	3,493	S/L	33		191
46	PUMPING EQUIPMENT	6/25/01	10/14/15	10,561							10,561	4,320	S/L	33		240
47	METERS	1/12/01	10/14/15	10,030							10,030	4,256	S/L	33		228
48	METERS	12/28/01	10/14/15	4,881							4,881	1,924	S/L	33		111
49	4" WATER MAINS	4/25/01	10/14/15	10,184							10,184	4,223	S/L	33		231
50	8' WATER MAINS	6/25/01	10/14/15	34,034							34,034	13,919	S/L	33		774
51	METERS	12/31/02	10/14/15	280							280	96	S/L	33		6
56	METERS	10/31/03	10/14/15	2,670							2,670	905	S/L	33		61
57	METERS	6/07/04	10/14/15	124							124	42	S/L	33		3
58	METERS	7/01/04	10/14/15	1,258							1,258	399	S/L	33		29
59	METERS	10/11/04	10/14/15	1,551							1,551	482	S/L	33		35
60	METERES	11/29/04	10/14/15	120							120	40	S/L	33		3
61	SECURITY GATE PUMP STN 1	5/12/04	10/14/15	3,370							3,370	2,400	S/L	15		169
69	METERS	9/19/05	10/14/15	772							772	213	S/L	33		18
70	METERS	10/18/05	10/14/15	1,321							1,321	367	S/L	33		30
71	METERS	2/09/05	10/14/15	939							939	278	S/L	33		21
72	METERS	4/15/05	10/14/15	497							497	146	S/L	33		11
73	METERS	5/09/05	10/14/15	747							747	222	S/L	33		17
74	METERS	5/24/05	10/14/15	1,491							1,491	431	S/L	33		34
75	METERS	6/15/05	10/14/15	237							237	67	S/L	33		5
76	METERS	6/20/05	10/14/15	732							732	209	S/L	33		17

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RURAL WATER COMPANY

95-3752939

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77	METERS	9/12/05	10/14/15	498							498	140	S/L	33		11
78	WELL #9	10/01/05	10/14/15	9,844							9,844	2,870	S/L	33		224
80	METERS	3/17/06	10/14/15	1,220							1,220	324	S/L	33		28
81	METERS	10/18/06	10/14/15	1,061							1,061	261	S/L	33		24
82	PUMP CONTROL SYSTEM	12/20/06	10/14/15	67,508							67,508	16,368	S/L	33		1,534
84	RETIRED METERS 2006	12/31/06	10/14/15	1							1	-16,922	S/L	33		0
86	NON-WATER PLANT PROP. REMA	VARIOUS	10/14/15	177,028							177,028	176,773	S/L	33		255
90	METERS	2/19/07	10/14/15	4,937							4,937	1,175	S/L	33		112
91	METERS	3/20/07	10/14/15	125							125	31	S/L	33		3
92	METERS	3/31/07	10/14/15	127							127	31	S/L	33		3
94	METERS	7/21/09	10/14/15	2,601							2,601	428	S/L	33		59
95	METERS	7/28/09	10/14/15	152							152	27	S/L	33		3
96	METERS	8/26/09	10/14/15	1,306							1,306	213	S/L	33		30
97	PUMP MOTOR	5/22/09	10/14/15	4,786							4,786	810	S/L	33		109
98	WELL EQUIPMENT	12/01/09	10/14/15	2,740							2,740	422	S/L	33		62
99	PUMP MOTOR	11/16/09	10/14/15	2,293							2,293	351	S/L	33		52
100	PUMPING EQUIPMENT IMPR	9/29/09	10/14/15	17,850							17,850	2,840	S/L	33		406
101	METERS	4/14/10	10/14/15	1,498							1,498	214	S/L	33		34
102	METERS	8/06/10	10/14/15	1,881							1,881	252	S/L	33		43
103	METERS	11/16/10	10/14/15	1,095							1,095	135	S/L	33		25
104	PUMP STATION 3 REBUILD	3/26/10	10/14/15	6,825							6,825	983	S/L	33		155
105	LOPEZ HS PUMP REPLACE	6/20/10	10/14/15	17,898							17,898	2,439	S/L	33		407
106	RETIRED PUMPING EQUIP	6/30/10	10/14/15	1							1	-4,622	S/L	33		0
107	METER READING EQUIP	11/16/10	10/14/15	2,595							2,595	323	S/L	33		59
108	PUMPING EQUIPMENT	7/13/11	10/14/15	14,670							14,670	1,557	S/L	33		333
109	PUMPING EQUIPMENT	10/05/11	10/14/15	4,532							4,532	445	S/L	33		103
110	PUMPING EQUIPMENT	12/31/11	10/14/15	13,566							13,566	1,233	S/L	33		308

CLIENT 1002508

RURAL WATER COMPANY

95-3752939

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111	METERS	4/01/11	10/14/15	2,749							2,749	311	S/L	33		62
112	METERS	7/01/11	10/14/15	86							86	10	S/L	33		2
113	METERS	9/26/11	10/14/15	2,704							2,704	266	S/L	33		61
114	RETIRED PUMPING EQUIPMENT	7/31/11	10/14/15	1							1	-6,955	S/L	33		0
115	4" TURBO METER & DIGITAL	11/13/12	10/14/15	2,948							2,948	193	S/L	33		67
116	METER	2/03/12	10/14/15	135							135	12	S/L	33		3
117	1" METER	5/09/12	10/14/15	192							192	16	S/L	33		4
118	10 HP GOULDS PUMP	3/21/12	10/14/15	2,606							2,606	217	S/L	33		59
119	3HP GOULDS PUMPS	4/30/12	10/14/15	1,634							1,634	133	S/L	33		37
120	10HP GOULDS PUMP	6/14/12	10/14/15	2,606							2,606	204	S/L	33		59
121	10HP GOULDS PUMP	6/21/12	10/14/15	2,606							2,606	197	S/L	33		59
122	20HP GOULDS PUMP & MOTOR	12/27/12	10/14/15	5,537							5,537	336	S/L	33		126
123	HONEYWELL PRESSURE CHART	4/15/12	10/14/15	523							523	44	S/L	33		12
124	STENNER CHLORINATOR	10/09/12	10/14/15	1,803							1,803	124	S/L	33		41
125	VALVE MATERIALS	9/28/12	10/14/15	8,500							8,500	580	S/L	33		193
126	METER BOXES & COVERS	9/23/12	10/14/15	1,596							1,596	108	S/L	33		36
127	GS3 10HP AC DRIVE	6/30/12	10/14/15	1,196							1,196	90	S/L	33		27
128	40 HP WELL MOTOR	12/13/13	10/14/15	9,756							9,756	321	S/L	33		222
129	PUMPING EQUIPMENT	4/16/13	10/14/15	3,820							3,820	193	S/L	33		87
130	PUMPING EQUIPMENT	4/25/13	10/14/15	6,787							6,787	343	S/L	33		154
131	PUMPING EQUIPMENT	6/05/13	10/14/15	6,652							6,652	320	S/L	33		151
132	8.5GPM MAG PUMPS	6/24/13	10/14/15	761							761	35	S/L	33		17
133	WATER MAIN	11/22/13	10/14/15	1,239							1,239	41	S/L	33		28
134	30 3/4" METERS	7/22/13	10/14/15	3,504							3,504	150	S/L	33		80
135	EQUIPMENT	3/31/13	10/14/15	10,367							10,367	550	S/L	33		236
136	EQUIPMENT	4/12/13	10/14/15	805							805	42	S/L	33		18
137	EQUIPMENT	5/12/13	10/14/15	1,293							1,293	65	S/L	33		29

CLIENT 1002508

RURAL WATER COMPANY

95-3752939

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.	
138	EQUIPMENT	6/12/13	10/14/15	1,438							1,438	69	S/L	33		33	
139	EQUIPMENT	6/13/13	10/14/15	3,088							3,088	149	S/L	33		70	
140	EQUIPMENT	7/12/13	10/14/15	1,438							1,438	66	S/L	33		33	
153	11 ZINNER NITRO METERS	2/05/15	10/14/15	1,247							1,247		S/L	33		25	
154	3/4" METERS, OPENER, VALV	5/31/15	10/14/15	1,703							1,703		S/L	33		17	
TOTAL MACHINERY AND EQUIPME				622,184		0	0	0	0	0	622,184	280,657					10,438
MISCELLANEOUS																	
1	WATER PLANT	VARIOUS	10/14/15	391,998							391,998	365,872	S/L	33		3,960	
2	WATER PLANT-TR1256	7/01/88	10/14/15	512,237							512,237	411,256	S/L	33		11,642	
3	WATER PLANT-CO88-234	7/01/88	10/14/15	19,017							19,017	15,261	S/L	33		432	
4	WATER PLANT-GUSTAFSON	7/01/89	10/14/15	30,781							30,781	23,791	S/L	33		700	
5	WATER PLANT-CRAIG	7/01/89	10/14/15	990							990	765	S/L	33		23	
6	WATER PLANT-WEST COVINA	7/01/89	10/14/15	37,250							37,250	28,789	S/L	33		847	
9	WATER PLANT-LUCIA MAR	10/01/89	10/14/15	30,360							30,360	23,230	S/L	33		690	
10	WATER PLANT-TR1256/49	7/01/89	10/14/15	89,134							89,134	68,876	S/L	33		2,026	
13	WATER PLANT-COOL ET	4/10/90	10/14/15	28,325							28,325	21,236	S/L	33		644	
14	WATER PLANT-WELL #6	6/21/90	10/14/15	24,247							24,247	18,007	S/L	33		551	
15	WATER PLANT-FLATLEY	9/30/91	10/14/15	124,876							124,876	87,978	S/L	33		2,838	
20	WATER PLANT-ROYAL OAKS	7/15/92	10/14/15	5,988							5,988	4,073	S/L	33		136	
21	WATER PLANT-INDIAN HILLS	7/15/92	10/14/15	7,485							7,485	5,107	S/L	33		170	
22	WATER PLANT-HUBER RANCH	12/31/92	10/14/15	13,602							13,602	9,064	S/L	33		309	
23	WATER PLANT - CONE	6/04/93	10/14/15	49,492							49,492	32,375	S/L	33		1,125	
31	WATER PLANT - HUBER	5/10/95	10/14/15	28,585							28,585	16,959	S/L	33		650	
32	WATER PLANT - CASA TIERRA	1/01/95	10/14/15	50,290							50,290	30,480	S/L	33		1,143	
33	WATER PLANT - PACE	6/30/97	10/14/15	25,712							25,712	13,698	S/L	33		584	

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
34	WATER PLANT - NESTAR	6/30/97	10/14/15	20,038							20,038	10,673	S/L	33		455
35	HALCYON WATER MAIN	6/30/97	10/14/15	15,271							15,271	8,141	S/L	33		347
36	WATER PLANT - RUSS	5/27/98	10/14/15	50,701							50,701	25,472	S/L	33		1,152
37	WATER PLANT - WELL #8	1/31/98	10/14/15	38,243							38,243	19,606	S/L	33		869
62	WATER PLANT	1/15/99	10/14/15	158,002							158,002	76,608	S/L	33		3,591
63	WATER PLANT - CYPRESS	10/31/00	10/14/15	1,700,000							1,700,000	729,796	S/L	33		38,636
64	WATER PLANT	1/25/01	10/14/15	27,655							27,655	11,662	S/L	33		629
65	WATER PLANT	1/25/01	10/14/15	28,538							28,538	12,038	S/L	33		649
66	WATER PLANT - PACE	5/06/02	10/14/15	26,880							26,880	10,323	S/L	33		611
67	WATER PLANT - PACE	6/20/02	10/14/15	30,396							30,396	11,513	S/L	33		691
68	WATER PLANT - DUN	9/16/02	10/14/15	11,535							11,535	4,287	S/L	33		262
79	WATER PLANT - WELL #9	10/01/05	10/14/15	55,104							55,104	15,334	S/L	33		1,252
83	WATER PLANT - HUNSTAD	6/30/06	10/14/15	81,000							81,000	20,867	S/L	33		1,841
85	RETIRED METERS 2006	12/31/06	10/14/15	1							1	-2,112	S/L	33		0
87	WATER PLANT-MOORE REMAININ	12/31/91	10/14/15	54,600							54,600	38,054	S/L	33		1,241
88	WATER PLANT - CRAIG REMAIN	7/15/96	10/14/15	17,000							17,000	9,531	S/L	33		386
89	LAND	VARIOUS	10/14/15	88,455							88,455					0
93	WATER PLANT-SHEPHARD	12/15/07	10/14/15	53,000							53,000	11,376	S/L	33		1,205
141	PIPING-EL CAMPO ROAD	12/31/14	10/14/15	37,784							37,784		S/L	33		859
142	150# FLANGE	1/07/15	10/14/15	4,979							4,979		S/L	33		113
143	GRUNDFOS 40 HP PUMP #3	3/26/15	10/14/15	10,044							10,044		S/L	33		152
144	PUMPING EQUIP EL CAMPO	4/28/15	10/14/15	11,858							11,858		S/L	33		150
145	BLACK BOX COMM DEVICE	2/27/15	10/14/15	1,673							1,673		S/L	33		30
146	WATER PLANT - TRCT 2718	1/01/15	10/14/15	62,246							62,246		S/L	33		1,415
147	WATER PLANT - MESA VIEW D	1/01/15	10/14/15	27,188							27,188		S/L	33		618
151	FIRE HYDRANT REPLACE CAMI	3/16/15	10/14/15	4,991							4,991		S/L	33		76
152	NITRATE ANALYZER WELL 9	6/01/15	10/14/15	21,142							21,142		S/L	33		214

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155	GATE VALVE & 2 EA 1" LINE	10/05/15	10/14/15	16,932							16,932		S/L	33		0
	TOTAL MISCELLANEOUS			4,125,625		0	0	0	0	0	4,125,625	2,189,986				85,914
	TOTAL DEPRECIATION			<u>4,757,734</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,757,734</u>	<u>2,480,562</u>				<u>96,352</u>
	GRAND TOTAL DEPRECIATION			<u>4,757,734</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,757,734</u>	<u>2,480,562</u>				<u>96,352</u>
	DEPRECIATION ASSETS SOLD			4,757,734		0	0	0	0	0	4,757,734	2,480,562				96,352
	DEPR REMAINING ASSETS			<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>				<u>0</u>