

Received _____
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CLASS B and C
WATER UTILITIES

U# 38W

2016
ANNUAL REPORT
OF

NORTH GUALALA WATER COMPANY

CORPORATION

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

P.O. BOX 1000, GUALALA, CA
(OFFICIAL MAILING ADDRESS)

95445-1000
ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2016

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2017

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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, 2017**, with:

CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3106
SAN FRANCISCO, CALIFORNIA 94102-3298
bmd@cpuc.ca.gov

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The 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, 2016, through December 31, 2016. Fiscal year reports will not be accepted.

GENERAL INFORMATION

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

2. Official mailing address:
P O Box 1000, Gualala, CA 95445-1000

3. Name and title of person to whom correspondence should be addressed:
David D. Bower, President Telephone: 707-884-3579

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 6.5 miles

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) North Gualala Water Company, Inc.
Organized under laws of (state) California Date: 5/17/1966

Principal Officers:
Name: David D. Bower Title: President
Name: John H. Bower Title: Vice-President
Name: Michael Bower Title: Secretary/Treasurer
Name: _____ Title: _____

8. Names of associated companies: N/A

9. Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:
Name: N/A 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:
John H. Bower, T3-Lic# 2690 D3-Lic# 16510
David D Bower, T2-Lic# 35497 D3-Lic #39971
Matt Johnson, T4-Lic #25880, D2-Lic# 27316
Cyril Barmore, T2-Lic# 37501 D2-Lic# 45637

12. This annual report was prepared by:
Name of firm or consultant: _____
Address of firm or consultant: _____
Phone Number of firm or consultant: ()

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.

BALANCE SHEET AND CAPITALIZATION DATA

Calendar Year 2016

NAME OF UTILITY NORTH GUALALA WATER COMPANY Telephone: 707-884-3579

PERSON RESPONSIBLE FOR THIS REPORT Suzette Eissler

	<u>1/1/2016</u>	<u>12/31/2016</u>	<u>Average</u>
BALANCE SHEET DATA			
1 Intangible Plant	\$ 80,927	\$ 616,954	\$ 348,941
2 Land and Land Rights	232,357	232,357	232,357
3 Depreciable Plant	7,940,360	8,000,992	7,970,676
4 Gross Plant in Service	<u>\$ 8,253,645</u>	<u>\$ 8,850,303</u>	<u>\$ 8,551,974</u>
5 Less: Accumulated Depreciation	1,856,680	1,972,123	1,914,402
SDWBA Amortization	2,031,649	2,152,973	2,092,311
6 Net Water Plant in Service	<u>\$ 4,365,317</u>	<u>\$ 4,725,206</u>	<u>\$ 4,545,261</u>
7 Water Plant Held for Future Use	0	0	0
8 Construction Work in Progress	18,073	24,437	21,255
9 Materials and Supplies	14,503	13,593	14,048
10 Less: Advances for Construction	0	0	0
11 Less: Contribution in Aid of Construction	(974,832)	(924,753)	(949,793)
12 Less: Accumulated Deferred Income and Investment Tax Credits	0	0	0
13 Net Plant Investment	<u>\$ 3,423,060</u>	<u>\$ 3,838,482</u>	<u>\$ 3,630,771</u>
CAPITALIZATION			
14 Common Stock	\$ 500	\$ 500	500
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Paid-in Capital	-	-	-
17 Retained Earnings	1,693,648	1,794,383	1,744,016
18 Common Stock and Equity (Lines 14 through 17)	<u>\$ 1,694,148</u>	<u>\$ 1,794,883</u>	<u>\$ 1,744,516</u>
19 Preferred Stock	-	-	-
20 Long-Term Debt	2,914,688	3,015,972	2,965,330
21 Notes Payable	-	-	-
22 Total Capitalization (Lines 18 through 21)	<u>\$ 4,608,836</u>	<u>\$ 4,810,856</u>	<u>\$ 4,709,846</u>

INCOME STATEMENT AND OTHER DATA

Calendar Year 2016

NAME OF UTILITY North Gualala Water Company

Telephone: (707) 884-3579

INCOME STATEMENT	Annual Amount
23 Unmetered Water Revenue	
24 Fire Protection Revenue	
25 Irrigation Revenue	
26 Metered Water Revenue	1,266,997.29
27 Total Operating Revenue	1,269,582.15
28 <u>Operating Expenses</u>	815,532.55
29 Depreciation Expense (Composite Rate: <u>3.27</u> %)	56,799.12
30 Amortization and Property Losses	121,324.70
31 Property Taxes	46,944.49
32 Taxes Other Than Income Taxes	36,228.89
33 Total Operating Revenue Deduction Before Taxes	1,076,829.75
34 California Corp. Franchise Tax	12,841.87
35 Federal Corporate Income Tax	36,945.78
36 Total Operating Revenue Deduction After Taxes	1,126,617.40
37 Net Operating Income (Loss) - California Water Operations	142,964.75
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	48,793.28
39 Income Available for Fixed Charges	191,758.03
40 Interest Expense	91,022.33
41 Net Income (Loss) Before Dividends	100,735.70
42 Preferred Stock Dividends	
43 Net Income (Loss) Available for Common Stock	100,735.70
 OTHER DATA	
44 Refunds of Advances for Construction	0
45 Total Payroll Charged to Operating Expenses	\$ 356,437.30
46 Purchased Water	0
47 Power	71,648.82

<u>Active Service Connections</u>	(Exc. Fire Protect.)_____	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		1053	1054	1054
49 Flat Rate Service Connections				
50 Total Active Service Connections		1053	1054	1054

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 2016:

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 End of Year (c)	Balance Beginning of Year (d)
1		UTILITY PLANT			
2	101	Water Plant in Service (Excluding SDWBA/SRF & Prop 50)	A-1 & A-1a	3,791,368.73	3,730,737.25
3	101.1	Water Plant in Service - SDWBA/SRF	A-1 & A-1b	5,058,933.91	4,522,907.67
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	24,436.89	18,072.77
8	105.1	Construction Work in Progress - SDWBA/SRF	A-1		
9	105.2	Construction Work in Progress - Prop 50	A-1		
10		Total Utility Plant		8,874,739.53	8,271,717.69
11	108	Accumulated Depreciation of Water Plant	A-3	1,972,123.12	1,856,679.91
12	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	2,152,973.32	2,031,648.62
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		4,125,096.44	3,888,328.53
16		Net utility plant		4,749,643.09	4,383,389.16
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		263,771.51	387,092.27
28	131.3	Cash - Miscellaneous Special Deposits - Prop 50			
29	132	Special Accounts		267,411.20	275,901.25
30	141	Accounts Receivable - Customers		76,203.73	108,586.86
31	142	Receivables from Associated Companies			
32	143	Accumulated Provision for Uncollectible Accounts			
33	151	Materials and Supplies		13,592.65	14,503.07
34	174	Other Current Assets		23,953.23	23,291.26
35		Total current and accrued assets		644,932.32	809,374.71
36					
37	180	Deferred Charges	A-5	561,766.75	702,095.39
38					
39		Total assets and deferred charges		5,956,342.16	5,894,859.26

SCHEDULE A
COMPARATIVE BALANCE SHEET
Liabilities and Other Credits

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
40		CORPORATE CAPITAL AND SURPLUS			
41	201	Common Stock	A-6	500.00	500.00
42	204	Preferred Stock	A-6		
43	211	Other Paid-in Capital	A-8		
44	215	Retained Earnings	A-9	1,794,383.48	1,693,647.78
45		Total corporate capital and retained earnings		1,794,883.48	1,694,147.78
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	3,015,972.27	2,914,688.35
54	225	Advances from Associated Companies	A-12		
55					
56		CURRENT AND ACCRUED LIABILITIES			
57	231	Accounts Payable		15,431.61	115,823.49
58	232	Short-term Notes Payable			
59	233	Customer Deposits		17,480.00	12,200.00
60	235	Payables to Associated Companies	A-13		
61	236	Accrued Taxes		40,084.11	49,093.80
62	237	Accrued Interest		21,125.79	22,128.47
63	241	Other Current Liabilities	A-14	58,358.93	92,679.96
64		Total current and accrued liabilities		152,480.44	291,925.72
65					
66		DEFERRED CREDITS			
67	252	Advances for Construction	A-15		-
68	253	Other Credits			
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	68,252.65	19,265.00
72		Total deferred credits		68,252.65	19,265.00
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	1,827,373.00	1,818,808.00
79	272	Accumulated Amortization of Contributions		902,619.68	843,975.59
80		Net Contributions in Aid of Construction		924,753.32	974,832.41
81		Total liabilities and other credits		5,956,342.16	5,894,859.26

**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/SRF and Prop 50)	3,730,737.25	60,631.48			3,791,368.73
2	101.1	Water Plant In Service - SDWBA/SRF	4,522,907.67	536,026.24			5,058,933.91
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	18,072.77	6,364.12			24,436.89
7	105.1	Construction Work in Progress - SDWBA/SRF					-
8	105.2	Construction Work in Progress - Prop 50					-
9	114	Water Plant Acquisition Adjustments					-
10		Total utility plant	8,271,717.69	603,021.84	-	-	8,874,739.53

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

**SCHEDULE A-1a
Account No. 101 - Water Plant in Service (Excluding SDWBA/SRF & 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	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							-
6		DEPRECIABLE PLANT					
7	304	Structures	272,468.03	15,315.94			287,783.97
8	307	Wells	126,305.20				126,305.20
9	317	Other Water Source Plant	16,427.63				16,427.63
10	311	Pumping Equipment	275,254.20	5,170.52			280,424.72
11	320	Water Treatment Plant	131,764.37				131,764.37
12	330	Reservoirs, Tanks and Sandpipes	269,144.21				269,144.21
13	331	Water Mains	1,740,069.36				1,740,069.36
14	333	Services and Meter Installations	85,169.16				85,169.16
15	334	Meters	247,964.06	33,965.89			281,929.95
16	335	Hydrants	53,981.81				53,981.81
17	339	Other Equipment	162,177.46	5,302.05			167,479.51
18	340	Office Furniture and Equipment	47,274.70	877.08			48,151.78
19	341	Transportation Equipment	69,839.15				69,839.15
20		Total depreciable plant	3,497,839.34	60,631.48			3,558,470.82
21		Total water plant in service	3,730,737.25	60,631.48	-	-	3,791,368.73

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

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

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant	80,386.67	536,026.24			616,412.91
3	303	Land					-
4		Total non-depreciable plant	80,386.67	536,026.24	-	-	616,412.91
5							
6		DEPRECIABLE PLANT					
7	304	Structures	65,178.31				65,178.31
8	307	Wells	18,228.41				18,228.41
9	317	Other Water Source Plant	235,151.40				235,151.40
10	311	Pumping Equipment	56,020.14				56,020.14
11	320	Water Treatment Plant	610,578.67				610,578.67
12	330	Reservoirs, Tanks and Sandpipes	885,218.89				885,218.89
13	331	Water Mains	2,572,145.18				2,572,145.18
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	4,442,521.00				4,442,521.00
21		Total water plant in service	4,522,907.67	536,026.24			5,058,933.91

* 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		N/A			
4		Total non-depreciable plant					
5							
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				
3				
4	N/A			
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

Line No.	Item (a)	Account 108	Account 108.1	Account 108.2	Account 122
		Water Plant Excluding SDWBA/SRF & Prop 50 (b)	SDWBA/SRF Loans (c)	Prop 50 (d)	Non-utility Property (e)
1	Balance in reserves at beginning of year	1,856,679.91	2,031,648.62		
2	Add: Credits to reserves during year				
3	(a) Charged to Account No. 403 (Footnote 1)	56,799.12			
4	(b) Charged to Account No 272	58,644.09			
5	(c) Charged to clearing accounts				
6	(d) Charged to Account No. 407		121,324.70		
7	(e) Charged to Account No. 266.1				
8	(f) Salvage recovered				
9	(g) All other credits (Footnote 2)				
10	Total Credits	115,443.21	121,324.70		
11	Deduct: Debits to reserves during year				
12	(a) Book cost of property retired	-			
13	(b) Cost of removal				
14	(c) All other debits (Footnote 3)				
15	Total debits	-	-		
16	Balance in reserve at end of year	1,972,123.12	2,152,973.32		
17					
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE			%	3.27
19					
20	(2) EXPLANATION OF ALL OTHER CREDITS:				
21					
22					
23					
24					
25					
26	(3) EXPLANATION OF ALL OTHER DEBITS:				
27					
28					
29					
30					
31					
32	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION				
33	(a) Straight line	[X]			
34	(b) Liberalized	[]			
35	(1) Sum of the years digits	[]			
36	(2) Double declining balance	[]			
37	(3) Other	[]			
38	(c) Both straight line and liberalized	[]			

SCHEDULE A-3a
Account 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	87,152.09	8,403.78			95,555.87
2	307	Wells	67,389.12	4,205.96			71,595.08
3	317	Other Water Source Plant	8,581.22	821.38			9,402.60
4	311	Pumping Equipment	127,396.26	13,891.97			141,288.23
5	320	Water Treatment Plant	110,218.96	6,588.22			116,807.18
6	330	Reservoirs, Tanks and Sandpipes	224,726.67	4,898.42			229,625.09
7	331	Water Mains	973,879.09	31,635.91			1,005,515.00
8	333	Services and Meter Installations	29,889.44	2,173.08			32,062.52
9	334	Meters	70,816.76	11,774.82			82,591.58
10	335	Hydrants	22,912.67	2,737.03			25,649.70
11	339	Other Equipment	85,992.16	16,325.67			102,317.83
12	340	Office Furniture and Equipment	33,415.46	5,003.05			38,418.51
13	341	Transportation Equipment	14,310.01	6,983.92			21,293.93
14		Total	1,856,679.91	115,443.21	-	-	1,972,123.12

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

Line No.	Item (a)	Amount (b)
1	Prepaid Property Taxes	23,953.23
2		
3		
4		
5		
6		
7		
8		
9		
10		23,953.23

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									
3									
4		N/A							
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								
2								
3			N/A					
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	John H. Bower	350		
2	Michael Bower	75		
3	David Bower	75		
4				
5				
6				
7				
8				
9				
10	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		
2		
3	N/A	
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	1,693,647.78
2	CREDITS	
3	Net income	100,735.70
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	100,735.70
7		
8	DEBITS	
9	Net losses	-
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total Debits	-
15	Balance end of year	1,794,383.48

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	CREDITS	
3	Net income	N/A
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 (l)	Interest Paid During Year (j)
1	SDWBA Loan #1		10/1/2000	10/1/2035	4,442,521.00	2,780,562.30	2.9730	84,516.08	-	63,390.29
2	SDWBA Loan #2		7/1/2012	7/1/2017	80,386.67	-	2.5017	159.79	-	159.79
3	SDWBA Loan #3					235,409.97	0.0000	0	-	0
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					
2	N/A				
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					
2					
3	N/A				
4					
5					
6	Totals				

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

Line No.	Description (a)	Balance End of Year (b)
1	CPUC Reimbursement Fee	16,334.06
2	Deferred Credits - CLRMA	46,016.00
3	Accrued Payroll	15,273.87
4	Other Current Liabilities	(19,265.00)
5	Total	58,358.93

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year		
2	Additions during year		
3	Subtotal - Beginning balance plus additions during year	N/A	
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		
14	Securities Exchanged for Contracts (Enter detail below)		
15	Subtotal - charges during year		
16	Balance end of year		

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	Accumulated Deferred Income Taxes - Other			68,252.65
2				
3				
4				
5	Total			68,252.65

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	974,832.41	944,012.41	30,820.00		
2	Add: Credits to account during year	-				
3	Contributions received during year	8,565.00	8,565.00			
4	Other credits*	-				
5	Total credits	8,565.00	8,565.00	-		
6	Deduct: Debits to Account during year	-				
7	Depreciation charges for year	58,644.09	58,644.09			
8	Non-depreciable donated property retired	-				
9	Other debits*	-				
10	Total debits	58,644.09	58,644.09	-		
11	Balance end of year	924,753.32	893,933.32	30,820.00		

* 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	1,269,582.15
OPERATING REVENUE DEDUCTIONS				
2	401	Operating Expenses	B-2	815,532.55
3	403	Depreciation Expense	A-3	56,799.12
4	407	SDWBA Loan Amortization Expense	pages 7 & 8	121,324.70
5	408	Taxes Other Than Income Taxes	B-3	83,173.38
6	409	State Corporate Income Tax Expense	B-3	12,841.87
7	410	Federal Corporate Income Tax Expense	B-3	36,945.78
8		Total operating revenue deductions		1,126,617.40
9		Total utility operating income		142,964.75
OTHER INCOME AND DEDUCTIONS				
10	421	Non-utility Income	B-5	48,793.28
11	426	Miscellaneous Non-utility Expense	B-5	-
12	427	Interest Expense	B-6	91,022.33
13		Total other income and deductions		(42,229.05)
14		Net income		100,735.70

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	845,158.46	772,815.22	72,343.24
15		470.2 Commercial and Multi-residential	216,027.42	215,973.51	53.91
16		470.3 Large Water Users			-
17		470.5 Safe Drinking Water Bond Surcharge	205,811.41	213,457.55	(7,646.14)
18		470.9 Other Metered Revenue			
19		Sub-total	1,266,997.29	1,202,246.28	64,751.01
20		Total water service revenues	1,266,997.29	1,202,246.28	64,751.01
21	480	Other Water Revenue	2,584.86	6,853.29	(4,268.43)
22		Total operating revenues	1,269,582.15	1,209,099.57	60,482.58

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	71,648.82	64,750.89	6,897.93
3	616	Other Volume Related Expenses	969.25	3,287.32	(2,318.07)
4		Total volume related expenses	72,618.07	68,038.21	4,579.86
		NON-VOLUME RELATED EXPENSES			
5	630	Employee Labor	181,128.80	168,153.43	12,975.37
6	640	Materials	69,757.69	62,809.04	6,948.65
7	650	Contract Work	42,171.14	52,600.47	(10,429.33)
8	660	Transportation Expenses	28,521.82	33,725.05	(5,203.23)
9	664	Other Plant Maintenance Expenses	-	1,803.46	(1,803.46)
10		Total non-volume related expenses	321,579.45	319,091.45	2,488.00
11		Total plant operation and maintenance exp.	394,197.52	387,129.66	7,067.86
		ADMINISTRATIVE AND GENERAL EXPENSES			
12	670	Office Salaries	84,850.84	85,425.71	(574.87)
13	671	Management Salaries	90,457.66	89,474.37	983.29
14	674	Employee Pensions and Benefits	57,419.24	66,365.73	(8,946.49)
15	676	Uncollectible Accounts Expense	33.96		33.96
16	678	Office Services and Rentals	6,000.00	6,000.00	-
17	681	Office Supplies and Expenses	60,207.49	50,360.86	9,846.63
18	682	Professional Services	81,062.40	201,468.29	(120,405.89)
19	684	Insurance	26,633.44	22,059.34	4,574.10
20	688	Regulatory Commission Expense	-	1,505.00	(1,505.00)
21	689	General Expenses	14,670.00	12,389.00	2,281.00
22		Total administrative and general expenses	421,335.03	535,048.30	(113,713.27)
23	800	Expenses Capitalized	-	-	
24		Net administrative and general expense	421,335.03	535,048.30	(113,713.27)
25		Total operating expenses	815,532.55	922,177.96	(106,645.41)

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	\$ 46,944.49	\$ 46,944.49	
2	State corporate franchise tax	12,841.87	12,841.87	
3	State unemployment insurance tax	4,008.63	4,008.63	
4	Other state and local taxes		-	
5	Federal unemployment insurance tax	1,949.19	1,949.19	
6	Federal insurance contributions act	30,271.07	30,271.07	
7	Other federal taxes		-	
8	Federal income taxes	36,945.78	36,945.78	
9	Total	\$ 132,961.03	\$ 132,961.03	\$ -

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

- 1 Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.

- 2 If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax amount the group members.

- 3 Show taxable year if other than calendar year from _____ to _____.

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 4	150,523.35
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4		
5	State Tax	12,841.87
6		
7		
8		
9		
10		
11	Computation of tax:	137,681.48
12	Federal tax net income	36,945.78
13		
14		
15	Net Income	100,735.70
16		
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	Interest Income - Savings	78.33	
2	Prior Year Income	28,702.18	
3	Late Fees	8,970.00	
4	Other Incomes	11,042.77	
5	Total	48,793.28	-

SCHEDULE B-6
Account No. 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	SDWBA Loan 1996	84,516.08
2	SDWBA Loan 2010	159.79
3	SDWBA Administration Fee	6,346.46
4		
5		
6		
7		
8		
9		
10	Total	91,022.33

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		181,128.80	-	181,128.80
2	670	Office salaries		84,850.84	-	84,850.84
3	671	Management salaries		90,457.66	-	90,457.66
4						
5						
6		Total	-	356,437.30	-	356,437.30

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.								
3.				N/A				
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: _____ No: X (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.	
3.	Date of original contract or agreement: _____	
4.	Date of each supplement or agreement: _____	
5.	Amount of compensation paid during the year for supervision or management: \$ _____	
6.	To whom paid: _____	
7.	Nature of payment (salary, traveling expenses, etc.): _____	
8.	Amounts paid for each class of service: _____	
9.	Basis for determination of such amounts: _____	
10.	Distribution of payments:	Amount
	(a) Charged to operating expenses	\$ _____
	(b) Charged to capital amounts	\$ _____
	(c) Charged to other account	\$ _____
	Total	\$ _____
11.	Distribution of charges to operating expenses by primary accounts: Number and Title of Account:	Amount
	_____	\$ _____
	_____	\$ _____
	Total	\$ _____
12.	What relationship, if any, exists between respondent and supervisory and/or managing concerns?	
	* 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	Intergrated	Gualala		1					
2	Intergrated	Gualala		1					
3	Intergrated	Gualala		1					
4									
5									

WELLS						Pumping Capacity gpm (Unit) ²	Annual Quantities Pumped Cu Ft (Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	No.	Dimensions	Depth to Water ¹			
6	#3-North Fork	Gualala	1		23' 3"	400	0	
7	#4-North Fork	Gualala	1		14' 3"	850	2,852,018	cu ft
8	#5-North Fork	Gualala	1		13'	700	2,565,111	cu ft
9								
10						TOTAL	5,417,129	cu ft

TUNNELS AND SPRINGS				FLOW IN (Unit) ²		Annual Quantities Pumped (Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11							
12							
13							
14							
15							

Purchased Water for Resale		
16	Purchased from	
17	Annual Quantities purchased	N/A (Unit chosen) 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	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	1	26,000	
11	Metal	12	1,091,677	
12	Concrete	30	225,000	
	Poly	3	22,500	
13	Total	46	1,365,177	

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			N/A					
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			N/A					
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)						251		18	1011
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw			250			1797		271	
17	Screw or welded casing		40						210	
18	Cement - asbestos					1610	45732		9605	9675
19	Welded steel						2840		350	450
20	Wood									
21	Other (specify) PVC		295	3329		2175	5274		17142	29821
22	Total	0	335	3579	0	3785	55894	0	27596	40957

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		20							20
24	Cast iron (cement lined)	45	295							1620
25	Concrete									0
26	Copper									0
27	Riveted steel									0
28	Standard screw									2318
29	Screw or welded casing		122							372
30	Cement - asbestos									66622
31	Welded steel									3640
32	Wood									0
33	Other (specify) PVC		25557							83593
34	Total	45	25994	0	0	0	0	0	0	158185

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

Size	Metered - Dec 31		Flat Rate - Dec 31	
	Prior	Current	Prior	Current
	Year	Year	Year	Year
5/8 x 3/4 - in	1004	1003		
3/4 - in	7	7		
1 - in	10	10		
1 1/2 - in	5	5		
2 - in	2	2		
- in				
- in				
- in				
Other				
Total	1028	1027		

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

Size	Meters	Services
5/8 x 3/4 - in	976	
3/4 - in	7	
1 - in	10	
1 1/2 - in	5	
2 - in	2	
- in		
- in		
- in		
Other		
Total	1000	

**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 . . .	0
2. Used, before repair	89
3. Used, after repair	0
4. Found fast, requiring billing adjustment	0
B. Number of Meters in Service Since Last Test	
1. Ten years or less	771
2. More than 10, but less than 15 years	68
3. More than 15 years	188

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

	During Current Year								Subtotal
	January	February	March	April	May	June	July		
Single-family residential	2514	2765	2255	2876	3350	3729	4110	21600	
Commercial and Multi-residential	1188	1168	983	1287	1490	1508	1605	9228	
Large water users								0	
Public authorities								0	
Irrigation								0	
Other (specify)								0	
Total	3702	3933	0	4163	4840	5236	5715	30828	

	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Single-family residential	4158	4342	3340	2443	2795	17078	38678	40387
Commercial and Multi-residential	1380	1437	1152	859	783	5611	14839	15813
Large water users						0	0	
Public authorities						0	0	
Irrigation						0	0	
Other (specify)						0	0	
Total	11317	5779	0	3302	3577	22690	53517	56200

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

Total acres irrigated: 0

Total population served: 3500

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:	10/28/2008
5. If permit is "temporary", what is the expiration date?	N/A
6. If you do not hold a permit, has an application been made for such permit?	N/A
7. If so, on what date?	N/A

SCHEDULE D-9
Statement of Material Financial Interest

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

NONE

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

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

1. Current Fiscal Agent:

Name: West America Bank
 Address: 39225 S Hwy 1, Gualala, CA 95445
 Phone Number: 707-884-5250
 Account Number: xxxx xxx7893
 Date Hired: 8/1/1996

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

\$ 191,543.80 Fiscal #1
 \$ 14,267.61 Fiscal #2

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer Fiscal #1	Monthly Surcharge Per Customer Fiscal #2
5/8 X 3/4 inch	976	14.70	1.67
3/4 inch	7	22.05	2.50
1 inch	10	36.75	4.17
1 1/2 inch	5	73.50	8.35
2 inch	2	117.60	13.36
3 inch		220.50	25.04
4 inch		367.50	41.74
6 inch			
Number of Flat Rate Customers			
Total	1000	16,250.85	1,846.10

3. Summary of the bank account activities showing:

	Fiscal #1	Fiscal #2
Balance at beginning of year	\$ 261,168.28	\$ 14,732.97
Deposits during the year	191,543.80	19,810.75
Interest earned for calendar year		
Withdrawals from this account	206,782.56	13,062.04
Balance at end of year	\$ 245,929.52	\$ 21,481.68

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

To make semi-annual payments.

**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	80,386.67	536,026.24			616,412.91
3	303	Land	0.00				0.00
4		Total non-depreciable plant	80,386.67	536,026.24			616,412.91
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	331	Water mains	2,572,145.18				2,572,145.18
13	333	Services and meter installations					0.00
14	334	Meters					0.00
15	335	Hydrants					0.00
16	339	Other equipment					0.00
17	340	Office furniture and equipment					0.00
18	341	Transportation equipment					0.00
19		Total depreciable plant	4,442,521.00				4,442,521.00
20		Total water plant in service	4,522,907.67	536,026.24	0.00	0.00	5,058,933.91

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: West America Bank
 Address: 39225 S Hwy 1, Gualala, CA 95445
 Account Number: xxxx xxx6780
 Date Opened: 2003

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

A. Commercial

NAME	AMOUNT
	\$
	\$
	\$
	\$

B. Residential

NAME	AMOUNT
MINANDO, Frank	\$ 4,705.00
	\$
	\$
	\$

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 77,768.38
Deposits during the year	\$ 4,705.00
Interest earned for calendar year	\$ -
Withdrawals from this account	\$ -
Balance at end of year	\$ 82,473.38

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

DECLARATION

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

I, the undersigned _____ **David D. Bower**
Officer, Partner, or Owner (Please Print)

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 of January 1, 2016, through December 31, 2016.

_____ **President**
Title (Please Print)

_____ **Signature**

_____ **(707) 884-3579**
Telephone Number

_____ **7/19/2017**
Date

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