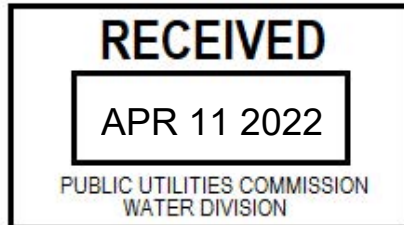


Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# **38W** _____



2021
ANNUAL REPORT
OF

NORTH GUALALA WATER COMPANY

NORTH GUALALA WATER COMPANY

(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, 2021

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2022

TABLE OF CONTENTS

	Page
General Instructions	4
General Information	5
Instructions for Preparation of Selected Financial Data Sheet for All Water Utilities	6
Utility Plant and Capitalization Data	7
Income, Expenses, and Other Data	8
Excess Capacity and Non-Tariffed Services	9
Schedule A - Comparative Balance Sheet	10-11
Schedule A-1 - Utility Plant	12
Schedule A-1a - Account 101 - Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	12
Schedule A-1b - Account 101.1 - Water Plant in Service - SDWBA/SRF	13
Schedule A-1c - Account 101.2 - Water Plant in Service - Grant Funds	13
Schedule A-1d - Account 103 - Water Plant Held for Future Use	14
Schedule A-2 - Account 121 - Non-Utility Property and Other Assets	14
Schedule A-3 - Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves	15
Schedule A-3a - Account 108 - Analysis of Entries in Depreciation Reserve	16
Schedule A-4 - Account 123 - Investments in Affiliated Companies	16
Schedule A-5 - Account 124 - Other Investments	17
Schedule A-6 - Account 131 - Cash	17
Schedule A-7 - Account 132 - Cash - Special Deposits	17
Schedule A-8 - Account 141 - Accounts Receivable - Customers	18
Schedule A-9 - Account 142 - Receivables from Affiliated Companies	18
Schedule A-10 - Account 143 - Accumulated Provision for Uncollectible Accounts	18
Schedule A-11 - Account 151 - Materials and Supplies	19
Schedule A-12 - Account 174 - Other Current Assets	19
Schedule A-13 - Account 180 - Deferred Charges	19
Schedule A-14 - Account 181 - Accumulated Deferred Income Tax Assets	19
Schedule A-15 - Account 201 - Common Stock	20
Schedule A-16 - Account 204 - Preferred Stock	20
Schedule A-17 - Record of Stockholders at End of Year	20
Schedule A-18 - Account 206 - Subchapter S Corporation Accumulated Adjustments Account	21
Schedule A-19 - Account 211 - Other Paid in Capital (Corporations only)	21
Schedule A-20 - Account 215 - Retained Earnings (Corporations only)	21
Schedule A-21 - Account 218 - Proprietary Capital (Sole Proprietor or Partnership)	22
Schedule A-22 - Account 224 - Long-Term Debt	22
Schedule A-23 - Account 230 - Payables to Affiliated Companies	22
Schedule A-24 - Account 231 - Accounts Payable	22
Schedule A-25 - Account 232 - Short-Term Notes Payable	23
Schedule A-26 - Account 233 - Customer Deposits	23
Schedule A-27 - Account 236 - Taxes Accrued	23
Schedule A-28 - Account 237 - Interest Accrued	24
Schedule A-29 - Account 241 - Other Current Liabilities	24
Schedule A-30 - Account 252 - Advances for Construction	24
Schedule A-31 - Account 253 - Other Credits	25
Schedule A-32 - Account 255 - Accumulated Deferred Investment Tax - Credits	25
Schedule A-33 - Account 282 - Accumulated Deferred Income Taxes - Accelerated Tax Depreciation	25
Schedule A-34 - Account 283 - Accumulated Deferred Income Tax Liabilities	26
Schedule A-35 - Account 265 - Contributions in Aid of Construction	26
Schedule A-36 - Account 272 - Accumulated Amortization of Contributions - Debit	26

TABLE OF CONTENTS

	<u>Page</u>
Schedule B - Income Statement	27
Schedule B-1 - Account 400 - Operating Revenues	28
Schedule B-2 - Account 401 - Operating Expenses	29
Schedule B-3 - Accounts 408, 409, 410 - Taxes Charged During the Year	30
Schedule B-4 - Reconciliation of Reported Net Income for Federal Income Taxes	30
Schedule B-5 - Accounts 421 and 426 - Income and Expense from Non-Utility Operations	31
Schedule B-6 - Account 427 - Interest Expense	31
Schedule C-1 - Compensation of Individual Proprietor, Partners and Employees Included in Expenses	31
Schedule C-2 - Loans to Directors, Officers, or Shareholders	32
Schedule C-3 - Engineering and Management Fees and Expenses, Etc., During Year	32
Schedule D-1 - Sources of Supply and Water Developed	33
Schedule D-2 - Description of Storage Facilities	33
Schedule D-3 - Description of Transmission and Distribution Facilities	34
Schedule D-4 - Number of Active Service Connections	35
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	35
Schedule D-6 - Meter Testing Data	35
Schedule D-7 - Water Delivered to Metered Customers	35
Schedule D-8 - Status With State Board of Public Health	36
Schedule D-9 - Statement of Material Financial Interest	36
Schedule E-1 - Safe Drinking Water Bond Act / State Revolving Fund Data	37
Schedule E-2 - Facilities Fees Data	38
Declaration	39
Index	40

GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN APRIL 30, 2022**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3200
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 Declaration on Page 39 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
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. Complete the supplemental schedules **FIRST**. The balances in these schedules will then auto-fill the appropriate boxes in the balance sheet/income statement. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the statements by filling in the uncolored boxes where appropriate.
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, 2021 through December 31, 2021. 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

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: _____
Address: **N/A**

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: **3/30/2022**

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: _____
Name: _____ **N/A** _____
Name: _____
Name: _____

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

11. List Name, Grade, and License Number of all Licensed Operators:
John H. Bower, T3-Lic# 2690 D3-Lic# 16510
David D Bower, T2-Lic# 35497 D3-Lic # 39971
Alfonzo Portugal III T2-Lic # 42205 D3-Lic# 50277
Lisa Davis T2-Lic # 42236 D3-Lic# 49756

12. This annual report was prepared by:
Name of firm or consultant: _____
Address of firm or consultant: **N/A**
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. The CPUC annual report Excel template incorporates links so that the selected data in the Balance Sheet, Income Statement and supporting schedules automatically flow to the financial data sheets.
2. If needed, the Excel data worksheets can be made unprotected (no password is needed) if the utility wants to make modifications and/or add additional data.

UTILITY PLANT AND CAPITALIZATION DATA

Calendar Year 2021

Name of Utility: **NORTH GUALALA WATER COMPANY**

Telephone: (707) 884-3579

Person Responsible for this Report: _____

Suzette Y. Eissler

	<u>1/1/2021</u>	<u>12/31/2021</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Utility Plant	\$ 9,321,232	\$ 9,950,305	\$ 9,635,768
2 Accumulated Depreciation/Amortization	(4,921,494)	(5,195,567)	(5,058,531)
3 Net Utility Plant	4,399,737	4,754,738	4,577,238
4 Advances for Construction	-	-	-
5 Contributions in Aid of Construction	1,748,675	1,748,675	1,748,675
6 Accumulated Deferred Taxes	-	-	-
7			
8			
9			
10 CAPITALIZATION			
11 Common Stock	500	500	500
12 Preferred Stock	-	-	-
13 Retained Earnings	-	-	-
14 Total Corporate Capital and Retained Earnings	2,221,177	2,517,638	2,369,407
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	2,116,807	1,971,904	2,044,355

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2021

Name of Utility: **NORTH GUALALA WATER COMPANY**

Telephone: **(707) 884-3579**

		Annual Amount
INCOME/EXPENSES DATA		
1	Operating Revenues	\$ 1,424,305
2	Operating Expenses	860,719
3	Depreciation	81,040
4	SDWBA Loan Amortization Expense	140,735
5	Taxes	75,061
6	Utility Operating Income	266,749
7	Non-Utility Income	101,750
8	Interest Expense	7,080
9	Net Income	296,461
10		
OPERATING EXPENSES DATA		
12	Purchased Water	-
13	Power	86,989
14	Other Volume Related Expenses	10,568
15	Non-Volume Related Expenses	286,898
16	Administrative and General Expenses	476,265
17		
OTHER DATA		
19		Annual Average
20	<u>Active Service Connections</u> (Exc. Fire Protect.) _____	
21		
22	Metered Service Connections	1,035
23	Flat Rate Service Connections	-
24	Total Active Service Connections	1,035

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 2021:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											

N/A

**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, Grant Funds)	A-1, A-1a	3,855,488	3,823,014
3	101.1	Water Plant in Service - SDWBA/SRF	A-1, A-1b	4,442,521	4,442,521
4	101.2	Water Plant in Service - Grant Funds	A-1, A-1c	169,688	169,688
5	101.3	Water Plant in Service - Other	A-1	-	-
6	103	Water Plant Held for Future Use	A-1, A-1d	-	-
7	104	Water Plant Purchased or Sold	A-1	-	-
8	105	Construction Work in Progress - Water Plant	A-1	1,012,728	416,129
9	105.1	Construction Work in Progress - SDWBA/SRF	A-1	469,880	469,880
10	105.2	Construction Work in Progress - Grant Funds	A-1	-	-
11	105.3	Construction Work in Progress - Other	A-1	-	-
12	114	Water Plant Acquisition Adjustments	A-1	-	-
13		Total Utility Plant		\$ 9,950,305	\$ 9,321,232
14	108	Accumulated Depreciation of Water Plant	A-3	(2,545,152)	(2,418,400)
15	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	(2,600,846)	(2,460,111)
16	108.2	Accumulated Depreciation of Water Plant - Grant Funds	A-3	(49,569)	(42,984)
17	108.3	Accumulated Depreciation of Water Plant - Other	A-3	-	-
18		Total Accumulated Depreciation/Amortization		\$ (5,195,567)	\$ (4,921,494)
19		Net Utility Plant		\$ 4,754,738	\$ 4,399,737
20					
21		INVESTMENTS			
22	121	Non-utility Property and Other Assets	A-2	-	-
23	122	Accumulated Depreciation of Non-Water Utility Property	A-3	-	-
24		Net non-utility property		\$ -	\$ -
25	123	Investments in Affiliated Companies	A-4	-	-
26	124	Other Investments	A-5	-	-
27		Total Investments		\$ -	\$ -
28					
29		CURRENT AND ACCRUED ASSETS			
30	131	Cash	A-6	64,696	397,010
31	132	Cash - Special Deposits	A-7	409,899	399,218
32	141	Accounts Receivable - Customers	A-8	104,185	90,969
33	142	Receivables from Affiliated Companies	A-9	-	-
34	143	Accumulated Provision for Uncollectible Accounts	A-10	-	-
35	151	Materials and Supplies	A-11	32,555	33,218
36	174	Other Current Assets	A-12	17,579	20,643
37		Total current and accrued assets		\$ 628,914	\$ 941,058
38					
39	180	Deferred Charges	A-13	157,830	165,072
40	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41					
42		Total Assets and Other Debits		\$ 5,541,482	\$ 5,505,867

SCHEDULE A
COMPARATIVE BALANCE SHEET
Liabilities and Other Credits

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
1		CORPORATE CAPITAL AND RETAINED EARNINGS			
2	201	Common Stock	A-15	500	500
3	204	Preferred Stock	A-16	-	-
4	206	Subchapter S Corporation Accumulated Adjustments Account	A-18	2,517,138	2,220,677
5	211	Other Paid-in Capital	A-19	-	-
6	215	Retained Earnings	A-20	-	-
7		Total corporate capital and retained earnings		\$ 2,517,638	\$ 2,221,177
8					
9		PROPRIETARY CAPITAL			
10	218	Proprietary Capital	A-21	-	-
11					
12		LONG TERM DEBT			
13	224	Long-term Debt	A-22	1,971,904	2,116,807
14					
15		CURRENT AND ACCRUED LIABILITIES			
16	230	Payables to Affiliated Companies	A-23	-	-
17	231	Accounts Payable	A-24	126,971	5,245
18	232	Short-term Notes Payable	A-25	144,903	319,260
19	233	Customer Deposits	A-26	50,420	45,855
20	236	Taxes Accrued	A-27	-	-
21	237	Interest Accrued	A-28	16,083	17,152
22	241	Other Current Liabilities	A-29	9,959	24,469
23		Total current and accrued liabilities		\$ 348,336	\$ 411,981
24					
25		DEFERRED CREDITS			
26	252	Advances for Construction	A-30	-	-
27	253	Other Credits	A-31	152,570	152,570
28	255	Accumulated Deferred Investment Tax - Credits	A-32	-	-
29	282	Accumulated Deferred Income Taxes - Accel. Tax Depreciation	A-33	-	-
30	283	Accumulated Deferred Income Tax Liabilities	A-34	-	-
31		Total deferred credits		\$ 152,570	\$ 152,570
32					
33		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	265	Contributions in Aid of Construction	A-35	1,748,675	1,748,675
35	272	Accumulated Amortization of Contributions	A-36	(1,197,642)	(1,145,344)
36		Net Contributions in Aid of Construction		\$ 551,033	\$ 603,331
37		Total Liabilities and Other Credits		\$ 5,541,482	\$ 5,505,866

**SCHEDULE A-1
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water Plant in Service (Excl. SDWBA/SRF, Grant Funds) (Sch A-1a)	3,823,014	-	-	32,474	\$ 3,855,488
2	101.1	Water Plant In Service - SDWBA/SRF (Sch A-1b)	4,442,521	-	-	-	\$ 4,442,521
3	101.2	Water Plant In Service - Grant Funds (Sch A-1c)	169,688	-	-	-	\$ 169,688
4	101.3	Water Plant In Service - Other					\$ -
5	103	Water Plant Held for Future Use (Sch A-1d)					\$ -
6	104	Water Plant Purchased or Sold					\$ -
7	105	Construction Work in Progress - Water Plant	416,129			596,600	\$ 1,012,728
8	105.1	Construction Work in Progress - SDWBA/SRF	469,880				\$ 469,880
9	105.2	Construction Work in Progress - Grant Funds					\$ -
10	105.3	Construction Work in Progress - Other					\$ -
11	114	Water Plant Acquisition Adjustments					\$ -
12		Total utility plant	\$ 9,321,232	\$ -	\$ -	\$ 629,073	\$ 9,950,305

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

**SCHEDULE A-1a
Account 101 - Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant	541				\$ 541
3	303	Land	232,357				\$ 232,357
4		Total non-depreciable plant	\$ 232,898	\$ -	\$ -	\$ -	\$ 232,898
5							
6		DEPRECIABLE PLANT					
7	304	Structures	\$192,850				\$ 192,850
8	307	Wells	\$137,583				\$ 137,583
9	311	Pumping Equipment	\$214,914				\$ 214,914
10	317	Other Water Source Plant	\$16,428				\$ 16,428
11	320	Water Treatment Plant	\$135,643				\$ 135,643
12	330	Reservoirs, Tanks and Standpipes	\$275,827				\$ 275,827
13	331	Water Mains	\$1,740,069				\$ 1,740,069
14	333	Services and Meter Installations	\$85,169				\$ 85,169
15	334	Meters	\$334,070			32,691	\$ 366,761
16	335	Hydrants	\$53,982				\$ 53,982
17	339	Other Equipment	\$207,483				\$ 207,483
18	340	Office Furniture and Equipment	\$57,310				\$ 57,310
19	341	Transportation Equipment	\$138,788			(217)	\$ 138,571
20		Total depreciable plant	\$ 3,590,116	\$ -	\$ -	\$ 32,474	\$ 3,622,590
21		Total water plant in service	\$ 3,823,014	\$ -	\$ -	\$ 32,474	\$ 3,855,488

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

SCHEDULE A-1b
Account 101.1 - Water Plant in Service - SDWBA/SRF

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant		N/A			\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		DEPRECIABLE PLANT					
7	304	Structures	\$ 65,178				\$ 65,178
8	307	Wells	\$ 18,228				\$ 18,228
9	311	Pumping Equipment	\$ 56,020				\$ 56,020
10	317	Other Water Source Plant	\$ 235,151				\$ 235,151
11	320	Water Treatment Plant	\$ 610,579				\$ 610,579
12	330	Reservoirs, Tanks and Sandpipes	\$ 885,219				\$ 885,219
13	331	Water Mains	\$ 2,572,145				\$ 2,572,145
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	\$ -	\$ -	\$ -	\$ 4,442,521
21		Total water plant in service	\$ 4,442,521	\$ -	\$ -	\$ -	\$ 4,442,521

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

SCHEDULE A-1c
Account 101.2 - Water Plant in Service - Grant Funds

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant		N/A			\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		DEPRECIABLE PLANT					
7	2.1	Structures	94,934				\$ 94,934
8	2.2	Pumping Equipment	74,754				\$ 74,754
9							\$ -
10							\$ -
11							\$ -
12							\$ -
13							\$ -
14							\$ -
15							\$ -
16							\$ -
17							\$ -
18							\$ -
19							\$ -
20		Total depreciable plant	\$ 169,688	\$ -	\$ -	\$ -	\$ 169,688
21		Total water plant in service	\$ 169,688	\$ -	\$ -	\$ -	\$ 169,688

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

SCHEDULE A-1d
Account 103 - Water Plant Held for Future Use

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

SCHEDULE A-2
Account 121 - Non-Utility Property and Other Assets

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

SCHEDULE A-3
Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 108	Account 108.1	Account 108.2	Account 108.3	Account 122
		Accumulated Depreciation of Water Plant (b)	Accumulated Amortization of SDWBA/SRF (c)	Accumulated Depreciation of Water Plant - Grant Funds (d)	Accumulated Depreciation of Water Plant - Other (e)	Accumulated Depreciation of Non-Water Utility Property (f)
1	Balance in reserves at beginning of year	2,418,400	2,460,111	42,984		
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	52,298				
4	(b) Charged to Account 403	81,040		6,586		
5	(c) Charged to Account 407		140,735			
6	(d) Charged to Account 426					
7	(e) Charged to clearing accounts.					
8	(f) Salvage recovered					
9	(g) All other credits					
10	Total Credits	\$ 133,338	\$ 140,735	\$ 6,586	\$ -	\$ -
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired					
13	(b) Cost of removal					
14	(c) All other debits	(6,586)				
15	Total debits	\$ (6,586)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 2,545,152	\$ 2,600,846	\$ 49,569	\$ -	\$ -
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %				3.53%	
19						
20	(2) EXPLANATION OF ALL OTHER CREDITS:					
21	*** NONE **					
22						
23						
24						
25						
26	(3) EXPLANATION OF ALL OTHER DEBITS:					
27	*** NONE **					
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 108 - Analysis of Entries in Depreciation Reserve

Line No.	Acct No.	Depreciable Plant (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserve During Year Excluding Costs of Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1	304	Structures	\$130,090	8,634			\$ 138,724
2	307	Wells	\$88,607	4,582			\$ 93,189
3	311	Pumping Equipment	\$198,576	14,483			\$ 213,059
4	317	Other Water Source Plant	\$12,688	821			\$ 13,509
5	320	Water Treatment Plant	\$143,257	6,782			\$ 150,039
6	330	Reservoirs, Tanks and Standpipes	\$249,523	5,020			\$ 254,543
7	331	Water Mains	\$1,132,192	31,669			\$ 1,163,861
8	333	Services and Meter Installations	\$40,579	2,129			\$ 42,708
9	334	Meters	\$145,902	17,521			\$ 163,423
10	335	Hydrants	\$31,048	1,350			\$ 32,398
11	339	Other Equipment	\$177,850	20,748			\$ 198,598
12	340	Office Furniture and Equipment	\$58,137	5,731			\$ 63,868
13	341	Transportation Equipment	\$52,935	13,868			\$ 66,803
14		Total	\$ 2,461,384	\$ 133,338	\$ -	\$ -	\$ 2,594,722

SCHEDULE A-4
Account 123 - Investments in Affiliated Companies

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

SCHEDULE A-5
Account 124 - Other Investments

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

SCHEDULE A-6
Account 131 - Cash

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	131.1 Cash on Hand (Cash Register)	350	350
2	131.7 Cash in Bank (Petty Cash)	100	100
3	131.2 Cash Checkin **766-0	(8,012)	(5,911)
4	131.3 Cash - Savings	404,572	70,157
5	Total	\$ 397,010	\$ 64,696

SCHEDULE A-7
Account 132 - Cash - Special Deposits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	132.3 SDWBA/SRF - 2016	15,062	16,549
2	132.4 Facilities Fees	106,554	106,555
3	132.1 SDWBA/SRF - FISCAL 1	231,741	236,375
4	132.5 Security Deposits	45,860	50,420
5	Total	\$ 399,218	\$ 409,899

SCHEDULE A-8
Account 141 - Accounts Receivable - Customers

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Accounts Receivable	90,969	104,185
2			
3			
4			
5	Total	\$ 90,969	\$ 104,185

SCHEDULE A-9
Account 142 - Receivables from Affiliated Companies

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

SCHEDULE A-10
Account 143 - Accumulated Provision for Uncollectible Accounts

Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	
2	Add: Charges to Account 676 - Uncollectible Accounts Expense	
3	Collections on accounts previously written off as uncollectible	
	Other credits	
	Total Credits	\$ N/A
4	Less: Write-offs of accounts determined to be uncollectible	
5	Other debits	
	Total Debits	\$ -
6	Balance end of year	\$ -

SCHEDULE A-11			
Account 151 - Materials and Supplies			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Materials	33,218	32,555
2			
3			
4			
5	Total	\$ 33,218	\$ 32,555

SCHEDULE A-12			
Account 174 - Other Current Assets			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Prepaid Porperty Taxes	20,643	17,579
2			
3			
4			
5	Total	\$ 20,643	\$ 17,579

SCHEDULE A-13			
Account 180 - Deferred Charges			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	SDWBA 1996 Admin Fee	63,465	57,118
2	WATER SUPPLY MEMO ACCT (WSMA)	49,096	48,200
3	SWRCB USER FEE BALANCING ACCT	6,085	6,085
4	MWCMA SCH 14.1 MEMO	411	411
5	CLRMA	46,016	46,016
6	Total	\$ 165,072	\$ 157,830

SCHEDULE A-14			
Account 181 - Accumulated Deferred Income Tax Assets			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3	N/A		
4			
5	Total	\$ -	\$ -

SCHEDULE A-15
Account 201 - Common Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common Stock	500	1.00	500	500	\$ 500		\$ -
2						\$ -		\$ -
3						\$ -		\$ -
4						\$ -		\$ -
5						\$ -		\$ -
6	Total				\$ 500	\$ 500		\$ -

¹ After deduction for amount of reacquired stock held by or for the respondent.

SCHEDULE A-16
Account 204 - Preferred Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1						\$ -		\$ -
2						\$ -		\$ -
3						\$ -		\$ -
4						\$ -		\$ -
5						\$ -		\$ -
6	Total				\$ -	\$ -		\$ -

N/A

¹ After deduction for amount of reacquired stock held by or for the respondent.

SCHEDULE A-17
Record of Stockholders at End of Year

Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	John H. Bower	258		
2	Michael Bower	121	*** NONE ***	
3	David Bower	121		
4				
5				
6				
7				
8				
9	Total number of shares		Total number of shares	
		500		-

SCHEDULE A-18		
Account 206 - Subchapter S Corporation Accumulated Adjustments Account		
Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	2,220,677
2	Credit:	
3	Net Income	296,461
4	Accounting Adjustments	
5	Total Credits	\$ 296,461
6	Debit:	
7	Net Loss	
8	Accounting Adjustments	
9	Dividends	
10	Total Debits	\$ -
11	Balance end of year	\$ 2,517,138

SCHEDULE A-19			
Account 211 - Other Paid in Capital (Corporations only)			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-20		
Account 215 - Retained Earnings (Corporations Only)		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	Add: Credits	
3	Net income	
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$ -
7		
8	Less: Debits	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total Debits	\$ -
15	Balance end of year	\$ -

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	Add: Credits	
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total Credits	\$ -
7	Less: Debits	N/A
8	Net losses	
9	218.1 Proprietary Drawings	
10	Other debits (detail):	
11		
12		
13	Total Debits	\$ -
14	Balance end of year	\$ -

SCHEDULE A-22
Account 224 - Long-Term Debt

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	SDWBA Loan #1	10/1/00	10/1/35	2,116,807	1,971,904	2.97%	64,958	64,958
2								
3								
4								
5								
6								
7								
8	Total			\$ 2,116,807	\$ 1,971,904		\$ 64,958	\$ 64,958

SCHEDULE A-23
Account 230 - Payables to Affiliated Companies

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1						
2						
3						
4						
5						
6						
7	Total	\$ -	\$ -		\$ -	\$ -

SCHEDULE A-24
Account 231 - Accounts Payable

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Accounts Payable	5,245	126,971
2			
3			
4			
5	Total	\$ 5,245	\$ 126,971

SCHEDULE A-25
Account 232 - Short-Term Notes Payable

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	SDWBA Loan#1	10/1/00	10/1/35	140,735	144,903	2.97%	64,958	64,958
2	SDWBA Loan #3 (2016)	6/30/17	1/1/22	77,899	-	0.00%	-	-
3	PPP Loan	5/6/20	5/6/21	100,626	-	1.00%	733	733
4								
5								
6								
7								
8			Total	\$ 319,260	\$ 144,903		\$ 65,692	\$ 65,692

SCHEDULE A-26
Account 233 - Customer Deposits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Customer Deposits	45,855	50,420
2			
3			
4			
5	Total	\$ 45,855	\$ 50,420

SCHEDULE A-27
Account 236 - Taxes Accrued

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

SCHEDULE A-28
Account 237 - Interest Accrued

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	237.1 Interest accrued on long-term debt		
2	237.2 Interest accrued on SDWBA loan	17,152	16,083
3	237.3 Interest accrued on other liabilities		
4			
5	Total	\$ 17,152	\$ 16,083

SCHEDULE A-29
Account 241 - Other Current Liabilities

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Accrued Payroll	24,469	9,959
2			
3			
4			
5	Total	\$ 24,469	\$ 9,959

SCHEDULE A-30
Account 252 - Advances for Construction

Line No.	(a)	Amount (b)
1	Balance beginning of year	
2	Additions during year	
3	Subtotal - Beginning balance plus additions during year	\$ -
4	Charges during year:	
5	Refunds	
6	Percentage of revenue basis	
7	Proportionate cost basis	
8	Present worth basis	
9	Total refunds	\$ N/A
10	Transfers to Acct. 265, Contributions in aid of Construction	
11	Due to expiration of contracts	
12	Due to present worth discount	
13	Total transfers to Acct. 265	\$ -
14	Securities Exchanged for Contracts	
15	Subtotal - charges during year	\$ -
16	Balance end of year	\$ -

SCHEDULE A-31
Account 253 - Other Credits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	253 Other- Facilities Fees	106,554	106,554
2	253.1 - Deferred Credits- CLRMA	46,016	46,016
3			
4			
5	Total	\$ 152,570	\$ 152,570

SCHEDULE A-32
Account 255 - Accumulated Deferred Investment Tax - Credits

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

SCHEDULE A-33
Account 282 - Accumulated Deferred Income Taxes - Accelerated Tax Depreciation

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

SCHEDULE A-34
Account 283 - Accumulated Deferred Income Tax Liabilities

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

N/A

SCHEDULE A-35
Account 265 - Contributions in Aid of Construction

Line No.	Item (a)	Total All Columns (b)	Grants, Contamination Proceeds 265-1 to 265-6		Other 265-7	
			Depreciable (c)	Non-Depreciable (d)	Depreciable (e)	Non-Depreciable (f)
1	Balance beginning of year	\$ 1,748,675	1,717,855	30,820		
2	Add:					
3	Contributions received during year	\$ -				
4	Other credits	\$ -				
5	Total credits	\$ -	\$ -	\$ -	\$ -	\$ -
6	Deduct:					
8	Non-depreciable property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Balance end of year	\$ 1,748,675	\$ 1,717,855	\$ 30,820	\$ -	\$ -

SCHEDULE A-36
Account 272 - Accum. Amort. of Contributions - Debit
(Note: Show beginning debit balance as positive)

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	1,145,344
2	Add: Charges from the following:	
3	Acct. 108.1 Accum. Depre. Water Plant-SDWBA	140,735
4	Acct. 108.2 Accum. Depre. Water Plant - Grant Funds	6,586
5	Acct. 108.3 Accum. Depre. Water Plant - Other	126,752
6	Other debits	(221,775)
7	Total debits	\$ 52,298
8	Deduct:	
10	Other credits	
12	Balance end of year	\$ 1,197,642

**SCHEDULE B
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
1		UTILITY OPERATING INCOME		
2	400	Operating Revenues	B-1	1,424,305
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	860,719
6	403	Depreciation Expense	A-3	81,040
7	407	SDWBA Loan Amortization Expense	A-3	140,735
8	408	Taxes Other Than Income Taxes	B-3	74,261
9	409	State Corporate Income Tax Expense	B-3	800
10	410	Federal Corporate Income Tax Expense	B-3	-
11		Total operating revenue deductions		\$ 1,157,556
12		Total utility operating income		\$ 266,749
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-5	101,750
16	426	Miscellaneous Non-Utility Expense	B-5	-
17	427	Interest Expense (excluding SDWBA)	B-6	7,080
18	427	Interest Expense (SDWBA)	B-6	64,958
19		Total other income and deductions		\$ 29,712
20		Net income		\$ 296,461

SCHEDULE B-1
Account 400 - Operating Revenues

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		WATER SERVICE REVENUES			
2	460	Unmetered water revenue			
3		460.1 Residential, Single-family, Multiple Dwelling Units			-
4		460.2 Commercial and Miscellaneous			-
5		460.3 Large Water Users			-
6		460.4 Safe Drinking Water Bond Surcharge			-
7		460.5 Other Unmetered Revenue			-
8		Subtotal	\$	N/A	-
9					
10	462	Fire protection and hydrant revenue			
11		462.1 Public Fire Protection			-
12		462.2 Private Fire Protection			-
13		Subtotal	\$ -	\$ -	\$ -
14					
15	465	Irrigation revenue	-	-	\$ -
16					
17	470	Metered water revenue			
18		470.1 Residential, Single-family, Multiple Dwelling Units	884,814	884,360	\$ 454
19		470.2 Commercial and Multi-residential Master Metered	216,561	203,647	\$ 12,914
20		470.3 Large Water Users	-	-	\$ -
21		470.4 Safe Drinking Water Bond Surcharge	290,802	294,005	\$ (3,203)
22		470.5 Other Metered Revenues			-
23		Subtotal	\$ 1,392,176	\$ 1,382,012	\$ 10,164
24		Total water service revenues	\$ 1,392,176	\$ 1,382,012	\$ 10,164
25					
26	480	Other water revenue	32,129	32,020	\$ 109
27		Total Operating Revenues	\$ 1,424,305	\$ 1,414,031	\$ 10,274

SCHEDULE B-2
Account 401 - Operating Expenses

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		PLANT OPERATION AND MAINTENANCE EXPENSES			
2		VOLUME RELATED EXPENSES			
3	610	Purchased Water	-	-	\$ -
4	615	Power	86,989	89,981	\$ (2,992)
5	618	Other Volume Related Expenses	10,568	11,280	\$ (712)
6		Total volume related expenses	\$ 97,556	\$ 101,261	\$ (3,705)
7					
8		NON-VOLUME RELATED EXPENSES			
9	630	Employee Labor	166,464	265,994	\$ (99,530)
10	640	Materials	25,921	44,514	\$ (18,593)
11	650	Contract Work	50,694	41,281	\$ 9,413
12	660	Transportation Expense	33,504	37,606	\$ (4,102)
13	664	Other Plant Maintenance Expenses	10,315	25,571	\$ (15,256)
14		Total non-volume related expenses	\$ 286,898	\$ 414,965	\$ (128,067)
15		Total plant operation and maintenance exp.	\$ 384,454	\$ 516,226	\$ (131,772)
16					
17		ADMINISTRATIVE AND GENERAL EXPENSES			
18	670	Office Salaries	66,966	90,761	\$ (23,795)
19	671	Management Salaries	101,294	102,163	\$ (869)
20	674	Employee Pensions and Benefits	84,881	72,195	\$ 12,687
21	676	Uncollectible Accounts Expense	-	-	\$ -
22	678	Office Services and Rentals	17,700	25,820	\$ (8,120)
23	681	Office Supplies and Expenses	85,096	111,435	\$ (26,338)
24	682	Professional Services	28,492	64,479	\$ (35,988)
25	684	Insurance	64,424	49,698	\$ 14,726
26	688	Regulatory Compliance Expense	20,605	18,899	\$ 1,706
27	689	General Expenses	6,807	3,000	\$ 3,807
28		Total administrative and general expenses	\$ 476,265	\$ 538,451	\$ (62,186)
29	800	Expenses Capitalized - Credit (Optional)			\$ -
30	900	Clearing Accounts (Optional)			\$ -
31		Net administrative and general expense	\$ 476,265	\$ 538,451	\$ (62,186)
32		Total Operating Expenses	\$ 860,719	\$ 1,054,677	\$ (193,958)

SCHEDULE B-3
Accounts 408, 409, 410 - Taxes Charged During the Year

Line No.	Type of Tax (a)	Distribution of Taxes Charged		Total Taxes Charged During Year (d)
		Water (b)	Nonutility (c)	
1	408 Taxes other than income taxes:			
2	408.1 Property taxes	45,103		\$ 45,103
3	408.2 Payroll taxes	29,159		\$ 29,159
4	408.3 Other taxes and licenses			\$ -
5	Total taxes other than income taxes	\$ 74,261	\$ -	\$ 74,261
6				
7	409 State corporate income tax	800		\$ 800
8	410 Federal corporate income tax			\$ -
9	Total income taxes	\$ 800	\$ -	\$ 800
10				
11	Total	\$ 75,061	\$ -	\$ 75,061

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

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

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

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

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 27	
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4		
5		
6		
7		
8		
9		N/A
10	Federal tax net income	
11	Computation of tax:	
12		
13		
14		
15		
16		
17		

SCHEDULE B-5
Accounts 421 and 426 - Income and Expense from Non-Utility Operations

Line No.	Description (a)	Revenue Acct. 421 (b)	Expense Acct. 426 (c)
1	Other Income : PPP Loan forgiven, Interests, etc	101,750	
2			
3			
4			
5	Total	\$ 101,750	\$ -

SCHEDULE B-6
Account 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan- SDWBA Loan 1996	64,958
2	SDWBA Administration Fee	6,346
3	2020 PPP Loan - interest accrued and forgiven	733
4		
5		
6		
7		
8		
9		
10	Total	\$ 72,038

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	166,464		\$ 166,464
2	670	Office salaries	4	66,966		\$ 66,966
3	671	Management salaries	2	101,294		\$ 101,294
4						\$ -
5						\$ -
6		Total	10	\$ 334,724	\$ -	\$ 334,724

**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:	_____	N/A
10.	Distribution of payments:		Amount
	(a) Charged to operating expenses		\$ _____
	(b) Charged to capital amounts		\$ _____
	(c) Charged to other account		\$ _____
	Total		\$ _____
11.	Distribution of charges to operating expenses by primary accounts:		Amount
	Number and Title of Account:	_____	\$ _____
		_____	\$ _____
	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 cu ft (Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	Integrated	Gualala		1					
2	Integrated	Gualala		1					
3	Integrated	Gualala		1					
4									
5									

WELLS							Annual Quantities Pumped cu ft (Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity gpm (Unit) ²		
6	#3- North Fork	Gualala	1		23' 3"	400		
7	#4- North Fork	Gualala	1		14' 3"	850		
8	#5- North Fork	Gualala	1		13'	700		
9								
10						TOTAL	5,397,038	

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

Purchased Water for Resale							
16	Purchased from _____						
17	Annual quantities purchased		N/A		(Unit chosen) ²		
18							
19							

* State ditch, pipe line, reservoir, etc., with name, if any.
¹ Average depth to water surface below ground surface.
² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet: in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

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

Line No.	Type	Number	Combined Capacity (Gallons)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood	1	26,000	
11	Metal	12	1,091,677	
12	Concrete	30	225,000	
13	Poly	3	22,500	
14	Total	49	1,365,177	

SCHEDULE D-3

Description of Transmission and Distribution Facilities

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume				N/A				
3	Lined conduit								
4									
5	Total	-	-	-	-	-	-	-	-

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Continued
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								-
7	Flume				N/A				-
8	Lined conduit								-
9									
10	Total	-	-	-	-	-	-	-	-

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron									
12	Cast Iron (cement lined)						251		18	1,011
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw			250			1,797		271	
17	Screw or welded casing		40						210	
18	Cement - asbestos					1,610	45,732		9,605	9,675
19	Welded steel						2,840		350	450
20	Wood									
21	Other		295	3,329		2,175	5,274		17,142	29,821
22	Total	-	335	3,579	-	3,785	55,894	-	27,596	40,957

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Continued

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								4" to 12"	12" to 14"	
23	Cast Iron		20							20
24	Cast Iron (cement lined)	45	295							1,620
25	Concrete									-
26	Copper									-
27	Riveted steel									-
28	Standard screw									2,318
29	Screw or welded casing		122							372
30	Cement - asbestos									66,622
31	Welded steel									3,640
32	Wood									-
33	Other		25,557							83,593
34	Total	45	25,994	-	-	-	-	-	-	158,185

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	1,012	1,012	
3/4 - in	7	7		
1 - in	9	9		
1 1/2 - in	5	5		
2 - in	2	2		
- in				
- in				
- in				
Other				
Total	1,035	1,035	-	-

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Services
5/8 x 3/4 - in	1,035	1,012
3/4 - in	7	7
1 - in	10	9
1 1/2 - in	5	5
2 - in	2	2
- in		
- in		
- in		
Other		
Total	1,059	1,035

SCHEDULE D-6 Meter Testing Data	
Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received	
2. Used, before repair	30
3. Used, after repair	
4. Found fast, requiring billing adjustment	
Number of Meters in Service Since Last Test	
1. Ten years or less	927
2. More than 10, but less than 15 years	35
3. More than 15 years	97

SCHEDULE D-7 Water delivered to Metered Customers by Months and Years in Hundred Cubic Feet								
	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Single-family residential	3,294	2,934	3,313	3,757	4,506	4,005	4,027	25,836
Commercial and Multi-residential	1,068	773	1,084	997	1,178	1,181	1,246	7,528
Large water users								-
Public authorities								-
Irrigation								-
Other								-
Total	4,362	3,707	4,398	4,755	5,684	5,186	5,274	33,364
	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Single-family residential	4,293	4,786	3,583	3,663	2,955	19,279	45,115	45,561
Commercial and Multi-residential	1,384	1,370	1,053	1,053	895	5,756	13,284	11,622
Large water users						-	-	-
Public authorities						-	-	-
Irrigation						-	-	-
Other						-	-	-
Total	5,677	6,156	4,636	4,716	3,850	25,035	58,399	57,183

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: 3689

**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?	NO
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:	10/28/08
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 ***

SCHEDULE E-1
FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA

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

1. Current Fiscal Agent:

Name:	FISCAL 1 - ***7893	FISCAL 2 - ***0261
Address:	West America Bank	West America Bank
Phone Number:	39225 S Hwy 1, Gualala, CA 95445	39225 S Hwy 1, Gualala, CA 95445
Account Number:	(707) 884-5250	(707) 884-5250
Date Hired:	xxx xxx 7893	xxx xxx 0261
	08/01/1996	06/28/2017

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

FISCAL 1		
- ***7893	\$	211,416.24
FISCAL 2		
- ***0261	\$	79,385.28

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer	
		FISCAL 1 - ***7893	FISCAL 2 - ***0261
5/8 X 3/4 inch	1,035	\$ 15.91	\$ 6.08
3/4 inch	7	\$ 23.87	\$ 9.13
1 inch	10	\$ 39.78	\$ 15.21
1 1/2 inch	5	\$ 79.55	\$ 30.42
2 inch	2	\$ 127.28	\$ 48.67
3 inch	-	\$ 238.65	\$ 91.26
4 inch	-	\$ 397.75	\$ 152.10
6 inch			
Number of Flat Rate Customers			
Total	1,059		

3. Summary of the bank account activities showing:

	FISCAL 1 -	FISCAL 2 -
	***7893	***0261
Balance at beginning of year	\$ 231,741	15,062
Add: Surcharge collections	211,416	79,385
Interest earned		
Other deposits		
Less: Loan payments	(206,783)	(77,899)
Bank charges		
Other withdrawals		
Balance at end of year	\$ 236,375	16,549

4. Reason for other deposits/withdrawals

N/A

5. Total Accumulated Reserve \$ 252,924

SCHEDULE E-2 FACILITIES FEES DATA

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

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

1. Trust Account Information:

Bank Name: 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
*** NONE ***	\$ -
	\$
	\$
	\$
	\$

B. Residential

NAME	AMOUNT
*** NONE ***	\$ -
	\$
	\$
	\$
	\$

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 106,554.38
Deposits during the year	-
Interest earned for calendar year	0.20
Withdrawals from this account	
Balance at end of year	\$ 106,554.58

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

_____ **N/A** _____

DECLARATION

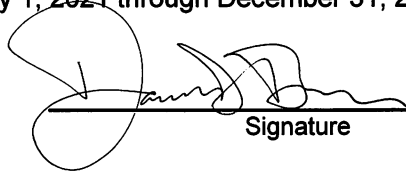
(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)

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, 2021 through December 31, 2021.

President
Title (Please Print)


Signature

(707) 884-3579
Telephone Number

4/11/22
Date

INDEX

	<u>PAGE</u>
Advances for construction	24
Assets	10
Balance Sheet	10-11
Common Stock	20
Contributions in aid of construction	26
Depreciation and amortization reserves	15
Declaration	39
Deferred taxes	19
Dividends appropriations	20
Employees and their compensation	31
Engineering and management fees	32
Excess Capacity and Non-Tariffed Services	9
Facilities Fees Data	38
Income Statement	27
Liabilities	11
Loans to officers, directors, or shareholders	32
Long-term debt	22
Management compensation	31
Meters and services	35
Non-utility property	14
Officers	5
Operating expenses	29
Operating revenues	28
Organization and control	5
Other current assets	19
Other income	31
Other paid in capital	21
Payables to affiliated companies	22
Population served	30
Proprietary capital	22
Purchased water for resale	33
Receivables from affiliated companies	18
Retained earnings	21
Safe Drinking Water Bond Act/State Revolving Fund Data	37
Service connections	35
Sources of supply and water developed	33
Status with Board of Health	36
Stockholders	20
Storage facilities	33
Taxes	30
Transmission and distribution facilities	34
Utility plant	12-13
Water delivered to metered customers	35
Water plant in service	12-13
Water plant held for future use	14