Received _____

Examined _____

CLASS B and C
WATER UTILITIES

U# **38W**

2022
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 **95445-1000**
(OFFICIAL MAILING ADDRESS) ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2022

REVISION 04.01.2025

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GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN APRIL 30, 2023, 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 **water.division@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, 2022 through December 31, 2022. 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, Phone Number, and Email:
P.O. Box 1000, Gualala, CA 95445

3. Name and title of person to whom correspondence should be addressed to:
David D. Bower, President
Email: **office@ngwco.com**
Telephone: **(707) 884-3579**

4. Address where accounting records are maintained:
38958 Cypress Way, Gualala, CA 95445

5. Service Areas and County (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**
Email:
Telephone:

7. OWNERSHIP. Check and fill in appropriate line:
- ☐ Individual (name of owner)
- ☐ Partnership (name of partner)
- ☐ Partnership (name of partner)
- ☐ Partnership (name of partner)
- ☐ Corporation (corporate name)
- ☑ Subchapter S Corp (stockholders' names) **John H. Bower/ David Bower/ Michael Bower**

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:
Name:
Name:
Name:
N/A

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:
Email address of firm or consultant:
Phone Number of firm or consultant:
N/A

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.

REVISED

UTILITY PLANT AND CAPITALIZATION DATA

Calendar Year 2022

Name of Utility: **NORTH GUALALA WATER COMPANY** Telephone: **(707) 884-3579**

Person Responsible for this Report: **Suzette Y. Eissler**

		1/1/2022	12/31/2022	Average
	UTILITY PLANT DATA			
1	Utility Plant	$ 9,950,305	$ 10,031,372	$ 9,990,838
2	Accumulated Depreciation/Amortization	(5,195,567)	(5,475,398)	(5,335,483)
3	Net Utility Plant	4,754,738	4,555,974	4,655,356
4	Advances for Construction	-	-	-
5	Contributions in Aid of Construction	1,748,675	2,069,989	1,909,332
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	2,517,638	2,639,115	2,578,376
15	Proprietary Capital (Individual or Partnership)	-	-	-
16	Long-Term Debt	1,971,904	1,822,661	1,897,282

REVISED

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2022

Name of Utility: **NORTH GUALALA WATER COMPANY** Telephone: **(707) 884-3579**

		Annual Amount
	INCOME/EXPENSES DATA	
1	Operating Revenues	$ 1,401,662
2	Operating Expenses	902,300
3	Depreciation	70,075
4	SDWBA Loan Amortization Expense	144,903
5	Taxes	74,218
6	Utility Operating Income	210,166
7	Non-Utility Income	2,886
8	Interest Expense	6,346
9	Net Income	145,947
10		
11	**OPERATING EXPENSES DATA**	
12	Purchased Water	-
13	Power	108,496
14	Other Volume Related Expenses	11,235
15	Non-Volume Related Expenses	304,088
16	Administrative and General Expenses	478,481
17		
18	**OTHER DATA**	
19		

		Jan. 1	Dec. 31	Annual Average
20	Active Service Connections (Exc. Fire Protect.)			
21				
22	Metered Service Connections	1,035	1,038	1,037
23	Flat Rate Service Connections	-	-	-
24	Total Active Service Connections	1,035	1,038	1,037

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 2022:

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

REVISED

SCHEDULE A
COMPARATIVE BALANCE SHEET
Assets and Other Debits

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
1.1		**UTILITY PLANT**			
2.1	101	Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	A-1, A-1a	3,874,270	3,855,488
3.1	101.1	Water Plant in Service - SDWBA/SRF	A-1, A-1b	4,442,521	4,442,521
4.1	101.2	Water Plant in Service - Grant Funds	A-1, A-1c	169,688	169,688
5.1	101.3	Water Plant in Service - Other	A-1	-	-
6.1	103	Water Plant Held for Future Use	A-1, A-1d	-	-
7.1	104	Water Plant Purchased or Sold	A-1	-	-
8.1	105	Construction Work in Progress - Water Plant	A-1	756,333	1,012,728
9.1	105.1	Construction Work in Progress - SDWBA/SRF	A-1	469,880	469,880
10.1	105.2	Construction Work in Progress - Grant Funds	A-1	315,618	-
11.1	105.3	Construction Work in Progress - Other	A-1	3,063	-
12.1	114	Water Plant Acquisition Adjustments	A-1	-	-
13.1		Total Utility Plant		$ 10,031,372	$ 9,950,305
14.1	108	Accumulated Depreciation of Water Plant	A-3	(2,673,494)	(2,545,152)
15.1	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	(2,745,749)	(2,600,846)
16.1	108.2	Accumulated Depreciation of Water Plant - Grant Funds	A-3	(56,155)	(49,569)
17.1	108.3	Accumulated Depreciation of Water Plant - Other	A-3	-	-
18.1		Total Accumulated Depreciation/Amortization		$ (5,475,398)	$ (5,195,567)
19.1		Net Utility Plant		$ 4,555,974	$ 4,754,738
20.1					
21.1		**INVESTMENTS**			
22.1	121	Non-utility Property and Other Assets	A-2	-	-
23.1	122	Accumulated Depreciation of Non-Water Utility Property	A-3	-	-
24.1		Net non-utility property		$ -	$ -
25.1	123	Investments in Affiliated Companies	A-4	-	-
26.1	124	Other Investments	A-5	-	-
27.1		Total Investments		$ -	$ -
28.1					
29.1		**CURRENT AND ACCRUED ASSETS**			
30.1	131	Cash	A-6	370,438	64,696
31.1	132	Cash - Special Deposits	A-7	390,818	409,899
32.1	141	Accounts Receivable - Customers	A-8	97,379	104,185
33.1	142	Receivables from Affiliated Companies	A-9	-	-
34.1	143	Accumulated Provision for Uncollectible Accounts	A-10	-	-
35.1	151	Materials and Supplies	A-11	45,223	32,555
36.1	174	Other Current Assets	A-12	24,768	17,579
37.1		Total current and accrued assets		$ 928,626	$ 628,914
38.1					
39.1	180	Deferred Charges	A-13	185,040	157,830
40.1	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41.1					
42.1		**Total Assets and Other Debits**		$ 5,669,640	$ 5,541,482

REVISED

SCHEDULE A
COMPARATIVE BALANCE SHEET
Liabilities and Other Credits

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
1.2		**CORPORATE CAPITAL AND RETAINED EARNINGS**			
2.2	201	Common Stock	A-15	500	500
3.2	204	Preferred Stock	A-16	-	-
4.2	206	Subchapter S Corporation Accumulated Adjustments Account	A-18	2,638,615	2,517,138
5.2	211	Other Paid-in Capital	A-19	-	-
6.2	215	Retained Earnings	A-20	-	-
7.2		Total corporate capital and retained earnings		$ 2,639,115	$ 2,517,638
8.2					
9.2		**PROPRIETARY CAPITAL**			
10.2	218	Proprietary Capital	A-21	-	-
11.2					
12.2		**LONG TERM DEBT**			
13.2	224	Long-term Debt	A-22	1,822,661	1,971,904
14.2					
15.2		**CURRENT AND ACCRUED LIABILITIES**			
16.2	230	Payables to Affiliated Companies	A-23	-	-
17.2	231	Accounts Payable	A-24	3,736	126,971
18.2	232	Short-term Notes Payable	A-25	149,243	144,903
19.2	233	Customer Deposits	A-26	39,300	50,420
20.2	236	Taxes Accrued	A-27	-	-
21.2	237	Interest Accrued	A-28	14,982	16,083
22.2	241	Other Current Liabilities	A-29	35,609	9,959
23.2		Total current and accrued liabilities		$ 242,870	$ 348,336
24.2					
25.2		**DEFERRED CREDITS**			
26.2	252	Advances for Construction	A-30	-	-
27.2	253	Other Credits	A-31	157,499	152,570
28.2	255	Accumulated Deferred Investment Tax - Credits	A-32	-	-
29.2	282	Accumulated Deferred Income Taxes - Accel. Tax Depreciation	A-33	-	-
30.2	283	Accumulated Deferred Income Tax Liabilities	A-34	-	-
31.2		Total deferred credits		$ 157,499	$ 152,570
32.2					
33.2		**CONTRIBUTIONS IN AID OF CONSTRUCTION**			
34.2	265	Contributions in Aid of Construction	A-35	2,069,989	1,748,675
35.2	272	Accumulated Amortization of Contributions	A-36	(1,262,494)	(1,197,642)
36.2		Net Contributions in Aid of Construction		$ 807,495	$ 551,033
37.2		**Total Liabilities and Other Credits**		$ 5,669,640	$ 5,541,482

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)	3,855,488	-	-	18,782	$ 3,874,270
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	1,012,728	59,223		(315,618)	$ 756,333
8	105.1	Construction Work in Progress - SDWBA/SRF	469,880				$ 469,880
9	105.2	Construction Work in Progress - Grant Funds	-			315,618	$ 315,618
10	105.3	Construction Work in Progress - Other	-			3,063	$ 3,063
11	114	Water Plant Acquisition Adjustments					$ -
12		**Total utility plant**	$ 9,950,305	$ 59,223	$ -	$ 21,844	$ 10,031,372

*** 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	305	Wells	$ 137,583				$ 137,583
9	306	Pumping Equipment	$ 214,914				$ 214,914
10	307	Other Water Source Plant	$ 16,428				$ 16,428
11	308	Water Treatment Plant	$ 135,643				$ 135,643
12	309	Reservoirs, Tanks and Standpipes	$ 275,827				$ 275,827
13	311	Water Mains	$ 1,740,069				$ 1,740,069
14	312	Services and Meter Installations	$ 85,169				$ 85,169
15	313	Meters	$ 366,761				$ 366,761
16	314	Hydrants	$ 53,982			4,160	$ 58,142
17	315	Other Equipment	$ 207,483			14,622	$ 222,104
18	316	Office Furniture and Equipment	$ 57,310				$ 57,310
19	317	Transportation Equipment	$ 138,571				$ 138,571
20		Total depreciable plant	$ 3,622,590	$ -	$ -	$ 18,782	$ 3,641,372
21		**Total water plant in service**	$ 3,855,488	$ -	$ -	$ 18,782	$ 3,874,270

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

314 -Hydrants - installed a new hydrant in the system

315- Other Equipment - puchased Turbidity Testing Equip't

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	101	Structures	$ 65,178				$ 65,178
8	102	Wells	$ 18,228				$ 18,228
9	103	Pumping Equipment	$ 56,020				$ 56,020
10	104	Other Water Source Plant	$ 235,151				$ 235,151
11	105	Water Treatment Plant	$ 610,579				$ 610,579
12	106	Reservoirs, Tanks and Sandpipes	$ 885,219				$ 885,219
13	107	Water Mains	$ 2,572,145				$ 2,572,145
14							$ -
15							$ -
16							$ -
17							$ -
18							$ -
19							$ -
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 Accumulated Depreciation of Water Plant (b)	Account 108.1 Accumulated Amortization of SDWBA/SRF (c)	Account 108.2 Accumulated Depreciation of Water Plant - Grant Funds (d)	Account 108.3 Accumulated Depreciation of Water Plant - Other (e)	Account 122 Accumulated Depreciation of Non-Water Utility Property (f)
1	Balance in reserves at beginning of year		2,545,152	2,600,846	49,569		
2	Add: Credits to reserves during year						
3	(a) Charged to Account 272		64,852				
4	(b) Charged to Account 403		70,075		6,586		
5	(c) Charged to Account 407			144,903			
6	(d) Charged to Account 426						
7	(e) Charged to clearing accounts.						
8	(f) Salvage recovered						
9	(g) All other credits						
10	Total Credits		$ 134,928	$ 144,903	$ 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		$ 2,673,494	$ 2,745,749	$ 56,155	$ -	$ -
17							
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %					**3.55 %**	
19	(2) CPUC Authorization for Composite Depreciation Rate (CPUC Decision, Resolution, or Advice Letter):						
20	***01/01/1985 - CPUC Uniform System of Accounts for Classes B,C & D- Section 4 - Depreciation Instructions***						
21	(3) EXPLANATION OF ALL OTHER CREDITS:						
22	***** NONE *****						
23							
24							
25							
26	(4) EXPLANATION OF ALL OTHER DEBITS:						
27	***Accumulated Depreciation of EM GRANT***						
28							
29							
30							
31							
32	(5) 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	$ 138,724	8,634			$ 147,357
2	307	Wells	$ 93,189	4,582			$ 97,770
3	311	Pumping Equipment	$ 213,059	14,483			$ 227,543
4	317	Other Water Source Plant	$ 13,509	821			$ 14,331
5	320	Water Treatment Plant	$ 150,039	6,782			$ 156,821
6	330	Reservoirs, Tanks and Standpipes	$ 254,543	5,020			$ 259,563
7	331	Water Mains	$ 1,163,861	31,669			$ 1,195,531
8	333	Services and Meter Installations	$ 42,708	2,129			$ 44,837
9	334	Meters	$ 163,423	18,338			$ 181,761
10	335	Hydrants	$ 32,398	1,402			$ 33,799
11	339	Other Equipment	$ 198,598	21,479			$ 220,078
12	340	Office Furniture and Equipment	$ 63,868	5,731			$ 69,599
13	341	Transportation Equipment	$ 66,803	13,857			$ 80,660
14		Total	$ 2,594,722	$ 134,928	$ -	$ -	$ 2,729,650

SCHEDULE A-4
Account 123 - Investments in Affliliated Companies

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-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	(5,911)	200,258
4	131.3 Cash - Savings	70,157	169,730
5	Total	$ 64,696	$ 370,438

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	132.1 SDWBA/SRF - FISCAL 1	236,375	240,034
2	132.4 Facilities Fees	106,555	111,484
3	132.3 SDWBA/SRF - 2016	16,549	-
4	132.5 Security Deposits	50,420	39,300
5	Total	$ 409,899	$ 390,818

SCHEDULE A-8
Account 141 - Acounts Receivable - Customers

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Accounts Receivable	104,185	97,379
2			
3			
4			
5	Total	$ 104,185	$ 97,379

SCHEDULE A-9
Account 142 - Receivables from Affliliated Companies

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2	**NONE**		
3			
4			
5	Total	$ -	$ -

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

Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	
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	$ -

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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	32,555	45,223
2			
3			
4			
5	Total	$ 32,555	$ 45,223

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 Property Taxes	17,579	24,768
2			
3			
4			
5	Total	$ 17,579	$ 24,768

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	57,118	50,772
2	WATER SUPPLY MEMO ACCT (WSMA)	48,200	81,757
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	$ 157,830	$ 185,040

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)	Dividends Declared During Year 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)	Dividends Declared During Year Amount (h)
1						$ -		$ -
2								$ -
3			N/A					$ -
4								$ -
5						$ -		$ -
6				Total	$ -	$ -		$ -

[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	500	Total number of shares	-

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SCHEDULE A-18
Account 206 - Subchapter S Corporation Accumulated Adjustments Account

Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	2,517,138
2	Credit:	
3	Net Income	145,947
4	Accounting Adjustments	
5	Total Credits	$ 145,947
6	Debit:	
7	Net Loss	
8	Accounting Adjustments	(24,470)
9	Dividends	
10	Total Debits	$ (24,470)
11	Balance end of year	$ 2,638,615

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	N/A		
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	N/A
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	1,971,904	1,822,661	2.97%	60,759	60,759
2								
3								
4								
5								
6								
7								
8			Total	$ 1,971,904	$ 1,822,661		$ 60,759	$ 60,759

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	NONE					
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	126,971	3,736
2			
3			
4			
5	Total	$ 126,971	$ 3,736

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	144,903	149,243	2.97%	60,759	60,759
2								
3								
4								
5								
6								
7								
8			Total	$ 144,903	$ 149,243		$ 60,759	$ 60,759

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	50,420	39,300
2			
3			
4			
5	Total	$ 50,420	$ 39,300

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	16,083	14,982
3	237.3 Interest accrued on other liabilities		
4			
5	Total	$ 16,083	$ 14,982

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	241.1 Accrued Payroll	9,959	35,609
2			
3			
4			
5	Total	$ 9,959	$ 35,609

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	N/A
9	Total refunds	$ -
10	Transfers to Acct. 265, Contributions in aid of Construction	
11	Due to expiration of contracts	
12	Due to present worth discount	
13	Total transfers to Acct. 265	$ -
14	Securities Exchanged for Contracts	
15	Subtotal - charges during year	$ -
16	Balance end of year	$ -

SCHEDULE A-31
Account 253 - Other Credits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	253 Other- Facilities Fees	106,554	111,483
2	253.1 - Deferred Credits- CLRMA	46,016	46,016
3			
4			
5	Total	$ 152,570	$ 157,499

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	$ -	$ -

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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	N/A		
3			
4			
5	Total	$ -	$ -

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	$ 321,314	321,314			
4	Other credits	$ -				
5	Total credits	$ 321,314	$ 321,314	$ -	$ -	$ -
6	Deduct:					
8	Non-depreciable property retired	$ -				
9	Other debits	$ -				
10	Total debits	$ -	$ -	$ -	$ -	$ -
11	Balance end of year	$ 2,069,989	$ 2,039,169	$ 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	1,197,642
2	Add: Charges from the following:	
3	Acct. 108.1 Accum. Depre. Water Plant-SDWBA	144,903
4	Acct. 108.2 Accum. Depre. Water Plant - Grant Funds	6,586
5	Acct. 108.3 Accum. Depre. Water Plant - Other	128,342
6	Other debits	(214,979)
7	Total debits	$ 64,852
8	Deduct:	
10	Other credits	
12	Balance end of year	$ 1,262,494

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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	1,401,662
3				
4		**OPERATING REVENUE DEDUCTIONS**		
5	401	Operating Expenses	B-2	902,300
6	403	Depreciation Expense	A-3	70,075
7	407	SDWBA Loan Amortization Expense	A-3	144,903
8	408	Taxes Other Than Income Taxes	B-3	73,418
9	409	State Corporate Income Tax Expense	B-3	800
10	410	Federal Corporate Income Tax Expense	B-3	-
11		Total operating revenue deductions		$ 1,191,497
12		Total utility operating income		$ 210,166
13				
14		**OTHER INCOME AND DEDUCTIONS**		
15	421	Non-Utility Income	B-5	2,886
16	426	Miscellaneous Non-Utility Expense	B-5	-
17	427	Interest Expense (excluding SDWBA)	B-6	6,346
18	427	Interest Expense (SDWBA)	B-6	60,759
19		Total other income and deductions		$ (64,219)
20		**Net income / <Loss>**		$ 145,947

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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	$		-
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	913,758	884,814	$ 28,945
19		470.2 Commercial and Multi-residential Master Metered	222,720	216,561	$ 6,159
20		470.3 Large Water Users	-	-	$ -
21		470.4 Safe Drinking Water Bond Surcharge	233,019	290,802	$ (57,782)
22		470.5 Other Metered Revenues			$ -
23		Subtotal	$ 1,369,498	$ 1,392,176	$ (22,678)
24		Total water service revenues	$ 1,369,498	$ 1,392,176	$ (22,678)
25					
26	480	Other water revenue	32,165	32,129	$ 36
27		Total Operating Revenues	$ 1,401,662	$ 1,424,305	$ (22,642)

N/A

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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	108,496	86,989	$ 21,507
5	618	Other Volume Related Expenses	11,235	10,568	$ 667
6		Total volume related expenses	$ 119,731	$ 97,556	$ 22,174
7					
8		**NON-VOLUME RELATED EXPENSES**			
9	630	Employee Labor	177,256	166,464	$ 10,792
10	640	Materials	26,609	25,921	$ 688
11	650	Contract Work	43,210	50,694	$ (7,484)
12	660	Transportation Expense	47,253	33,504	$ 13,749
13	664	Other Plant Maintenance Expenses	9,760	10,315	$ (555)
14		Total non-volume related expenses	$ 304,088	$ 286,898	$ 17,191
15		Total plant operation and maintenance exp.	$ 423,819	$ 384,454	$ 39,365
16					
17		**ADMINISTRATIVE AND GENERAL EXPENSES**			
18	670	Office Salaries	91,173	66,966	$ 24,207
19	671	Management Salaries	115,206	101,294	$ 13,912
20	674	Employee Pensions and Benefits	76,871	84,881	$ (8,010)
21	676	Uncollectible Accounts Expense	(380)	-	$ (380)
22	678	Office Services and Rentals	11,700	17,700	$ (6,000)
23	681	Office Supplies and Expenses	99,414	85,096	$ 14,318
24	682	Professional Services	16,322	28,492	$ (12,170)
25	684	Insurance	45,544	64,424	$ (18,880)
26	688	Regulatory Compliance Expense	19,630	20,605	$ (976)
27	689	General Expenses	3,000	6,807	$ (3,807)
28		Total administrative and general expenses	$ 478,481	$ 476,265	$ 2,216
29	800	Expenses Capitalized - Credit (Optional)			$ -
30	900	Clearing Accounts (Optional)			$ -
31		Net administrative and general expense	$ 478,481	$ 476,265	$ 2,216
32		Total Operating Expenses	$ 902,300	$ 860,719	$ 41,581

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	42,348		$ 42,348
3	408.2 Payroll taxes	31,071		$ 31,071
4	408.3 Other taxes and licenses			$ -
5	Total taxes other than income taxes	$ 73,418	$ -	$ 73,418
6				
7	409 State corporate income tax	800		$ 800
8	410 Federal corporate income tax			$ -
9	Total income taxes	$ 800	$ -	$ 800
10				
11	Total	$ 74,218	$ -	$ 74,218

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		

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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	ARPA- Federal Arrearage Payment Plan	318	
2	WC Refund	2,093	
3	Interest - Savings Acct	75	
4	Other - return check fees, etc.	400	
5			
6	Total	$ 2,886	$ -

SCHEDULE B-6
Account 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan- SDWBA Loan 1996	60,759
2	SDWBA Administration Fee	6,346
3		
4		
5		
6		
7		
8		
9		
10	Total	$ 67,105

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	5	177,256		$ 177,256
2	670	Office salaries	4	91,173		$ 91,173
3	671	Management salaries	2	115,206		$ 115,206
4						$ -
5						$ -
6		Total	11	$ 383,635	$ -	$ 383,635

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.								
4.				N/A				
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:

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 Claim	Priority Right Capacity	Diversions Max.	Diversions 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 .....(Unit)[2]		
6	#3- North Fork	Gualala	1		23' 3"	400		
7	#4- North Fork	Gualala	1		14' 3"	850	2,278,967	
8	#5- North Fork	Gualala	1		13'	700	2,194,651	
9								
10								

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 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	
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) 4" to 12"	Other Sizes (Specify Sizes) 12" to 14"	Total All Sizes
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 Prior Year	Metered - Dec 31 Current Year	Flat Rate - Dec 31 Prior Year	Flat Rate - Dec 31 Current Year
5/8 x 3/4 - in	1,012	1,015		
3/4 - in	7	7		
1 - in	9	9		
1 1/2 - in	5	5		
2 - in	2	2	N/A	
- in				
- in				
- in				
Other				
Total	1,035	1,038	-	-

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

Size	Meters	Active Service Connections
5/8 x 3/4 - in	1,036	1,015
3/4 - in	7	7
1 - in	10	9
1 1/2 - in	5	5
2 - in	2	2
- in		
- in		
- in		
Other		
Total	1,060	1,038

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 . . .	10
2. Used, before repair	20
3. Used, after repair	0
4. Found fast, requiring billing adjustment	0
Number of Meters in Service Since Last Test	
1. Ten years or less	931
2. More than 10, but less than 15 years	36
3. More than 15 years	93

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	3,388	2,722	3,045	3,575	3,245	4,007	4,366	24,349
Commercial and Multi-residential	990	899	1,018	1,216	1,199	1,334	1,352	8,007
Large water users								-
Public authorities								-
Irrigation								-
Other								-
Total	4,378	3,621	4,063	4,791	4,445	5,340	5,718	32,356

	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Single-family residential	4,903	3,715	3,286	2,939	2,797	17,640	41,989	45,115
Commercial and Multi-residential	1,472	1,079	950	825	960	5,286	13,293	13,284
Large water users						-	-	
Public authorities						-	-	
Irrigation						-	-	
Other						-	-	
Total	6,375	4,795	4,236	3,764	3,757	22,926	55,282	58,399

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

Total acres irrigated: **N/A**

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:

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

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

FISCAL 1 - ***7893	**$ 210,421.71**
FISCAL 2 - ***0261	**$ 22,608.13**

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer	
		FISCAL 1 - ***7893	FISCAL 2 - ***0261
5/8 X 3/4 inch	1,036	$ 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	1,060		

3. Summary of the bank account activities showing:

	FISCAL 1 - ***7893	FISCAL 2 - ***0261
Balance at beginning of year	$ 236,375	16,549
Add: Surcharge collections	210,422	22,608
Interest earned		
Other deposits		
Less: Loan payments	(206,763)	
Bank charges		
Other withdrawals		(39,157)
Balance at end of year	$ 240,034	0

4. Reason for other deposits/withdrawals

Loan fully paid. NGWC prepaid the first loan payment. Final balance in account was transferred to general funds after loan was fully paid.

5. Total Accumulated Reserve $ 240,034

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
*** N O N E ***	$
	$
	$
	$

B. Residential

NAME	AMOUNT
Chase and Shavawn Forester - Account# 91341020	$ 4,929
	$
	$
	$

3. Summary of the bank account activities showing:

Balance at beginning of year	$ 106,555
Deposits during the year	4,929
Interest earned for calendar year	
Withdrawals from this account	
Balance at end of year	$ 111,484

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

N/A

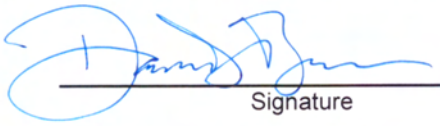
DECLARATION

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

I, the undersigned David Bower
Officer & Owner

of NORTH GUALALA WATER COMPANY, INC
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, 2022 through December 31, 2022.

President Title (Please Print)	 Signature
(707) 884-3579 Telephone Number	4/1/2025 Date

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