Received ______________

Examined ______________

CLASS B and C
WATER UTILITIES

U# ______________

2023
ANNUAL REPORT
OF

Big Basin Water Company, Inc.

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

In care of Serviam by Wright, LLP

3 Corporate Park, Suite 100, Irvine, CA 92606
(OFFICIAL MAILING ADDRESS) ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2023

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2024

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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, 2024, 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, 2023 through December 31, 2023. Fiscal year reports will not be accepted.

GENERAL INFORMATION

1. Name under which utility is doing business: Big Basin Water Company, Inc.

2. Official mailing address, Phone Number, and Email:
C/)O Serviam by Wright, LLP 3 Corporate Park, Suite 100, Irvine, CA 92606

3. Name and title of person to whom correspondence should be addressed to:
Mayya Magay, Court Receiver; magay@serviam.Law
Email:
Telephone: 949-200-6726

4. Address where accounting records are maintained:
3 Corporate Park, Suite 100, Irvine, CA 92606

5. Service Areas and County (Refer to district reports if applicable): Boulder Creek Country Club area of Santa Cruz County

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
Name:
Address:
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)
- [x] Subchapter S Corp (stockholders' names) Jim Moore

Organized under laws of (state) CA Date: Oct-84

Principal Officers:

Name	Title
Jim Moore	President
Damian Moore	Secretary
Teri Moore	Treasurer

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	Date

10. Use the space below for supplementary information or explanations concerning this report:
The corporation has been under a court ordered receivorship as of October 29,2023. Serviam by Wright, LLP is the court receivor.

11. List Name, Grade, and License Number of all Licensed Operators:

12. This annual report was prepared by:

Name of firm or consultant: Walters and Kondrasheff, CPAs

Address of firm or consultant: 4 Carbonero Way, Suite A, Scotts Valley, CA 95066

Email address of firm or consultant: krystal@waltersandkondrasheff.com

Phone Number of firm or consultant: 831-429-8617

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 2023

Name of Utility: Big Basin Water Company, Inc.　　Telephone: 949-200-6726

Person Responsible for this Report: Mayya Magay, Court Receiver

		1/1/2023	12/31/2023	Average
	UTILITY PLANT DATA			
1	Utility Plant	$ 1,407,165	$ 1,294,400	$ 1,350,783
2	Accumulated Depreciation/Amortization	(1,262,686)	(1,181,778)	(1,222,232)
3	Net Utility Plant	144,479	112,622	128,551
4	Advances for Construction	-	-	-
5	Contributions in Aid of Construction	-	-	-
6	Accumulated Deferred Taxes	-	-	-
7				
8				
9				
10	**CAPITALIZATION**			
11	Common Stock	145,302	(154,698)	(4,698)
12	Preferred Stock	-	-	-
13	Retained Earnings	89,334	153,685	121,510
14	Total Corporate Capital and Retained Earnings	234,636	(1,013)	116,812
15	Proprietary Capital (Individual or Partnership)	-	-	-
16	Long-Term Debt	465,334	437,000	451,167

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2023

Name of Utility: Big Basin Water Company, Inc. Telephone: 949-200-6726

		Annual Amount
	INCOME/EXPENSES DATA	
1	Operating Revenues	$ 335,418
2	Operating Expenses	463,602
3	Depreciation	1,881
4	SDWBA Loan Amortization Expense	-
5	Taxes	11,010
6	Utility Operating Income	(141,075)
7	Non-Utility Income	75,604
8	Interest Expense	10,285
9	Net Income	(189,567)
10		
11	**OPERATING EXPENSES DATA**	
12	Purchased Water	-
13	Power	24,789
14	Other Volume Related Expenses	-
15	Non-Volume Related Expenses	110,637
16	Administrative and General Expenses	328,176
17		
18	**OTHER DATA**	

		Jan. 1	Dec. 31	Annual Average
19				
20	Active Service Connections (Exc. Fire Protect.)			
21				
22	Metered Service Connections	532	517	525
23	Flat Rate Service Connections	3	15	9
24	Total Active Service Connections	535	532	534

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 2023:

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											

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	246,113	374,278
3.1	101.1	Water Plant in Service - SDWBA/SRF	A-1, A-1b	1,048,287	1,032,887
4.1	101.2	Water Plant in Service - Grant Funds	A-1, A-1c	-	-
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	-	-
9.1	105.1	Construction Work in Progress - SDWBA/SRF	A-1	-	-
10.1	105.2	Construction Work in Progress - Grant Funds	A-1	-	-
11.1	105.3	Construction Work in Progress - Other	A-1	-	-
12.1	114	Water Plant Acquisition Adjustments	A-1	-	-
13.1		Total Utility Plant		$ 1,294,400	$ 1,407,165
14.1	108	Accumulated Depreciation of Water Plant	A-3	(148,890)	(229,798)
15.1	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	(1,032,888)	(1,032,888)
16.1	108.2	Accumulated Depreciation of Water Plant - Grant Funds	A-3	-	-
17.1	108.3	Accumulated Depreciation of Water Plant - Other	A-3	-	-
18.1		Total Accumulated Depreciation/Amortization		$ (1,181,778)	$ (1,262,686)
19.1		Net Utility Plant		$ 112,622	$ 144,479
20.1					
21.1		**INVESTMENTS**			
22.1	121	Non-utility Property and Other Assets	A-2	617,801	557,801
23.1	122	Accumulated Depreciation of Non-Water Utility Property	A-3	-	-
24.1		Net non-utility property		$ 617,801	$ 557,801
25.1	123	Investments in Affiliated Companies	A-4	-	-
26.1	124	Other Investments	A-5	-	-
27.1		Total Investments		$ 617,801	$ 557,801
28.1					
29.1		**CURRENT AND ACCRUED ASSETS**			
30.1	131	Cash	A-6	416	1,131
31.1	132	Cash - Special Deposits	A-7	3,981	4,004
32.1	141	Accounts Receivable - Customers	A-8	107,604	44,058
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	35,876	31,577
36.1	174	Other Current Assets	A-12	-	-
37.1		Total current and accrued assets		$ 147,877	$ 80,770
38.1					
39.1	180	Deferred Charges	A-13	-	-
40.1	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41.1					
42.1		**Total Assets and Other Debits**		$ 878,300	$ 783,050

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	(154,698)	145,302
3.2	204	Preferred Stock	A-16	-	-
4.2	206	Subchapter S Corporation Accumulated Adjustments Account	A-18	-	-
5.2	211	Other Paid-in Capital	A-19	-	-
6.2	215	Retained Earnings	A-20	153,685	89,334
7.2		Total corporate capital and retained earnings		$ (1,013)	$ 234,636
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	437,000	465,334
14.2					
15.2		**CURRENT AND ACCRUED LIABILITIES**			
16.2	230	Payables to Affiliated Companies	A-23	-	-
17.2	231	Accounts Payable	A-24	300,642	31,491
18.2	232	Short-term Notes Payable	A-25	60,000	60,000
19.2	233	Customer Deposits	A-26	-	-
20.2	236	Taxes Accrued	A-27	-	-
21.2	237	Interest Accrued	A-28	25,662	4,543
22.2	241	Other Current Liabilities	A-29	56,009	47,046
23.2		Total current and accrued liabilities		$ 442,313	$ 143,080
24.2					
25.2		**DEFERRED CREDITS**			
26.2	252	Advances for Construction	A-30	-	-
27.2	253	Other Credits	A-31	-	-
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		$ -	$ -
32.2					
33.2		**CONTRIBUTIONS IN AID OF CONSTRUCTION**			
34.2	265	Contributions in Aid of Construction	A-35	-	-
35.2	272	Accumulated Amortization of Contributions	A-36	-	-
36.2		Net Contributions in Aid of Construction		$ -	$ -
37.2		**Total Liabilities and Other Credits**		$ 878,300	$ 843,050

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)	374,278	-	-	(128,165)	$ 246,113
2	101.1	Water Plant In Service - SDWBA/SRF (Sch A-1b)	1,032,887	15,400	-	-	$ 1,048,287
3	101.2	Water Plant In Service - Grant Funds (Sch A-1c)	-	-	-	-	$ -
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					$ -
8	105.1	Construction Work in Progress - SDWBA/SRF					$ -
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**	$ 1,407,165	$ 15,400	$ -	$ (128,165)	$ 1,294,400

* 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	1,000				$ 1,000
3	303	Land	94,148				$ 94,148
4		Total non-depreciable plant	$ 95,148	$ -	$ -	$ -	$ 95,148
5							
6		**DEPRECIABLE PLANT**					
7	304	Structures					$ -
8	307	Wells	12,605				$ 12,605
9	311	Pumping Equipment	33,753	-			$ 33,753
10	317	Other Water Source Plant					$ -
11	320	Water Treatment Plant					$ -
12	330	Reservoirs, Tanks and Standpipes	73,786				$ 73,786
13	331	Water Mains	16,086				$ 16,086
14	333	Services and Meter Installations					$ -
15	334	Meters	8,610				$ 8,610
16	335	Hydrants	691				$ 691
17	339	Other Equipment	5,434				$ 5,434
18	340	Office Furniture and Equipment					$ -
19	341	Transportation Equipment	128,165			(128,165)	$ -
20		Total depreciable plant	$ 279,130	$ -	$ -	$ (128,165)	$ 150,965
21		**Total water plant in service**	$ 374,278	$ -	$ -	$ (128,165)	$ 246,113

* 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					$ -
3	303	Land					$ -
4		Total non-depreciable plant	$ -	$ -	$ -	$ -	$ -
5							
6		**DEPRECIABLE PLANT**					
7	304	Structures					$ -
8	307	Wells	96,105				$ 96,105
9	311	Pumping Equipment		15,400			$ 15,400
10	317	Other Water Source Plant					$ -
11	320	Water Treatment Plant	8,479				$ 8,479
12	330	Reservoirs, Tanks and Sandpipes	906,084				$ 906,084
13	331	Water Mains	6,206				$ 6,206
14	333	Services and Meter Installations	2,003				$ 2,003
15	334	Meters	14,010				$ 14,010
16	335	Hydrants					$ -
17	339	Other Equipment					$ -
18	340	Office Furniture and Equipment					$ -
19	341	Transportation Equipment					$ -
20		Total depreciable plant	$ 1,032,887	$ 15,400	$ -	$ -	$ 1,048,287
21		**Total water plant in service**	$ 1,032,887	$ 15,400	$ -	$ -	$ 1,048,287

*** 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					$ -
3	303	Land					$ -
4		Total non-depreciable plant	$ -	$ -	$ -	$ -	$ -
5							
6		**DEPRECIABLE PLANT**					
7	304	Structures					$ -
8	307	Wells					$ -
9	311	Pumping Equipment					$ -
10	317	Other Water Source Plant					$ -
11	320	Water Treatment Plant					$ -
12	330	Reservoirs, Tanks and Sandpipes					$ -
13	331	Water Mains					$ -
14	333	Services and Meter Installations					$ -
15	334	Meters					$ -
16	335	Hydrants					$ -
17	339	Other Equipment					$ -
18	340	Office Furniture and Equipment					$ -
19	341	Transportation Equipment					$ -
20		Total depreciable plant	$ -	$ -	$ -	$ -	$ -
21		**Total water plant in service**	$ -	$ -	$ -	$ -	$ -

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

SCHEDULE A-1d
Account 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				
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	Purchase Option Deposits	557,801	557,801
2	Settlement Proceeds due From Serviam		60,000
3			
4			
5	Total	$ 557,801	$ 617,801

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	229,798	1,032,888			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272					
4	(b) Charged to Account 403	1,881				
5	(c) Charged to Account 407					
6	(d) Charged to Account 426					
7	(e) Charged to clearing accounts.					
8	(f) Salvage recovered					
9	(g) All other credits					
10	Total Credits	$ 1,881	$ -	$ -	$ -	$ -
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired	(82,789)				
13	(b) Cost of removal					
14	(c) All other debits					
15	Total debits	$ (82,789)	$ -	$ -	$ -	$ -
16	Balance in reserve at end of year	$ 148,890	$ 1,032,888	$ -	$ -	$ -
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %					
19	(2) CPUC Authorization for Composite Depreciation Rate (CPUC Decision, Resolution, or Advice Letter):					
20						
21	(3) EXPLANATION OF ALL OTHER CREDITS:					
22						
23						
24						
25						
26	(4) EXPLANATION OF ALL OTHER DEBITS:					
27						
28						
29						
30						
31						
32	(5) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION					
33	(a) Straight line					
34	(b) Liberalized					
35	(1) Sum of the years digits					
36	(2) Double declining balance					
37	(3) Other					
38	(c) Both straight line and liberalized					

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					$ -
2	307	Wells	108,711				$ 108,711
3	311	Pumping Equipment	32,311	1,063			$ 33,374
4	317	Other Water Source Plant					$ -
5	320	Water Treatment Plant					$ -
6	330	Reservoirs, Tanks and Standpipes	81,831	214			$ 82,045
7	331	Water Mains	922,127	42			$ 922,169
8	333	Services and Meter Installations	6,206				$ 6,206
9	334	Meters	10,025	235			$ 10,260
10	335	Hydrants	14,627	38			$ 14,665
11	339	Other Equipment	4,058	289			$ 4,347
12	340	Office Furniture and Equipment					$ -
13	341	Transportation Equipment	82,789	-			$ 82,789
14		Total	$ 1,262,685	$ 1,881	$ -	$ -	$ 1,264,566

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			
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	550	
2	131.2 Cash in Bank	581	416
3			
4			
5	Total	$ 1,131	$ 416

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	SDWBA/SRF	4,004	3,981
2	Facilities Fees	-	-
3			
4			
5	Total	$ 4,004	$ 3,981

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	Customer Accounts Receivable	44,058	107,604
2			
3			
4			
5	Total	$ 44,058	$ 107,604

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			
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	$ -
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 and Supplies	31,577	35,876
2			
3			
4			
5	Total	$ 31,577	$ 35,876

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			
2			
3			
4			
5	Total	$ -	$ -

SCHEDULE A-13
Account 180 - Deferred Charges

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

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			
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		1.00	145,302	145,302	$ 145,302		$ -
2	Treasury stock		1.00	(300,000)		$ (300,000)		$ -
3						$ -		$ -
4						$ -		$ -
5						$ -		$ -
6				Total	$ 145,302	$ (154,698)		$ -

[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						$ -		$ -
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	Thomas and Shirley Moore	145,302		
2				
3				
4				
5				
6				
7				
8				
9	Total number of shares	145,302	Total number of shares	-

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

Line No.	ion of Items (a)	Amount (b)
1	Balance beginning of year	
2	Credit:	
3	Net Income	
4	Accounting Adjustments	
5	Total Credits	$ -
6	Debit:	
7	Net Loss	
8	Accounting Adjustments	
9	Dividends	
10	Total Debits	$ -
11	Balance end of year	$ -

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	89,334
2	Add: Credits	
3	Net income	(189,567)
4	Prior period adjustments	240000
5	Other credits (detail)	13,918
6	Total Credits	$ 64,351
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	$ 153,685

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	
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	Excavator Loan	10/30/20	10/30/25	28,334	-	0.00%	-	-
2	SDWBA	2/1/91	4/1/37	437,000	437,000	4.14%	18,096	-
3								
4								
5								
6								
7								
8			Total	$ 465,334	$ 437,000		$ 18,096	$ -

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	Operating Expenses	31,491	300,642
2			
3			
4			
5	Total	$ 31,491	$ 300,642

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	Stock purchase	2/1/19	2/1/23	60,000	60,000	5.04%	3,024	-
2								
3								
4								
5								
6								
7								
8			Total	$ 60,000	$ 60,000		$ 3,024	$ -

SCHEDULE A-26
Account 233 - Customer Deposits

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

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			
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	4,543	22,638
3	237.3 Interest accrued on other liabilities		3,024
4			
5	Total	$ 4,543	$ 25,662

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	Credit cards payable	44,549	(6,969)
2	Payroll liabilites	2,497	62,978
3			
4			
5	Total	$ 47,046	$ 56,009

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	$ -
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			
2			
3			
4			
5	Total	$ -	$ -

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			
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			
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	$ -	$ -

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	$ -				
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	$ -	$ -	$ -	$ -	$ -

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	
2	Add: Charges from the following:	
3	Acct. 108 Accum. Depre. Water Plant	
4	Acct. 108.2 Accum. Depre. Water Plant - Grant Funds	
5	Acct. 108.3 Accum. Depre. Water Plant - Other	
6	Other debits	
7	Total debits	$ -
8	Deduct:	
10	Other credits	
12	Balance end of year	$ -

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	335,418
3				
4		**OPERATING REVENUE DEDUCTIONS**		
5	401	Operating Expenses	B-2	463,602
6	403	Depreciation Expense	A-3	1,881
7	407	SDWBA Loan Amortization Expense	A-3	-
8	408	Taxes Other Than Income Taxes	B-3	10,122
9	409	State Corporate Income Tax Expense	B-3	888
10	410	Federal Corporate Income Tax Expense	B-3	-
11		Total operating revenue deductions		$ 476,493
12		Total utility operating income		$ (141,075)
13				
14		**OTHER INCOME AND DEDUCTIONS**		
15	421	Non-Utility Income	B-5	75,604
16	426	Miscellaneous Non-Utility Expense	B-5	95,715
17	427	Interest Expense (excluding SDWBA)	B-6	10,285
18	427	Interest Expense (SDWBA)	B-6	18,096
19		Total other income and deductions		$ (48,492)
20		**Net income / <Loss>**		$ (189,567)

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	9,636	480	$ 9,156
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	$ 9,636	$ 480	$ 9,156
9					
10	462	Fire protection and hydrant revenue			
11		462.1 Public Fire Protection	420		$ 420
12		462.2 Private Fire Protection			$ -
13		Subtotal	$ 420	$ -	$ 420
14					
15	465	Irrigation revenue			$ -
16					
17	470	Metered water revenue			
18		470.1 Residential, Single-family, Multiple Dwelling Units	287,818	322,499	$ (34,681)
19		470.2 Commercial and Multi-residential Master Metered	3,525		$ 3,525
20		470.3 Large Water Users			$ -
21		470.4 Safe Drinking Water Bond Surcharge	34,019	29,144	$ 4,875
22		470.5 Other Metered Revenues			$ -
23		Subtotal	$ 325,362	$ 351,643	$ (26,281)
24		Total water service revenues	$ 335,418	$ 352,123	$ (16,705)
25					
26	480	Other water revenue			$ -
27		Total Operating Revenues	$ 335,418	$ 352,123	$ (16,705)

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	24,789	48,510	$ (23,721)
5	618	Other Volume Related Expenses			$ -
6		Total volume related expenses	$ 24,789	$ 48,510	$ (23,721)
7					
8		**NON-VOLUME RELATED EXPENSES**			
9	630	Employee Labor	54,277	88,622	$ (34,345)
10	640	Materials	2,221	31,556	$ (29,335)
11	650	Contract Work	31,360	13,216	$ 18,144
12	660	Transportation Expense		9,533	$ (9,533)
13	664	Other Plant Maintenance Expenses	22,779	112,927	$ (90,148)
14		Total non-volume related expenses	$ 110,637	$ 255,854	$ (145,217)
15		Total plant operation and maintenance exp.	$ 135,426	$ 304,364	$ (168,938)
16					
17		**ADMINISTRATIVE AND GENERAL EXPENSES**			
18	670	Office Salaries	377		$ 377
19	671	Management Salaries	56,802	134,662	$ (77,860)
20	674	Employee Pensions and Benefits	14,452	45,982	$ (31,530)
21	676	Uncollectible Accounts Expense			$ -
22	678	Office Services and Rentals		4,019	$ (4,019)
23	681	Office Supplies and Expenses	11,186	11,330	$ (144)
24	682	Professional Services	149,282	3,060	$ 146,222
25	684	Insurance	29,512	33	$ 29,479
26	688	Regulatory Compliance Expense	47,801	17,635	$ 30,166
27	689	General Expenses	18,764	1,094	$ 17,670
28		Total administrative and general expenses	$ 328,176	$ 217,815	$ 110,361
29	800	Expenses Capitalized - Credit (Optional)			$ -
30	900	Clearing Accounts (Optional)			$ -
31		Net administrative and general expense	$ 328,176	$ 217,815	$ 110,361
32		Total Operating Expenses	$ 463,602	$ 522,179	$ (58,577)

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

Line No.	Type of Tax (a)	Distribution of Taxes Charged: Water (b)	Distribution of Taxes Charged: Nonutility (c)	Total Taxes Charged During Year (d)
1	408 Taxes other than income taxes:			
2	408.1 Property taxes			$ -
3	408.2 Payroll taxes	9,335	190	$ 9,525
4	408.3 Other taxes and licenses	585	12	$ 597
5	Total taxes other than income taxes	$ 9,920	$ 202	$ 10,122
6				
7	409 State corporate income tax	870	18	$ 888
8	410 Federal corporate income tax			$ -
9	Total income taxes	$ 870	$ 18	$ 888
10				
11	Total	$ 10,790	$ 220	$ 11,010

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		
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	MISCELLANEOUS ADJUSTMENTS	15,596	20,638
2	INTERST INCOME	8	
3	SETTLEMENT PROCEEDS INC/ PAYROLL TAX PENALTIES	60,000	23,968
4	WWTP ALLOCATIONS		51,109
5	Total	$ 75,604	$ 95,715

SCHEDULE B-6
Account 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	18,096
2	Interest on other (give details below):	3,024
3	reversal of prior year accrued SDWBA interest	
4	credit card interest	7,261
5		
6		
7		
8		
9		
10	Total	$ 28,381

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	1	54,277		$ 54,277
2	670	Office salaries	1	377		$ 377
3	671	Management salaries	2	56,802		$ 56,802
4						$ -
5						$ -
6		Total	4	$ 111,456	$ -	$ 111,456

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.								
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: ______ (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. Big Basin Water Company, Inc.
3.	Date of original contract or agreement: 11/1/23
4.	Date of each supplement or agreement: N/A
5.	Amount of compensation paid during the year for supervision or management: $ 45,537
6.	To whom paid: Cypress Water Services, inc.
7.	Nature of payment (salary, traveling expenses, etc.): Monthly Contract for water operations
8.	Amounts paid for each class of service: utility management, operations, reg. compliance, reporting, customer s
9.	Basis for determination of such amounts: Pursuant to management agreement

Line No.			Amount
10.	Distribution of payments:		
	(a) Charged to operating expenses	$	45,537
	(b) Charged to capital amounts	$	
	(c) Charged to other account	$	
	Total	$	45,537
11.	Distribution of charges to operating expenses by primary accounts: Number and Title of Account:		
	contract operations/management fees	$	45,537
		$	
		$	
	Total	$	45,537

Line No.	
12.	What relationship, if any, exists between respondent and supervisory and/or managing concerns? Cypress Water Services is an independent contractor providing utility management and operations services. There is no ownership or affiliate relationship between the respondent and Cypress Water Services, Inc.
	* 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 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 Shareholde uthorizatio (g)	Other Information (h)
1.								
2.								
3.								
4.								
5.								
6.								
7.	Total		$ -					

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

Line No.

Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership, or person covering supervision and/or management of any department of the respondent's affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.

1. Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the ye **Answer:** Yes: ✓ No:
(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.
Serviam by Wright LLP (Court Appointed Receivor)

3. Date of original contract or agreement: 10/6/23

4. Date of each supplement or agreement: N/A

5. Amount of compensation paid during the year for supervision or managemen $ 140,600

6. To whom paid: Serviam by Wright, LLP

7. Nature of payment (salary, traveling expens Fees for receivorship services

8. Amounts paid for each class of service:

9. Basis for determination of such amounts: Hourly rates plus costs

10. Distribution of payments:

	Amount
(a) Charged to operating expenses	$ 140,600
(b) Charged to capital amounts	$
(c) Charged to other account	$
Total	$ 140,600

11. Distribution of charges to operating expenses by primary accounts:

Number and Title of Account:	Amount
682 Professional Services	$ 140,600
	$
	$
Total	$ 140,600

12. What relationship, if any, exists between respondent and supervisory and/or managing concerns?
Serviam is a court appointed receiver. There is no other relationship.

* 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

Line No.	STREAMS Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	FLOW IN ....(unit)² Priority Right Claim	Priority Right Capacity	Diversions Max.	Diversions Min.	Annual Quantities Diverted ....(Unit)²	Remarks
1									
2									
3									
4									
5									

Line No.	WELLS At Plant (Name or Number)	Location	Number	Dimensions	¹Depth to Water	Pumping Capacity ....(Unit)²	Annual Quantities Pumped ....(Unit)²	Remarks
6	Well 4		CA4410(	10x300	0-120	250gpm	845	acre ft
7	Well 2		CA4410(	6x300	0		Not in use	
8								
9								
10								

Line No.	TUNNELS AND SPRINGS Designation	Location	Number	FLOW IN ....(Unit)² Maximum	Minimum	Annual Quantities Used ....(Unit)²	Remarks
11	Well 5		5	30	6	not in use	
12							
13							
14							
15							

Purchased Water for Resale

16	Purchased from			
17	Annual quantities purchased	(Unit chosen)²	120000 gal	
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		1,700,000	
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal		625,000	
12	Concrete			
13	Total	-	2,325,000	

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								
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								-
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)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw			6,000			400			
17	Screw or welded casing									
18	Cement - asbestos						6,850		27,400	
19	Welded steel						1,100			7,200
20	Wood									
21	Other			1,000	4,000					9,800
22	Total	-	-	7,000	4,000	-	8,350	-	27,400	17,000

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"	12" to 14"	Total All Sizes
23	Cast Iron									-
24	Cast Iron (cement lined)									-
25	Concrete									-
26	Copper									-
27	Riveted steel									-
28	Standard screw									6,400
29	Screw or welded casing									-
30	Cement - asbestos	4,600	6,200							45,050
31	Welded steel									8,300
32	Wood									-
33	Other									14,800
34	Total	4,600	6,200	-	-	-	-	-	-	74,550

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	489	476		
3/4 - in	6	-		
1 - in	26	34		
1 1/2 - in	3	3		
2 - in	5	4		
- in				
- in				
- in				
Other	3		3	15
Total	532	517	3	15

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	497	477
3/4 - in	11	10
1 - in	45	39
- in	2	2
- in	6	5
- in		
- in		
- in		
Other		
Total	561	533

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 . . . . ________
3. Used, after repair . . . . ________
4. Found fast, requiring billing adjustment . . . . ________

Number of Meters in Service Since Last Test
1. Ten years or less . . . . ________
2. More than 10, but less than 15 years . . . . ________
3. More than 15 years . . . . ________

SCHEDULE D-7
Water delivered to Metered Customers by Months and Years in ____________ (Unit Chosen)[1]

	During Current Year January	February	March	April	May	June	July	Subtotal
Single-family residential	1,427	1,931	1,195	1,883	2,912	2,663	2,760	14,771
Commercial and Multi-residential	20	4		3	8	5	12	52
Large water users								-
Public authorities								-
Irrigation								-
Other	569		162		191		216	1,138
Total	2,016	1,935	1,357	1,886	3,111	2,668	2,988	15,961

	During Current Year August	September	October	November	December	Subtotal	Total	Total Prior Year
Single-family residential				9,495		9,495	24,266	29,400
Commercial and Multi-residential				26		26	78	1,080
Large water users						-	-	
Public authorities						-	-	
Irrigation						-	-	
Other				500		500	1,638	
Total	-	-	-	10,021	-	10,021	25,982	30,480

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

Total acres irrigated: __________ Total population served: __________

SCHEDULE D-8
Status With State Board of Public Health

1. Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year?	Yes
2. Are you having routine laboratory tests made of water served to your consumers?	Yes
3. Do you have a permit from the State Board of Public Health for operation of your water system?	Yes
4. Date of permit: See Subsidiary District Reports	
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?	7. If so, on what date?

SCHEDULE D-9
Statement of Material Financial Interest

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

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:	Union Bank Corp. Trust Department
Address:	350 California Street, 11 FL. San Francisco, CA 94101
Phone Number:	213-972-5665 Nabeel Bahai, nabell.badwi@unionbank.com
Account Number:	trust 6712020-100; collection 0051544260; repayment 0083114074
Date Hired:	9/04

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

$ 34,019

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch	469	
3/4 inch	10	
1 inch	37	
1 1/2 inch	2	
2 inch	5	
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers	15	
Total	538	

3. Summary of the bank account activities showing:

Balance at beginning of year	$ 4,004
Add: Surcharge collections	
Interest earned	5
Other deposits	
Less: Loan payments	
Bank charges	(28)
Other withdrawals	
Balance at end of year	$ 3,981

4. Reason for other deposits/withdrawals

5. Total Accumulated Reserve $

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: ______________________
   Address: ______________________
   Account Number: ______________________
   Date Opened: ______________________

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

   A. Commercial

NAME	AMOUNT
	$
	$
	$
	$

   B. Residential

NAME	AMOUNT
	$
	$
	$
	$

3. Summary of the bank account activities showing:

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

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

DECLARATION

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

I, the undersigned ______________________________

Officer, Partner, or Owner (Please Print)

of ______________________________

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, 2023 through December 31, 2023.

______________________	______________________
Title (Please Print)	Signature
______________________	______________________
Telephone Number	Date

INDEX

DECLARATION

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

I, the undersigned Mayya Magay, Project Manager for Serviam by Wright LLP, a Court-Appointed Receiver
Officer, Partner, or Owner (Please Print)

of Big Basin 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, 2023 through December 31, 2023.

Project Manager
Title (Please Print)

Signature

(949) - 200 - 6726
Telephone Number

Aug. 5, 2026
Date