

Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# _____

2023
ANNUAL REPORT
OF

Altos Sonoma Corporation

4982 SONOMA HIGHWAY SANTA ROSA, CA 95409

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

PENNGROVE WATER COMPANY

4982 SONOMA HIGHWAY SANTA ROSA, CA 95409

(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: PENNGROVE WATER COMPANY

2. Official mailing address, Phone Number, and Email:
4982 SONOMA HIGHWAY SANTA ROSA, CA 95409

3. Name and title of person to whom correspondence should be addressed to: Julie Cavaz, Manager Email: julie@pkh2o.com
Telephone: 707-539-6397

4. Address where accounting records are maintained: _____

5. Service Areas and County (Refer to district reports if applicable): _____

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)

Name: _____ Email: _____
Address: _____ 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) _____
- Organized under laws of (state) _____ Date: _____

Principal Officers:

Name: Kathleen Downey Title: Secretary
Name: Jack Downey Title: President
Name: _____ Title: _____
Name: _____ Title: _____

8. Names of associated companies: Kenwood Village Water Company

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

Name: _____ Date: _____
Name: _____ Date: _____
Name: _____ Date: _____
Name: _____ Date: _____

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

11. List Name, Grade, and License Number of all Licensed Operators:
Troy Bathke T2,D2 #27267 #23410
Jordan Kunkel T2, D2 #43914 #50276

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: ()

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: Penngrove Water Company Telephone: 707-539-6397

Person Responsible for this Report: Julie Cavaz, Manger / Jack Downey, President

	<u>1/1/2023</u>	<u>12/31/2023</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Utility Plant	\$ 6,219,262	\$ 6,283,538	\$ 6,251,400
2 Accumulated Depreciation/Amortization	(2,160,915)	(2,702,492)	(2,431,704)
3 Net Utility Plant	4,058,347	3,581,046	3,819,697
4 Advances for Construction	8,389	12,004	10,197
5 Contributions in Aid of Construction	2,706,912	2,713,701	2,710,307
6 Accumulated Deferred Taxes	-	-	-
7			
8			
9			
10 CAPITALIZATION			
11 Common Stock	-	-	-
12 Preferred Stock	-	-	-
13 Retained Earnings	392,738	2,107,509	1,250,124
14 Total Corporate Capital and Retained Earnings	392,738	2,107,509	1,250,124
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	15,007	7,461	11,234

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2023

Name of Utility: Penngrove Water Company

Telephone:

INCOME/EXPENSES DATA		Annual Amount			
1	Operating Revenues	\$ 1,062,026			
2	Operating Expenses	975,604			
3	Depreciation	79,342			
4	SDWBA Loan Amortization Expense	-			
5	Taxes	78,230			
6	Utility Operating Income	(71,150)			
7	Non-Utility Income	-			
8	Interest Expense	2,229			
9	Net Income	(73,379)			
10					
11	OPERATING EXPENSES DATA				
12	Purchased Water	292,332			
13	Power	29,999			
14	Other Volume Related Expenses	3,106			
15	Non-Volume Related Expenses	176,013			
16	Administrative and General Expenses	451,929			
17					
18	OTHER DATA				
19					
20	<u>Active Service Connections</u>	(Exc. Fire Protect.) <u> </u>	Jan. 1	Dec. 31	Annual Average
21			771	771	771
22	Metered Service Connections		-	-	-
23	Flat Rate Service Connections		771	771	771
24	Total Active Service Connections		771	771	771

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 company's 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	6,283,538	6,219,262
3.1	101.1	Water Plant in Service - SDWBA/SRF	A-1, A-1b	-	-
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		\$ 6,283,538	\$ 6,219,262
14.1	108	Accumulated Depreciation of Water Plant	A-3	(2,702,492)	(2,306,712)
15.1	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	-	-
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		\$ (2,702,492)	\$ (2,306,712)
19.1		Net Utility Plant		\$ 3,581,046	\$ 3,912,550
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	47,674	82,429
31.1	132	Cash - Special Deposits PFF	A-7	75,795	234,100
32.1	141	Accounts Receivable - Customers	A-8	93,541	109,181
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	9,720	2,340
36.1	174	Other Current Assets	A-12	-	-
37.1		Total current and accrued assets		\$ 226,730	\$ 428,050
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		\$ 3,807,776	\$ 4,340,600

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	-	-
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	2,107,509	2,600,888
7.2		Total corporate capital and retained earnings		\$ 2,107,509	\$ 2,600,888
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	7,461	15,007
14.2					
15.2		CURRENT AND ACCRUED LIABILITIES			
16.2	230	Payables to Affiliated Companies	A-23	-	-
17.2	231	Accounts Payable	A-24	64,539	40,578
18.2	232	Short-term Notes Payable	A-25	-	-
19.2	233	Customer Deposits	A-26	-	-
20.2	236	Taxes Accrued	A-27	-	-
21.2	237	Interest Accrued	A-28	-	-
22.2	241	Other Current Liabilities	A-29	-	-
23.2		Total current and accrued liabilities		\$ 64,539	\$ 40,578
24.2					
25.2		DEFERRED CREDITS			
26.2	252	Advances for Construction	A-30	12,004	8,389
27.2	253	Other Credits	A-31	235,489	234,100
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		\$ 247,493	\$ 242,489
32.2					
33.2		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34.2	265	Contributions in Aid of Construction	A-35	2,713,701	2,706,912
35.2	272	Accumulated Amortization of Contributions	A-36	(1,332,927)	(1,265,274)
36.2		Net Contributions in Aid of Construction		\$ 1,380,774	\$ 1,441,638
37.2		Total Liabilities and Other Credits		\$ 3,807,776	\$ 4,340,600

**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)	6,219,262	65,426	(1,150)	-	\$ 6,283,538
2	101.1	Water Plant In Service - SDWBA/SRF (Sch A-1b)	-	-	-	-	\$ -
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	\$ 6,219,262	\$ 65,426	\$ (1,150)	\$ -	\$ 6,283,538

* 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					\$ -
3	303	Land	4,000				\$ 4,000
4		Total non-depreciable plant	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,000
5							
6		DEPRECIABLE PLANT					
7	304	Structures	144,624				\$ 144,624
8	307	Wells	194,096	2,854			\$ 196,950
9	311	Pumping Equipment	361,196				\$ 361,196
10	317	Other Water Source Plant	155,420				\$ 155,420
11	320	Water Treatment Plant	36,349	45,610			\$ 81,959
12	330	Reservoirs, Tanks and Standpipes	370,193				\$ 370,193
13	331	Water Mains	3,251,893	2,591			\$ 3,254,484
14	333	Services and Meter Installations	922,309	11,565			\$ 933,874
15	334	Meters	286,258	2,250	(1,150)		\$ 287,358
16	335	Hydrants	283,750				\$ 283,750
17	339	Other Equipment	95,064	556			\$ 95,620
18	340	Office Furniture and Equipment	67,624				\$ 67,624
19	341	Transportation Equipment	46,486				\$ 46,486
20		Total depreciable plant	\$ 6,215,262	\$ 65,426	\$ (1,150)	\$ -	\$ 6,279,538
21		Total water plant in service	\$ 6,219,262	\$ 65,426	\$ (1,150)	\$ -	\$ 6,283,538

* 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					0
3	303	Land					0
4		Total non-depreciable plant	0	0	0	0	0
5							
6		DEPRECIABLE PLANT					
7	304	Structures					0
8	307	Wells					0
9	311	Pumping Equipment					0
10	317	Other Water Source Plant					0
11	320	Water Treatment Plant					0
12	330	Reservoirs, Tanks and Sandpipes					0
13	331	Water Mains					0
14	333	Services and Meter Installations					0
15	334	Meters					0
16	335	Hydrants					0
17	339	Other Equipment					0
18	340	Office Furniture and Equipment					0
19	341	Transportation Equipment					0
20		Total depreciable plant	0	0	0	0	0
21		Total water plant in service	0	0	0	0	0

* 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			
2			
3			
4			
5	Total	\$ -	\$ -

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

Line No.	Item (a)	Account 108	Account 108.1	Account 108.2	Account 108.3	Account 122
		Accumulated Depreciation of Water Plant (b)	Accumulated Amortization of SDWBA/SRF (c)	Accumulated Depreciation of Water Plant - Grant Funds (d)	Accumulated Depreciation of Water Plant - Other (e)	Accumulated Depreciation of Non-Water Utility Property (f)
1	Balance in reserves at beginning of year	2,306,712				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	67,653				
4	(b) Charged to Account 403	79,342				
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	249,935				
10	Total Credits	\$ 396,930	\$ -	\$ -	\$ -	\$ -
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired	(1,150)				
13	(b) Cost of removal					
14	(c) All other debits					
15	Total debits	\$ (1,150)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 2,702,492	\$ -	\$ -	\$ -	\$ -
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %				1.27%	
19	(2) CPUC Authorization for Composite Depreciation Rate (CPUC Decision, Resolution, or Advice Letter):					
20						
21	(3) EXPLANATION OF ALL OTHER CREDITS:					
22	Prior period adjustments of CIAC amortization. \$249,935.					
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		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	37,142	1,837			\$ 38,979
2	307	Wells	74,631	2,483			\$ 77,114
3	311	Pumping Equipment	106,852	4,587			\$ 111,439
4	317	Other Water Source Plant	49,937	1,974			\$ 51,911
5	320	Water Treatment Plant	10,998	751			\$ 11,749
6	330	Reservoirs, Tanks and Standpipes	89,008	4,702			\$ 93,710
7	331	Water Mains	1,028,203	41,315			\$ 1,069,518
8	333	Services and Meter Installations	443,522	11,787			\$ 455,309
9	334	Meters	197,718	3,642	(1,150)		\$ 200,210
10	335	Hydrants	112,721	3,604			\$ 116,325
11	339	Other Equipment	50,116	1,211			\$ 51,327
12	340	Office Furniture and Equipment	31,504	859			\$ 32,363
13	341	Transportation Equipment	25,459	590			\$ 26,049
14		Total	\$ 2,257,811	\$ 79,342	\$ (1,150)	\$ -	\$ 2,336,003

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 WAB	61,862	26,474
2	131.2 Cash in Bank MM Account	20,567	21,200
3			
4			
5	Total	\$ 82,429	\$ 47,674

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	-	-
2	Facilities Fees PFF 75798.	234,100	294,456
3	CD 0489 112,137		
4	CD 7371 106,525		
5	Total	\$ 234,100	\$ 294,456

SCHEDULE A-8
Account 141 - Accounts Receivable - Customers

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1		109,181	93,541
2			
3			
4			
5	Total	\$ 109,181	\$ 93,541

SCHEDULE A-9
Account 142 - ~~Receivables from Affiliated Companies~~

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
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	Valves, Fittings	2,340	13,689
2			
3			
4			
5	Total	\$ 2,340	\$ 13,689

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)	Amount (h)
1	Valves, Fittings					\$ -		\$ -
2						\$ -		\$ -
3						\$ -		\$ -
4						\$ -		\$ -
5						\$ -		\$ -
6	Total				\$ -	\$ -		\$ -

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

SCHEDULE A-16
Account 204 – Preferred Stock

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

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				
2				
3				
4				
5				
6				
7				
8				
9	Total number of shares		Total number of shares	

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	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	2,600,888
2	Add: Credits	
3	— Net income	(73,379)
4	— Prior period adjustments	
5	— Other credits (detail)	
6	Total Credits	\$ (73,379)
7		
8	Less: Debits	
9	— Net losses	
10	— Prior period adjustments	
11	— Dividend appropriations - preferred stock	
12	— Dividend appropriations - common stock	(420,000)
13	— Other debits (detail)	
14	Total Debits	(420,000)
15	Balance end of year	\$ 2,107,509

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	Service Truck	10/1/19	10/1/25	15,007	7,461	4.49%	599	599
2								
3								
4								
5								
6								
7								
8	Total			\$ 15,007	\$ 7,461		\$ 599	\$ 599

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		40,578	64,539
2			
3			
4			
5	Total	\$ 40,578	\$ 64,539

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								
2								
3								
4								
5								
6								
7								
8	Total			\$ _____	\$ _____		\$ _____	\$ _____

SCHEDULE A-26
Account 233 - Customer Deposits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Returned Customer Deposits	1,225	-
2			
3			
4			
5	Total	\$ align="right">1,225	\$ align="right">-

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		
3	237.3 Interest accrued on other liabilities		
4			
5	Total	\$ _____	\$ _____

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			
2			
3			
4			
5	Total	\$ _____	\$ _____

SCHEDULE A-30
Account 252 - Advances for Construction

Line No.	(a)	Amount (b)
1	Balance beginning of year	12,004
2	Additions during year	
3	Subtotal - Beginning balance plus additions during year	\$ 12,004
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	\$ 12,004

SCHEDULE A-31
Account 253 - Other Credits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Penngrove PFF	234,100	235,489
2			
3			
4			
5	Total	\$ 234,100	\$ 235,489

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	\$ 2,706,912				
2	Add:					
3	Contributions received during year	\$ -				
4	Other credits	\$ 6,789				
5	Total credits	\$ 6,789	\$ -	\$ -	\$ -	\$ -
6	Deduct:					
8	Non-depreciable property retired					
9	Other debits	\$ -				
10	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Balance end of year	\$ 2,713,701	\$ -	\$ -	\$ -	\$ -

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	1,265,274
2	Add: Charges from the following:	
3	Acct. 108 Accum. Depre. Water Plant	67,653
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	\$ 67,653
8	Deduct:	
10	Other credits	
12	Balance end of year	\$ 1,332,927

**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	1,062,026
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	975,604
6	403	Depreciation Expense	A-3	79,342
7	407	SDWBA Loan Amortization Expense	A-3	-
8	408	Taxes Other Than Income Taxes	B-3	77,430
9	409	State Corporate Income Tax Expense	B-3	800
10	410	Federal Corporate Income Tax Expense	B-3	-
11		Total operating revenue deductions		\$ 1,133,176
12		Total utility operating income		\$ (71,150)
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-5	-
16	426	Miscellaneous Non-Utility Expense	B-5	-
17	427	Interest Expense (excluding SDWBA)	B-6	2,229
18	427	Interest Expense (SDWBA)	B-6	-
19		Total other income and deductions		\$ (2,229)
20		Net income / <Loss>		\$ (73,379)

SCHEDULE B-1
Account 400 - Operating Revenues

4/9/2024

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	4,541	4,541	\$ 4,541
13		Subtotal	\$ 4,541	\$ 4,541	\$ 4,541
14					
15	465	Irrigation revenue			\$ -
16					
17	470	Metered water revenue			
18		470.1 Residential, Single-family, Multiple Dwelling Units	1,094,179	1,126,162	\$ (31,983)
19		470.2 Commercial and Multi-residential Master Metered	122,677	85,547	\$ 37,130
20		470.3 Large Water Users	74,480	100,938	\$ (26,458)
21		470.4 Safe Drinking Water Bond Surcharge			\$ -
22		470.5 Other Metered Revenues	30,931	41,164	\$ (10,233)
23		Subtotal	\$ 1,322,267	\$ 1,353,811	\$ (31,544)
24		Total water service revenues	\$ 1,326,808	\$ 1,358,352	\$ (27,003)
25					
26	480	Other water revenue			\$ -
27		Total Operating Revenues	\$ 1,326,808	\$ 1,358,352	\$ (27,003)

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	292,332	273,130	\$ 19,202
4	615	Power	32,054	24,157	\$ 7,897
5	618	Other Volume Related Expenses	3,106	3,116	\$ (10)
6		Total volume related expenses	\$ 327,492	\$ 300,403	\$ 27,089
7					
8		NON-VOLUME RELATED EXPENSES			
9	630	Employee Labor	146,789	144,915	\$ 1,874
10	640	Materials	2,778	3,665	\$ (887)
11	650	Contract Work	9,050	11,349	\$ (2,299)
12	660	Transportation Expense	13,607	10,429	\$ 3,178
13	664	Other Plant Maintenance Expenses	3,789	1,814	\$ 1,975
14		Total non-volume related expenses	\$ 176,013	\$ 172,172	\$ 3,841
15		Total plant operation and maintenance exp.	\$ 503,505	\$ 472,575	\$ 30,930
16					
17		ADMINISTRATIVE AND GENERAL EXPENSES			
18	670	Office Salaries	88,998	83,261	\$ 5,737
19	671	Management Salaries	146,789	114,458	\$ 32,331
20	674	Employee Pensions and Benefits	91,370	88,737	\$ 2,633
21	676	Uncollectible Accounts Expense	3,693	20,351	\$ (16,658)
22	678	Office Services and Rentals	22,718	37,145	\$ (14,427)
23	681	Office Supplies and Expenses	42,325	33,149	\$ 9,176
24	682	Professional Services	38,899	13,070	\$ 25,829
25	684	Insurance	17,137	13,332	\$ 3,805
26	688	Regulatory Compliance Expense			\$ -
27	689	General Expenses			\$ -
28		Total administrative and general expenses	\$ 451,929	\$ 403,503	\$ 48,426
29	800	Expenses Capitalized - Credit (Optional)			\$ -
30	900	Clearing Accounts (Optional)			\$ -
31		Net administrative and general expense	\$ 451,929	\$ 403,503	\$ 48,426
32		Total Operating Expenses	\$ 955,434	\$ 876,078	\$ 79,356

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	41,696		\$ 41,696
3	408.2 Payroll taxes	34,878		\$ 34,878
4	408.3 Other taxes and licenses	856		\$ 856
5	Total taxes other than income taxes	\$ 77,430	\$ -	\$ 77,430
6				
7	409 State corporate income tax	800		\$ 800
8	410 Federal corporate income tax			\$ -
9	Total income taxes	\$ 800	\$ -	\$ 800
10				
11	Total	\$ 78,230	\$ -	\$ 78,230

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			
2			
3			
4			
5	Total	\$ _____	\$ _____

SCHEDULE B-6
Account 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	
2	Interest on other (give details below):	
3	Umpqua	
4	Loan #5707	1,557
5	Loan #488i9	
6	Toyota Truck Loan	672
7		
8		
9		
10	Total	\$ 2,229

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	2	146,789		\$ 146,789
2	670	Office salaries	2	88,998		\$ 88,998
3	671	Management salaries	2	145,580		\$ 145,580
4						\$ -
5						\$ -
6		Total	6	\$ 381,367	\$ -	\$ 381,367

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.	<p>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.</p>										
1-	<p>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)*</p>										
2-	Name of each organization or person that was a party to such a contract or agreement.										
3-	Date of original contract or agreement: _____										
4-	Date of each supplement or agreement: _____										
5-	Amount of compensation paid during the year for supervision or management: \$ _____										
6-	To whom paid: _____										
7-	Nature of payment (salary, traveling expenses, etc.): _____										
8-	Amounts paid for each class of service: _____										
9-	Basis for determination of such amounts: _____										
10-	<p>Distribution of payments:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td></td> <td align="right">Amount</td> </tr> <tr> <td>(a) Charged to operating expenses</td> <td align="right">\$ _____</td> </tr> <tr> <td>(b) Charged to capital amounts</td> <td align="right">\$ _____</td> </tr> <tr> <td>(c) Charged to other account</td> <td align="right">\$ _____</td> </tr> <tr> <td>Total</td> <td align="right">\$ _____ -</td> </tr> </table>		Amount	(a) Charged to operating expenses	\$ _____	(b) Charged to capital amounts	\$ _____	(c) Charged to other account	\$ _____	Total	\$ _____ -
	Amount										
(a) Charged to operating expenses	\$ _____										
(b) Charged to capital amounts	\$ _____										
(c) Charged to other account	\$ _____										
Total	\$ _____ -										
11-	<p>Distribution of charges to operating expenses by primary accounts:</p> <p>Number and Title of Account:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td>_____</td> <td align="right">\$ _____</td> </tr> <tr> <td>_____</td> <td align="right">\$ _____</td> </tr> <tr> <td>_____</td> <td align="right">\$ _____</td> </tr> <tr> <td>Total</td> <td align="right">\$ _____ -</td> </tr> </table>	_____	\$ _____	_____	\$ _____	_____	\$ _____	Total	\$ _____ -		
_____	\$ _____										
_____	\$ _____										
_____	\$ _____										
Total	\$ _____ -										
12-	What relationship, if any, exists between respondent and supervisory and/or managing concerns?										
<p>* 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.</p>											

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

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

WELLS							Annual Quantities Pumped(Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²		
6	Canon Manor 1	Penngrove	1	12" x 226"	244	250	18,976	
7	Canon Manor 2	Penngrove	2	12" x 440"	243	250	17,308	
8								
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							
14							
15							

Purchased Water for Resale								
16	Purchased from Sonoma County Water Agency							
17	Annual quantities purchased 76,264					(Unit chosen) ²	CCF	
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			
11	Metal		546,000	
12	Concrete			
13	Total	-	546,000	

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									
17	Screw or welded casing			5,017	5,082					
18	Cement - asbestos						2,365		29,142	
19	Welded steel									
20	Wood			450						
21	Other			3,199	300		1,929		26,361	24,374
22	Total	-	-	8,666	5,382	-	4,294	-	55,503	24,374

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

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								4" to 12"	12" to 14"	
23	Cast Iron									-
24	Cast Iron (cement lined)									-
25	Concrete									-
26	Copper									-
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing	2,420								12,519
30	Cement - asbestos									31,507
31	Welded steel									-
32	Wood									450
33	Other	2,576								58,739
34	Total	4,996	-	-	-	-	-	-	-	103,215

SCHEDULE D-4 Number of Active Service Connections				
Size	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
	5/8 x 3/4 - in	625	625	
3/4 - in	4	4		
1 - in	141	140		
- in	5	5		
- in				
- in				
- in				
- in				
Other				
Total	775	774	-	-

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	624	624
3/4 - in	4	5
1 - in	138	140
- in	5	5
- in		
- in		
- in		
Other		
Total	771	774

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	12
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	774
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							Subtotal	
	January	February	March	April	May	June	July		
Single-family residential	4,742	5,103	4,761	5,422	8,131	9,510	8,132	45,801	
Commercial and Multi-residential	576	678	854	997	1,304	1,257	3,662	9,328	
Large water users								-	
Public authorities								-	
Irrigation								-	
Other								-	
Total	5,318	5,781	5,615	6,419	9,435	10,767	11,794	55,129	
	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Single-family residential	12,776	10,201	9,559	6,805	5,438	44,779	90,580	84,639	
Commercial and Multi-residential	1,368	927	760	1,096	502	4,653	13,981	20482	
Large water users						-	-		
Public authorities						-	-		
Irrigation						-	-		
Other						-	-		
Total	14,144	11,128	10,319	7,901	5,940	49,432	104,561	105,121	

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: _____ 2600

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

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

\$ _____

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

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Add: Surcharge collections	_____
Interest earned	_____
Other deposits	_____
Less: Loan payments	_____
Bank charges	_____
Other withdrawals	_____
Balance at end of year	\$ _____ -

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:	Umpqua Bank
Address:	801 4th Street, Santa Rosa, CA 95404
Account Number:	101108652
Date Opened:	01/01/2017

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

A. Commercial

NAME	AMOUNT
	\$
	\$
	\$
	\$

B. Residential

NAME	AMOUNT
Moore 528 Palm 1"	\$ 8,055
	\$
	\$
	\$

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 234,100
Deposits during the year	8,055
Interest earned for calendar year	57
Withdrawals from this account	(6,723)
Balance at end of year	\$ 235,489

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

-6723 CIAC for 528 Palm total of 14,778 deposit
-24117.12 w/d for 361 Treehaven, Deposited in wrong account
-2024.51 8404 Brand Lane Backflow for Von Renner installation

DECLARATION

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

I, the undersigned Julie Cavaz
Officer, Partner, or Owner (Please Print)

of Penngrove Water Company
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2023 through December 31, 2023.

Manager
Title (Please Print)


Signature

707-539-6397
Telephone Number

4/30/24
Date

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NOTES FOR 2023 PENNGROVE WATER COMPANY ANNUAL REPORT

Account	Plant Accounts	Company	CIAC	Retired	Total Addition
307 Wells	Fix Sounding tube Well CM 1	5173			5173
					5173
320 Water					
Treatment Plant	Water Treatment at CM1 CM2	3896			3896
320 Subtotal					3896
333 Services and Meter					
Installations	Old Redwood Highway / Malcom Renewal	7746		-500	
333 Services and Meter					
Installations	Petaluma Hill Road Renewals	4058		-250	
333 Services and Meter					
Installations	Chester / Curtis Renewals	8224		-750	
333 Services and Meter					
Installations	Ronsheimer Road Renewal	7979		-750	7229
333 Services and Meter					
Installations	230 Nila Way Renewal x 3	7746		-500	7246
333 Services and Meter					
Installations	Kyler Court Renewal	5060		-250	4810
333 Services and Meter					
Installations	Goodwin Renewal	2011		-500	6996
333 Services and Meter					
Installations	Chester Renewal	5284		-250	5066
333 Services and Meter					
Installations	325 Palm Renewal	7922		-500	7422
333 Subtotal					38769
334 Meters	Meters and Endpoints 33 Residences	10830		-4568	6262
334 Subtotal					5451
335 Hydrant	Change out blowoff at Ronsheimer Hydrant	28407			28407
335 Subtotal					28407
340 Office Furniture	Equipment	1348			1348
340 Subtotal		105684	8200	-8818	81696
Total					
630	Troy Bathke				145751
	Jordan Kunkel				
670	Samantha Hegarty				88998
	Deborah Hegarty				
	Debbie Lorenzana				
671	Jack Downey				146769
	Julie Cavaz				
					381518