

Received _____
Examined _____

CLASS D
WATER UTILITIES

U# _____

2023
ANNUAL REPORT
OF

Western Water Cooperative

Ramona Water Company

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

P.O. Box 390626

Anza, CA

92539

(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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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 22 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. When entering dollar amounts, enter whole dollars.
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.

CLASS D WATER UTILITIES
(HAVING LESS THAN 500 SERVICE CONNECTIONS)

Ramona Water Company

(Name under which corporation, partnership or individual is doing business)

P.O.Box 390626, Anza CA 92539

(Official mailing address)

Anza, Riverside County

(Service Area - Town and County)

Telephone Number: 951-970-7809 **Fax Number:** _____

Email Address: louis@louisdemartino.com

GENERAL INFORMATION

(Attach a supplementary statement, if necessary)
RETURN ORIGINAL TO COMMISSION, NO PHOTOCOPIES.

1. If a corporation show:
 (A) Date of organization April 20, 2004 incorporated in the State of California
 (B) Names, titles and addresses of principal officers: Louis DeMartino:CEO , Patricia Vernie:Secretary, Treasurer
Frank Miller:CFO - PO Box 391370, Anza, CA 92539
2. If unincorporated provide the name and address of the owner(s) or the partners:
Louis DeMartino, P.O. Box 390247, Anza, CA 92539
3. Name, title, email, and telephone number of:
 (A) One person listed above to receive correspondence: Louis DeMartino
 (B) Person responsible for operations and services: Louis DeMartino
4. Were any contracts or agreements in effect with any organization or person covering service, supervision and/or management of your business affairs during the year? (Yes or No) No
 If so, what was the nature and the amount of each payment made under the agreement, to whom were payments made, and to what account was each payment charged?
5. State the names of associated companies or persons which, directly or indirectly, or through one or more intermediaries, control, or are controlled by, or are under common control with respondent:
Western Water Conservation

PUBLIC HEALTH STATUS

6. Has state or local health department inspection been made during the year?
7. Are routine laboratory tests of water being made?
8. Has state health department water supply permit been obtained? (Indicate date)
9. If no permit has been obtained, state whether application has been made and when.
10. Show expiration date if state permit is temporary.

| Yes | No | Latest Date |
|-----|----|-------------|
| X | | 3/1/23 |
| X | | 12/10/23 |
| X | | 9/1/23 |
| | | |
| | | |

11. List Name, Grade, and License Number of all Licensed Operators:
Richard Hill - D1 #43729

12. This annual report was prepared by:
 Name of firm or consultant: Louis DeMartino
 Address of firm or consultant: P.O. Box 391370, Anza, CA 92539
 Email address of firm or consultant: louis@louisdemartino.com
 Phone Number of firm or consultant: 951-970-7809

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 No. | 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 | | | | | | | | | | | |

**SCHEDULE A
BALANCE SHEET
Assets and Other Debits**

| Line No. | Acct. No. | Title of Account (a) | Schedule Number (b) | Balance End of Year (c) |
|----------|-----------|---|------------------------|----------------------------|
| 1.1 | | UTILITY PLANT | | |
| 2.1 | 101 | Water Plant in Service (Excluding SDWBA/SRF, Grant Funds) | A-1, A-1a | 59,250 |
| 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 | - |
| 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 | 765,672 |
| 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 | | \$ 824,922 |
| 14.1 | 108 | Accumulated Depreciation of Water Plant | A-2 | (27,000) |
| 15.1 | 108.1 | Accumulated Amortization of SDWBA/SRF loan | A-2 | - |
| 16.1 | 108.2 | Accumulated Depreciation of Water Plant - Grant Funds | A-2 | - |
| 17.1 | 108.3 | Accumulated Depreciation of Water Plant - Other | A-2 | - |
| 18.1 | | Total Accumulated Depreciation/Amortization | | \$ (27,000) |
| 19.1 | | Net Utility Plant | | \$ 797,922 |
| 20.1 | | | | |
| 21.1 | | INVESTMENTS | | |
| 22.1 | 121 | Non-utility Property and Other Assets | | |
| 23.1 | 122 | Accumulated Depreciation of Non-Water Utility Property | A-2 | - |
| 24.1 | | Net non-utility property | | \$ - |
| 25.1 | 123 | Investments in Affiliated Companies | | |
| 26.1 | 124 | Other Investments | | |
| 27.1 | | Total Investments | | \$ - |
| 28.1 | | | | |
| 29.1 | | CURRENT AND ACCRUED ASSETS | | |
| 30.1 | 131 | Cash | | 3,189 |
| 31.1 | 132 | Cash - Special Deposits | | |
| 32.1 | 141 | Accounts Receivable - Customers | | 21,531 |
| 33.1 | 142 | Receivables from Affiliated Companies | | |
| 34.1 | 143 | Accumulated Provision for Uncollectible Accounts | | |
| 35.1 | 151 | Materials and Supplies | | |
| 36.1 | 174 | Other Current Assets | | 17,470 |
| 37.1 | | Total current and accrued assets | | \$ 42,190 |
| 38.1 | | | | |
| 39.1 | 180 | Deferred Charges | | |
| 40.1 | 181 | Accumulated Deferred Income Tax Assets | | |
| 41.1 | | | | |
| 42.1 | | Total Assets and Other Debits | | \$ 840,112 |

**SCHEDULE A
BALANCE SHEET
Liabilities and Other Credits**

| Line No. | Acct. No. | Title of Account (a) | Schedule Number (b) | Balance End of Year (c) |
|----------|-----------|---|------------------------|----------------------------|
| 1.2 | | CORPORATE CAPITAL AND RETAINED EARNINGS | | |
| 2.2 | 201 | Common Stock | A-3 | - |
| 3.2 | 204 | Preferred Stock | A-4 | - |
| 4.2 | 206 | Subchapter S Corporation Accumulated Adjustments Account | A-6 | - |
| 5.2 | 211 | Other Paid-in Capital | A-7 | - |
| 6.2 | 215 | Retained Earnings | A-8 | (52,873) |
| 7.2 | | Total corporate capital and retained earnings | | \$ (52,873) |
| 8.2 | | | | |
| 9.2 | | PROPRIETARY CAPITAL | | |
| 10.2 | 218 | Proprietary Capital | A-9 | - |
| 11.2 | | | | |
| 12.2 | | LONG TERM DEBT | | |
| 13.2 | 224 | Long-term Debt | A-10 | - |
| 14.2 | | | | |
| 15.2 | | CURRENT AND ACCRUED LIABILITIES | | |
| 16.2 | 230 | Payables to Affiliated Companies | | 124,733 |
| 17.2 | 231 | Accounts Payable | | 2,580 |
| 18.2 | 232 | Short-term Notes Payable | | |
| 19.2 | 233 | Customer Deposits | | |
| 20.2 | 236 | Taxes Accrued | | |
| 21.2 | 237 | Interest Accrued | | |
| 22.2 | 241 | Other Current Liabilities | | |
| 23.2 | | Total current and accrued liabilities | | \$ 127,313 |
| 24.2 | | | | |
| 25.2 | | DEFERRED CREDITS | | |
| 26.2 | 252 | Advances for Construction | | - |
| 27.2 | 253 | Other Credits | | |
| 28.2 | 255 | Accumulated Deferred Investment Tax - Credits | | |
| 29.2 | 282 | Accumulated Deferred Income Taxes - Accel. Tax Depreciation | | |
| 30.2 | 283 | Accumulated Deferred Income Tax Liabilities | | |
| 31.2 | | Total deferred credits | | \$ - |
| 32.2 | | | | |
| 33.2 | | CONTRIBUTIONS IN AID OF CONSTRUCTION | | |
| 34.2 | 265 | Contributions in Aid of Construction | | 765,672 |
| 35.2 | 272 | Accumulated Amortization of Contributions (negative number) | | |
| 36.2 | | Net Contributions in Aid of Construction | | \$ 765,672 |
| 37.2 | | Total Liabilities and Other Credits | | \$ 840,112 |

**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 (Sch A-1a) | 59,250 | - | - | - | \$ 59,250 |
| 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 | 658,388 | | | 107,284 | \$ 765,672 |
| 10 | 105.3 | Construction Work in Progress - Other | | | | | \$ - |
| 11 | 114 | Water Plant Acquisition Adjustments | | | | | \$ - |
| 12 | | Total utility plant | \$ 717,638 | \$ - | \$ - | \$ 107,284 | \$ 824,922 |

* 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 | 10,000 | | | | \$ 10,000 |
| 4 | | Total non-depreciable plant | \$ 10,000 | \$ - | \$ - | \$ - | \$ 10,000 |
| 5 | | | | | | | |
| 6 | | DEPRECIABLE PLANT | | | | | |
| 7 | 304 | Structures | | | | | \$ - |
| 8 | 307 | Wells | 25,000 | | | | \$ 25,000 |
| 9 | 311 | Pumping Equipment | 5,000 | | | | \$ 5,000 |
| 10 | 317 | Other Water Source Plant | | | | | \$ - |
| 11 | 320 | Water Treatment Plant | | | | | \$ - |
| 12 | 330 | Reservoirs, Tanks and Standpipes | | | | | \$ - |
| 13 | 331 | Water Mains | 19,250 | | | | \$ 19,250 |
| 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 | \$ 49,250 | \$ - | \$ - | \$ - | \$ 49,250 |
| 21 | | Total water plant in service | \$ 59,250 | \$ - | \$ - | \$ - | \$ 59,250 |

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

Footnotes:

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 | | | | | \$ - |
| 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-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-2
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 | 25,500 | | | | |
| 2 | Add: Credits to reserves during year | | | | | |
| 3 | (a) Charged to Account 272 | | | | | |
| 4 | (b) Charged to Account 403 | 1,500 | | | | |
| 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 | \$ 1,500 | \$ - | \$ - | \$ - | \$ - |
| 11 | Less: Debits to reserves during year | | | | | |
| 12 | (a) Book cost of property retired | | | | | |
| 13 | (b) Cost of removal | | | | | |
| 14 | (c) All other debits | | | | | |
| 15 | Total debits | \$ - | \$ - | \$ - | \$ - | \$ - |
| 16 | Balance in reserve at end of year | \$ 27,000 | \$ - | \$ - | \$ - | \$ - |
| 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-3
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 End of Year (e) | Dividends Declared During Year | |
|----------|--------------------|--|--|---|-------------------------|--------------------------------|------------|
| | | | | | | Rate (f) | Amount (g) |
| 1 | | | | | \$ - | | \$ - |
| 2 | | | | | \$ - | | \$ - |
| 3 | | | | | \$ - | | \$ - |
| 4 | | | | | \$ - | | \$ - |
| 5 | | | | | \$ - | | \$ - |
| 6 | | | | Total | \$ - | | \$ - |

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

SCHEDULE A-4
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 End of Year (e) | Dividends Declared During Year | |
|----------|--------------------|--|--|---|-------------------------|--------------------------------|------------|
| | | | | | | Rate (f) | Amount (g) |
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | | | | | | |
| 4 | | | | | | | |
| 5 | | | | | | | |
| 6 | | | | Total | \$ - | | \$ - |

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

SCHEDULE A-5
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-6 | | |
|---|-----------------------------|---------------|
| Account 206 - Subchapter S Corporation Accumulated Adjustments Account | | |
| Line No. | Description of Items (a) | Amount (b) |
| 1 | Balance beginning of year | |
| 2 | Add: Credits | |
| 3 | Net Income | |
| 4 | Accounting Adjustments | |
| 5 | Total Credits | \$ - |
| 6 | Less: Debits | |
| 7 | Net Loss | |
| 8 | Accounting Adjustments | |
| 9 | Dividends | |
| 10 | Total Debits | \$ - |
| 11 | Balance end of year | \$ - |

| SCHEDULE A-7 | | |
|--|-----------------------------|-------------------------------|
| Account 211 - Other Paid in Capital (Corporations only) | | |
| Line No. | Description of Items (a) | Balance End of Year (b) |
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | Total | \$ - |

| SCHEDULE A-8 | | |
|--|---|---------------|
| Account 215 - Retained Earnings (Corporations Only) | | |
| Line No. | Item (a) | Amount (b) |
| 1 | Balance beginning of year | |
| 2 | Add: Credits | |
| 3 | Net income | (52,873) |
| 4 | Prior period adjustments | |
| 5 | Other credits (detail) | |
| 6 | Total Credits | \$ (52,873) |
| 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 | \$ (52,873) |

SCHEDULE A-9
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 | | |
| 7 | | |
| 8 | Total Credits | \$ - |
| 9 | Less: Debits | |
| 10 | Net losses | |
| 11 | 218.1 Proprietary Drawings | |
| 12 | Other debits (detail): | |
| 13 | | |
| 14 | | |
| 15 | Total Debits | \$ - |
| 16 | Balance end of year | \$ - |

SCHEDULE A-10
Account 224 - Long-Term Debt

| Line No. | Nature of Obligation (a) | Date of Issue (b) | Date of Maturity (c) | Balance End of Year (d) | Rate of Interest (e) | Interest Accrued During Year (f) | Interest Paid During Year (g) |
|----------|--------------------------|-------------------|----------------------|-------------------------|----------------------|----------------------------------|-------------------------------|
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | | | | | | |
| 4 | | | | | | | |
| 5 | | | | | | | |
| 6 | | | | | | | |
| 7 | | | | | | | |
| 8 | | | Total | \$ - | | \$ - | \$ - |

**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 | 34,820 |
| 3 | | | | |
| 4 | | OPERATING REVENUE DEDUCTIONS | | |
| 5 | 401 | Operating Expenses | B-2 | 86,193 |
| 6 | 403 | Depreciation Expense | A-2 | 1,500 |
| 7 | 407 | SDWBA Loan Amortization Expense | A-2 | - |
| 8 | 408 | Taxes Other Than Income Taxes | B-3 | - |
| 9 | 409 | State Corporate Income Tax Expense | B-3 | - |
| 10 | 410 | Federal Corporate Income Tax Expense | B-3 | - |
| 11 | | Total operating revenue deductions | | \$ 87,693 |
| 12 | | Total utility operating income | | \$ (52,873) |
| 13 | | | | |
| 14 | | OTHER INCOME AND DEDUCTIONS | | |
| 15 | 421 | Non-Utility Income | B-4 | - |
| 16 | 426 | Miscellaneous Non-Utility Expense | B-4 | - |
| 17 | 427 | Interest Expense (excluding SDWBA) | B-5 | - |
| 18 | 427 | Interest Expense (SDWBA) | B-5 | - |
| 19 | | Total other income and deductions | | \$ - |
| 20 | | Net income / <Loss> | | \$ (52,873) |

SCHEDULE B-1
Account 400 - Operating Revenues

| Line No. | Acct. No. | Account (a) | Amount Current Year (b) |
|----------|-----------|---|-------------------------------|
| 1 | | WATER SERVICE REVENUES | |
| 2 | 460 | Unmetered water revenue | |
| 3 | | 460.1 Residential, Single-family, Multiple Dwelling Units | 34,820 |
| 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 | \$ 34,820 |
| 9 | | | |
| 10 | 462 | Fire protection and hydrant revenue | |
| 11 | | 462.1 Public Fire Protection | |
| 12 | | 462.2 Private Fire Protection | |
| 13 | | Subtotal | \$ - |
| 14 | | | |
| 15 | 465 | Irrigation revenue | |
| 16 | | | |
| 17 | 470 | Metered water revenue | |
| 18 | | 470.1 Residential, Single-family, Multiple Dwelling Units | |
| 19 | | 470.2 Commercial and Multi-residential Master Metered | |
| 20 | | 470.3 Large Water Users | |
| 21 | | 470.4 Safe Drinking Water Bond Surcharge | |
| 22 | | 470.5 Other Metered Revenues | |
| 23 | | Subtotal | \$ - |
| 24 | | Total water service revenues | \$ 34,820 |
| 25 | | | |
| 26 | 480 | Other water revenue | |
| 27 | | Total Operating Revenues | \$ 34,820 |

SCHEDULE B-2
Account 401 - Operating Expenses

| Line No. | Acct. No. | Account (a) | Amount Current Year (b) |
|----------|-----------|---|-------------------------|
| 1 | | PLANT OPERATION AND MAINTENANCE EXPENSES | |
| 2 | | VOLUME RELATED EXPENSES | |
| 3 | 610 | Purchased Water | |
| 4 | 615 | Power | 14,959 |
| 5 | 618 | Other Volume Related Expenses | |
| 6 | | Total volume related expenses | \$ 14,959 |
| 7 | | | |
| 8 | | NON-VOLUME RELATED EXPENSES | |
| 9 | 630 | Employee Labor | - |
| 10 | 640 | Materials | |
| 11 | 650 | Contract Work | 756 |
| 12 | 660 | Transportation Expense | 13,890 |
| 13 | 664 | Other Plant Maintenance Expenses | 25,473 |
| 14 | | Total non-volume related expenses | \$ 40,119 |
| 15 | | Total plant operation and maintenance exp. | \$ 55,078 |
| 16 | | | |
| 17 | | ADMINISTRATIVE AND GENERAL EXPENSES | |
| 18 | 670 | Office Salaries | - |
| 19 | 671 | Management Salaries | 8,925 |
| 20 | 674 | Employee Pensions and Benefits | |
| 21 | 676 | Uncollectible Accounts Expense | |
| 22 | 678 | Office Services and Rentals | 5,521 |
| 23 | 681 | Office Supplies and Expenses | 8,537 |
| 24 | 682 | Professional Services | 5,645 |
| 25 | 684 | Insurance | 2,487 |
| 26 | 688 | Regulatory Compliance Expense | |
| 27 | 689 | General Expenses | |
| 28 | | Total administrative and general expenses | \$ 31,115 |
| 29 | 800 | Expenses Capitalized - Credit (Optional) | |
| 30 | 900 | Clearing Accounts (Optional) | |
| 31 | | Net administrative and general expense | \$ 31,115 |
| 32 | | Total Operating Expenses | \$ 86,193 |

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 | | | \$ - |
| 3 | 408.2 Payroll taxes | | | \$ - |
| 4 | 408.3 Other taxes and licenses | | | \$ - |
| 5 | Total taxes other than income taxes | \$ - | \$ - | \$ - |
| 6 | | | | |
| 7 | 409 State corporate income tax | | | \$ - |
| 8 | 410 Federal corporate income tax | | | \$ - |
| 9 | Total income taxes | \$ - | \$ - | \$ - |
| 10 | | | | |
| 11 | Total | \$ - | \$ - | \$ - |

SCHEDULE B-4
Accounts 421, 426 - Income and Expense from Non-Utility Operations

| Line No. | Description (a) | Non-Utility Income Acct. 421 (b) | Miscellaneous Non-Utility Expense Acct. 426 (c) |
|----------|-----------------|----------------------------------|---|
| 1 | | | |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | Total | \$ - | \$ - |

SCHEDULE B-5
Account 427 - Interest Expense

| Line No. | Description (a) | Amount (b) |
|----------|---|------------|
| 1 | Interest on SDWBA loan | |
| 2 | Interest on other (give details below): | |
| 3 | | |
| 4 | | |
| 5 | | |
| 6 | | |
| 7 | | |
| 8 | | |
| 9 | | |
| 10 | Total | \$ - |

| SCHEDULE F - ADVANCES FOR CONSTRUCTION | |
|---|------|
| Balance beginning of year | |
| Additions during year | |
| Subtotal - Beginning balance plus additions during year | \$ - |
| Refunds | |
| Transfers to Acct. 265 - Contributions in Aid of Construction | |
| Balance end of year | \$ - |

| SCHEDULE G - TOTAL METERS AND SERVICES (Active and Inactive) | | |
|--|--------|----------|
| Size | Meters | Services |
| 5/8 x 3/4-in | | |
| 3/4-in | | |
| 1-in | | |
| -in | | |
| -in | | |
| -in | | |
| Total | - | - |

| SCHEDULE H - METER TESTING DATA | |
|---|--|
| Number of meters tested during year | |
| 1 Used, before repair | |
| 2 Used, after repair | |
| 3 Fast, requiring refund | |
| Numbers of meters in service requiring test per General Order No. 103 | |

| SCHEDULE I - SERVICE CONNECTIONS AT END OF YEAR | | | | | | | | |
|---|---------|------|-------|----------|------|-------|-------------------|------|
| Classification | Active | | | Inactive | | | Total connections | |
| | Metered | Flat | Total | Metered | Flat | Total | Metered | Flat |
| Residences | | 50 | 50 | | | - | - | 50 |
| Industrial/Commercial | | | - | | | - | - | - |
| Irrigation | | | - | | | - | - | - |
| Fire Protection (public) | | | - | | | - | - | - |
| Fire Protection (private) | | | - | | | - | - | - |
| Other (specify) | | | - | | | - | - | - |
| | | | - | | | - | - | - |
| Total | - | 50 | 50 | - | - | - | - | 50 |

NOTE: Total connections (metered plus flat) should agree with total services in Schedule G.

| SCHEDULE J - STORAGE FACILITIES | | | SCHEDULE K - FOOTAGES OF PIPE (EXCLUDING SERVICE PIPES) | | | | | |
|---------------------------------|-----|------------------------------|---|--------------|----------------|----|-----------------------|--------|
| Description | No. | Combined capacity in gallons | Description | 2" and under | 2 1/4 to 3 1/4 | 4" | Other sizes (specify) | Totals |
| | | | | Concrete | | | Cast Iron | |
| Earth | | | Welded steel | | | | | - |
| Wood | | | Standard screw | | | | | - |
| Steel | | | Cement-asbestos | | | | | - |
| Other | | | Plastic | | | | | - |
| | | | Other (specify) | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| Total | - | - | Total | - | - | - | - | - |

SCHEDULE L
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 | <u>\$ _____ -</u> |

4. Reason for other deposits/withdrawals

5. Total Accumulated Reserve: \$ _____

**SCHEDULE M
FACILITY FEES DATA**

Please provide the following information relating to Facility Fees collected for the calendar year 2023, 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

| <u>NAME</u> | <u>AMOUNT</u> |
|-------------|---------------|
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |

B. Residential

| <u>NAME</u> | <u>AMOUNT</u> |
|-------------|---------------|
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |

3. Summary of the bank account activities showing:

| | <u>AMOUNT</u> |
|-----------------------------------|---------------|
| 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