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CLASS B and C  
WATER UTILITIES

U# 38W

**2024  
ANNUAL REPORT  
OF**

**NORTH GUALALA WATER COMPANY, Inc.**

*S-Corporation*

**NORTH GUALALA WATER COMPANY**

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

**P.O. Box 1000 , GUALALA, CA**  
(OFFICIAL MAILING ADDRESS)

**95445-1000**  
ZIP

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE YEAR ENDED DECEMBER 31, 2024

REPORT FILED APRIL 23, 2025

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## GENERAL INSTRUCTIONS

1. One completed and signed electronic copy must be filed **NO LATER THAN APRIL 30, 2025** via email to: **Kevin Truong** at **vt4@cpuc.ca.gov** and **water.division@cpuc.ca.gov**
2. If an electronic copy cannot be filed, provide two signed hard copies by post to:  
**CALIFORNIA PUBLIC UTILITIES COMMISSION**  
**WATER DIVISION**  
**ATTN: KEVIN TRUONG**  
**505 VAN NESS AVENUE, ROOM 3200**  
**SAN FRANCISCO, CALIFORNIA 94102-3298**
3. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
4. The Declaration on Page 39 must be signed by an authorized officer, partner, or owner.
5. 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.
6. 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.
7. 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.
8. 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.
9. 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.
10. This report must cover the calendar year from January 1, 2024 through December 31, 2024. Fiscal year reports will not be accepted.

## GENERAL INFORMATION

1. Name under which utility is doing business: NORTH GUALALA WATER COMPANY
2. Official mailing address, Phone Number, and Email:  
P.O. Box 1000, Gualala, CA 95445
3. Name and title of person to whom correspondence should be addressed to: David D. Bower, President Email: office@ngwco.com  
Telephone: (707) 884-3579
4. Address where accounting records are maintained:  
38958 Cypress Way, Gualala, CA 95445
5. Service Areas and County (Refer to district reports if applicable): Gualala River north 6.5 miles
6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)  
Name: N/A  
Address:
7. OWNERSHIP. Check and fill in appropriate line:  

<input type="checkbox"/>	Individual (name of owner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input type="checkbox"/>	Corporation (corporate name)	_____
<input checked="" type="checkbox"/>	Subchapter S Corp (stockholders' names)	<u>John H. Bower/ David Bower/ Michael Bower</u>
	Organized under laws of (state)	<u>California</u> Date: <u>5/17/1966</u>
- Principal Officers:  
Name: David D. Bower Title: President  
Name: John H. Bower Title: Vice-President  
Name: Michael Bower Title: Secretary/ Treasurer  
Name: \_\_\_\_\_ Title: \_\_\_\_\_
8. Names of associated companies: N/A
9. Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:  
Name: \_\_\_\_\_  
Name: \_\_\_\_\_  
Name: \_\_\_\_\_  
Name: \_\_\_\_\_  
N/A
10. Use the space below for supplementary information or explanations concerning this report:  
N/A
11. List Name, Grade, and License Number of all Licensed Operators:  

<u>David D Bower</u>	<u>T2-Lic# 35497</u>	<u>D3-Lic# 39971</u>
<u>Lisa Davis</u>	<u>T2-Lic# 42236</u>	<u>D3-Lic# 49756</u>
<u>Jake A Scott</u>	<u>T2-Lic# 55734</u>	<u>D2-Lic# 44786</u>
12. This annual report was prepared by: Suzette Y. Eissler  
Name of firm or consultant:  
Address of firm or consultant:  
Email address of firm or consultant: N/A

# **INSTRUCTIONS**

## **FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL WATER UTILITIES**

To prepare the attached data sheets, refer to the Balance Sheet, Income Statement and supporting detail schedules in the annual report for the required data.

Please follow the instructions below:

1. The CPUC annual report Excel template incorporates links so that the selected data in the Balance Sheet, Income Statement and supporting schedules automatically flow to the financial data sheets.
2. If needed, the Excel data worksheets can be made unprotected (no password is needed) if the utility wants to make modifications and/or add additional data.

# UTILITY PLANT AND CAPITALIZATION DATA

Calendar Year 2024

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

Person Responsible for this Report: Suzette Y. Eissler

	Jan. 1	Dec. 31	Average
<b>UTILITY PLANT DATA</b>			
1 Utility Plant	\$ 10,084,987	\$ 10,324,535	\$ 10,204,761
2 Accumulated Depreciation/Amortization	(5,770,173)	(6,067,681)	(5,918,927)
3 Net Utility Plant	4,314,814	4,256,854	4,285,834
4 Advances for Construction	-	-	-
5 Contributions in Aid of Construction	2,106,458	2,383,440	2,244,949
6 Accumulated Deferred Taxes	-	-	-
7			
8			
9			
10 <b>CAPITALIZATION</b>			
11 Common Stock	500	500	500
12 Preferred Stock	-	-	-
13 Retained Earnings	-	-	-
14 Total Corporate Capital and Retained Earnings	2,630,071	2,668,080	2,649,075
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	1,668,990	1,510,639	1,589,815

# INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2024

Name of Utility: \_\_\_\_\_

Telephone: \_\_\_\_\_

## INCOME/EXPENSES DATA

	Annual Amount
1 Operating Revenues	\$ 1,536,969
2 Operating Expenses	1,070,449
3 Depreciation	72,087
4 SDWBA Loan Amortization Expense	159,466
5 Taxes	88,736
6 Utility Operating Income	146,232
7 Non-Utility Income	4,048
8 Interest Expense	6,346
9 Net Income	92,009

## OPERATING EXPENSES DATA

12 Purchased Water	-
13 Power	130,934
14 Other Volume Related Expenses	12,722
15 Non-Volume Related Expenses	378,220
16 Administrative and General Expenses	548,573

## OTHER DATA

	Jan. 1	Dec. 31	Annual Average
20 <u>Active Service Connections</u> (Exc. Fire Protect.) _____			
21			
22 Metered Service Connections	1,047	1,047	1,047
23 Flat Rate Service Connections	-	-	-
24 Total Active Service Connections	1,047	1,047	1,047



### 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 2024:

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		<b>UTILITY PLANT</b>			
2.1	101	Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	A-1, A-1a	3,993,618	3,895,618
3.1	101.1	Water Plant in Service - SDWBA/SRF	A-1, A-1b	4,442,521	4,442,521
4.1	101.2	Water Plant in Service - Grant Funds	A-1, A-1c	169,688	169,688
5.1	101.3	Water Plant in Service - Other	A-1	-	-
6.1	103	Water Plant Held for Future Use	A-1, A-1d	-	-
7.1	104	Water Plant Purchased or Sold	A-1	-	-
8.1	105	Construction Work in Progress - Water Plant	A-1	541,307	751,781
9.1	105.1	Construction Work in Progress - SDWBA/SRF	A-1	821,902	469,880
10.1	105.2	Construction Work in Progress - Grant Funds	A-1	350,687	350,687
11.1	105.3	Construction Work in Progress - Other	A-1	4,813	4,813
12.1	114	Water Plant Acquisition Adjustments	A-1	-	-
13.1		Total Utility Plant		\$ 10,324,535	\$ 10,084,987
14.1	108	Accumulated Depreciation of Water Plant	A-3	(2,933,043)	(2,801,587)
15.1	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	(3,065,311)	(2,905,845)
16.1	108.2	Accumulated Depreciation of Water Plant - Grant Funds	A-3	(69,327)	(62,741)
17.1	108.3	Accumulated Depreciation of Water Plant - Other	A-3	-	-
18.1		Total Accumulated Depreciation/Amortization		\$ (6,067,681)	\$ (5,770,173)
19.1		Net Utility Plant		\$ 4,256,854	\$ 4,314,814
20.1					
21.1		<b>INVESTMENTS</b>			
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		<b>CURRENT AND ACCRUED ASSETS</b>			
30.1	131	Cash	A-6	501,238	404,520
31.1	132	Cash - Special Deposits	A-7	421,323	407,986
32.1	141	Accounts Receivable - Customers	A-8	106,826	97,344
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	75,427	63,098
36.1	174	Other Current Assets	A-12	23,413	24,535
37.1		Total current and accrued assets		\$ 1,128,228	\$ 997,484
38.1					
39.1	180	Deferred Charges	A-13	239,462	185,090
40.1	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41.1					
42.1		<b>Total Assets and Other Debits</b>		\$ 5,624,544	\$ 5,497,388

**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		<b>CORPORATE CAPITAL AND RETAINED EARNINGS</b>			
2.2	201	Common Stock	A-15	500	500
3.2	204	Preferred Stock	A-16	-	-
4.2	206	Subchapter S Corporation Accumulated Adjustments Account	A-18	2,667,580	2,629,571
5.2	211	Other Paid-in Capital	A-19	-	-
6.2	215	Retained Earnings	A-20	-	-
7.2		Total corporate capital and retained earnings		\$ 2,668,080	\$ 2,630,071
8.2					
9.2		<b>PROPRIETARY CAPITAL</b>			
10.2	218	Proprietary Capital	A-21	-	-
11.2					
12.2		<b>LONG TERM DEBT</b>			
13.2	224	Long-term Debt	A-22	1,510,639	1,668,990
14.2					
15.2		<b>CURRENT AND ACCRUED LIABILITIES</b>			
16.2	230	Payables to Affiliated Companies	A-23	-	-
17.2	231	Accounts Payable	A-24	30,050	7,937
18.2	232	Short-term Notes Payable	A-25	158,350	153,671
19.2	233	Customer Deposits	A-26	44,780	41,500
20.2	236	Taxes Accrued	A-27	-	-
21.2	237	Interest Accrued	A-28	12,680	13,848
22.2	241	Other Current Liabilities	A-29	41,635	39,497
23.2		Total current and accrued liabilities		\$ 287,496	\$ 256,453
24.2					
25.2		<b>DEFERRED CREDITS</b>			
26.2	252	Advances for Construction	A-30	-	-
27.2	253	Other Credits	A-31	168,175	162,748
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		\$ 168,175	\$ 162,748
32.2					
33.2		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
34.2	265	Contributions in Aid of Construction	A-35	2,383,440	2,106,458
35.2	272	Accumulated Amortization of Contributions	A-36	(1,393,286)	(1,327,330)
36.2		Net Contributions in Aid of Construction		\$ 990,154	\$ 779,127
37.2		<b>Total Liabilities and Other Credits</b>		\$ 5,624,544	\$ 5,497,389

**SCHEDULE A-1  
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water Plant in Service (Excl. SDWBA/SRF, Grant Funds) (Sch A-1a)	3,895,618	98,001	-	-	\$ 3,993,618
2	101.1	Water Plant In Service - SDWBA/SRF (Sch A-1b)	4,442,521	-	-	-	\$ 4,442,521
3	101.2	Water Plant In Service - Grant Funds (Sch A-1c)	169,688	-	-	-	\$ 169,688
4	101.3	Water Plant In Service - Other					\$ -
5	103	Water Plant Held for Future Use (Sch A-1d)					\$ -
6	104	Water Plant Purchased or Sold					\$ -
7	105	Construction Work in Progress - Water Plant	751,781	1,794		(212,268)	\$ 541,307
8	105.1	Construction Work in Progress - SDWBA/SRF	469,880	352,022			\$ 821,902
9	105.2	Construction Work in Progress - Grant Funds	350,687				\$ 350,687
10	105.3	Construction Work in Progress - Other	4,813				\$ 4,813
11	114	Water Plant Acquisition Adjustments					\$ -
12		<b>Total utility plant</b>	<b>\$ 10,084,987</b>	<b>\$ 451,816</b>	<b>\$ -</b>	<b>\$ (212,268)</b>	<b>\$ 10,324,535</b>

\* Debit of \$212,267.58 reclassified under Acct. 105.1 :SDWBA/SRF -Parr Tank & Pipelines

**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		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible Plant	541				\$ 541
3	303	Land	232,357				\$ 232,357
4		Total non-depreciable plant	\$ 232,898	\$ -	\$ -	\$ -	\$ 232,898
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures	192,850				\$ 192,850
8	307	Wells	137,583	40,093			\$ 177,676
9	311	Pumping Equipment	214,914				\$ 214,914
10	317	Other Water Source Plant	16,428				\$ 16,428
11	320	Water Treatment Plant	135,643				\$ 135,643
12	330	Reservoirs, Tanks and Standpipes	275,827				\$ 275,827
13	331	Water Mains	1,740,069				\$ 1,740,069
14	333	Services and Meter Installations	85,169				\$ 85,169
15	334	Meters	388,109				\$ 388,109
16	335	Hydrants	58,142				\$ 58,142
17	339	Other Equipment	222,104	11,414			\$ 233,519
18	340	Office Furniture and Equipment	57,310				\$ 57,310
19	341	Transportation Equipment	138,571	46,494			\$ 185,065
20		Total depreciable plant	\$ 3,662,720	\$ 98,001	\$ -	\$ -	\$ 3,760,720
21		<b>Total water plant in service</b>	<b>\$ 3,895,618</b>	<b>\$ 98,001</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,993,618</b>

\* 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		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible Plant		<b>N/A</b>			\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures	65,178				\$ 65,178
8	307	Wells	18,228				\$ 18,228
9	311	Pumping Equipment	56,020				\$ 56,020
10	317	Other Water Source Plant	235,151				\$ 235,151
11	320	Water Treatment Plant	610,579				\$ 610,579
12	330	Reservoirs, Tanks and Sandpipes	885,219				\$ 885,219
13	331	Water Mains	2,572,145				\$ 2,572,145
14	333	Services and Meter Installations					\$ -
15	334	Meters					\$ -
16	335	Hydrants					\$ -
17	339	Other Equipment					\$ -
18	340	Office Furniture and Equipment					\$ -
19	341	Transportation Equipment					\$ -
20		Total depreciable plant	\$ 4,442,521	\$ -	\$ -	\$ -	\$ 4,442,521
21		<b>Total water plant in service</b>	\$ 4,442,521	\$ -	\$ -	\$ -	\$ 4,442,521

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

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

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

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

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

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property will be placed in Service (c)	Balance End of Year (d)
1				
2				
3				
4				
5				
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	2,801,587	2,905,845	62,741		
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	65,955				
4	(b) Charged to Account 403	72,087		6,586		
5	(c) Charged to Account 407		159,466			
6	(d) Charged to Account 426					
7	(e) Charged to clearing accounts.					
8	(f) Salvage recovered					
9	(g) All other credits					
10	Total Credits	\$ 138,042	\$ 159,466	\$ 6,586	\$ -	\$ -
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired					
13	(b) Cost of removal					
14	(c) All other debits	(6,586)				
15	Total debits	\$ (6,586)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 2,933,043	\$ 3,065,311	\$ 69,327	\$ -	\$ -
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %				3.59%	
19	(2) CPUC Authorization for Composite Depreciation Rate (CPUC Decision, Resolution, or Advice Letter):					
20	<b>01/01/1985 - CPUC Uniform System of Accounts for Classes B,C &amp; D- Section 4 - Depreciation Instructions</b>					
21	(3) EXPLANATION OF ALL OTHER CREDITS:					
22	*** NONE ***					
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	\$ 155,991	8,634			\$ 164,624
2	307	Wells	\$ 102,352	4,582			\$ 106,933
3	311	Pumping Equipment	\$ 242,026	15,486			\$ 257,512
4	317	Other Water Source Plant	\$ 15,152	821			\$ 15,974
5	320	Water Treatment Plant	\$ 163,603	6,782			\$ 170,385
6	330	Reservoirs, Tanks and Standpipes	\$ 264,583	5,020			\$ 269,603
7	331	Water Mains	\$ 1,227,200	31,669			\$ 1,258,870
8	333	Services and Meter Installations	\$ 46,966	2,129			\$ 49,095
9	334	Meters	\$ 200,633	18,338			\$ 218,971
10	335	Hydrants	\$ 35,149	1,350			\$ 36,498
11	339	Other Equipment	\$ 240,826	21,319			\$ 262,145
12	340	Office Furniture and Equipment	\$ 75,330	5,731			\$ 81,061
13	341	Transportation Equipment	\$ 94,517	16,182			\$ 110,699
14		Total	\$ 2,864,328	\$ 138,042	\$ -	\$ -	\$ 3,002,370

**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 (Cash Register)	350	350
2	131.7 Cash in Bank (Petty Cash)	100	100
3	131.2 Cash Checkin **766-0	114,248	140,836
4	131.3 Cash - Savings	289,823	359,953
5	Total	\$ 404,520	\$ 501,238

**SCHEDULE A-7**  
**Account 132 - Cash - Special Deposits**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	132.1 SDWBA/SRF - FISCAL 1	249,753	254,381
2	132.4 Facilities Fees	116,733	122,160
3	132.5 Security Deposits	41,500	44,782
4			
5	Total	\$ 407,986	\$ 421,323

**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	141 Accounts Receivable	97,344	106,826
2			
3			
4			
5	Total	\$ 97,344	\$ 106,826

**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	\$ -	\$ -

**N O N E**

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

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

<b>SCHEDULE A-11</b> <b>Account 151 - Materials and Supplies</b>			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	151.1 Materials	63,098	75,427
2			
3			
4			
5	Total	\$ 63,098	\$ 75,427

<b>SCHEDULE A-12</b> <b>Account 174 - Other Current Assets</b>			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	174.1 Prepaid State Income Taxes	800	-
2	174.3 Prepaid Property Taxes	23,735	23,413
3			
4			
5	Total	\$ 24,535	\$ 23,413

<b>SCHEDULE A-13</b> <b>Account 180 - Deferred Charges</b>			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	SDWBA 1996 Admin Fee	44,425	38,079
2	WATER SUPPLY MEMO ACCT (WSMA)	88,154	148,872
3	SWRCB USER FEE BALANCING ACCT	6,085	6,085
4	MWCMA SCH 14.1 MEMO	411	411
5	CLRMA	46,016	46,016
6	Total	\$ 185,090	\$ 239,462

<b>SCHEDULE A-14</b> <b>Account 181 - Accumulated Deferred Income Tax Assets</b>			
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 <sup>1</sup> (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common Stock	500	1.00	500	500	\$ 500		\$ -
2						\$ -		\$ -
3						\$ -		\$ -
4						\$ -		\$ -
5						\$ -		\$ -
6	Total				\$ 500	\$ 500		\$ -

<sup>1</sup> 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 <sup>1</sup> (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1						\$ -		\$ -
2						\$ -		\$ -
3						\$ -		\$ -
4						\$ -		\$ -
5						\$ -		\$ -
6	Total				\$ -	\$ -		\$ -

N/A

<sup>1</sup> After deduction for amount of reacquired stock held by or for the respondent.

**SCHEDULE A-17**  
**Record of Stockholders at End of Year**

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

<b>SCHEDULE A-18</b> <b>Account 206 - Subchapter S Corporation Accumulated Adjustments Account</b>		
Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	2,629,571
2	Credit:	
3	Net Income	92,009
4	Accounting Adjustments	
5	Total Credits	\$ 92,009
6	Debit:	
7	Net Loss	
8	Accounting Adjustments	
9	Distributions	(54,000)
10	Total Debits	\$ (54,000)
11	Balance end of year	\$ 2,667,580

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

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

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

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

N/A

**SCHEDULE A-22**  
**Account 224 - Long-Term Debt**

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	SDWBA Loan #1	10/1/00	10/1/35	1,668,990	1,510,639	2.97%	51,924	51,924
2								
3								
4								
5								
6								
7								
8	Total			\$ 1,668,990	\$ 1,510,639		\$ 51,924	\$ 51,924

**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		\$ -	\$ -	\$ -	\$ -

NONE

**SCHEDULE A-24**  
**Account 231 - Accounts Payable**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	231 Accounts Payable	7,937	30,050
2			
3			
4			
5	Total		\$ 7,937 \$ 30,050

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

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	SDWBA Loan#1	10/1/00	10/1/35	153,671	158,350	2.97%	51,924	51,924
2								
3								
4								
5								
6								
7								
8	Total			\$ 153,671	\$ 158,350		\$ 51,924	\$ 51,924

**SCHEDULE A-26**  
**Account 233 - Customer Deposits**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Customer Deposits	41,500	44,780
2			
3			
4			
5	Total	\$ 41,500	\$ 44,780

**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	\$ -	\$ -

N/A

**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	N/A	
2	237.2 Interest accrued on SDWBA loan	13,848	12,680
3	237.3 Interest accrued on other liabilities	N/A	
4			
5	Total	\$ 13,848	\$ 12,680

**SCHEDULE A-29**  
**Account 241 - Other Current Liabilities**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	241.1 Accrued Payroll	39,497	41,635
2			
3			
4			
5	Total	\$ 39,497	\$ 41,635

**SCHEDULE A-30**  
**Account 252 - Advances for Construction**

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



**SCHEDULE A-31**  
**Account 253 - Other Credits**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	253 Other- Facilities Fees	116,732	122,159
2	253.1 Deferred Credits- CLRMA	46,016	46,016
3			
4			
5	Total	\$ 162,748	\$ 168,175

**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	\$ 2,106,458	2,075,638	30,820		
2	Add:					
3	Contributions received during year	\$ 7,650	7,650			
4	Other credits	\$ 269,332	269,332			
5	Total credits	\$ 276,982	\$ 276,982	\$ -	\$ -	\$ -
6	Deduct:					
8	Non-depreciable property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Balance end of year	\$ 2,383,440	\$ 2,352,620	\$ 30,820	\$ -	\$ -

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	1,327,330
2	Add: Charges from the following:	
3	Acct. 108 Accum. Depre. Water Plant	153,671
4	Acct. 108.2 Accum. Depre. Water Plant - Grant Funds	6,586
5	Acct. 108.3 Accum. Depre. Water Plant - Other	131,457
6	Other debits	(225,758)
7	Total debits	\$ 65,955
8	Deduct:	
10	Other credits	
12	Balance end of year	\$ 1,393,286

**SCHEDULE B  
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
1		<b>UTILITY OPERATING INCOME</b>		
2	400	Operating Revenues	B-1	1,536,969
3				
4		<b>OPERATING REVENUE DEDUCTIONS</b>		
5	401	Operating Expenses	B-2	1,070,449
6	403	Depreciation Expense	A-3	72,087
7	407	SDWBA Loan Amortization Expense	A-3	159,466
8	408	Taxes Other Than Income Taxes	B-3	83,064
9	409	State Corporate Income Tax Expense	B-3	5,672
10	410	Federal Corporate Income Tax Expense	B-3	-
11		Total operating revenue deductions		\$ 1,390,738
12		Total utility operating income		\$ 146,232
13				
14		<b>OTHER INCOME AND DEDUCTIONS</b>		
15	421	Non-Utility Income	B-5	4,048
16	426	Miscellaneous Non-Utility Expense	B-5	-
17	427	Interest Expense (excluding SDWBA)	B-6	6,346
18	427	Interest Expense (SDWBA)	B-6	51,924
19		Total other income and deductions		\$ (54,223)
20		<b>Net income / &lt;Loss&gt;</b>		\$ 92,009

**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		<b>WATER SERVICE REVENUES</b>			
2	460	Unmetered water revenue			
3		460.1 Residential, Single-family, Multiple Dwelling Units			-
4		460.2 Commercial and Miscellaneous			-
5		460.3 Large Water Users			-
6		460.4 Safe Drinking Water Bond Surcharge			-
7		460.5 Other Unmetered Revenue			-
8		Subtotal	\$		-
9					
10	462	Fire protection and hydrant revenue			
11		462.1 Public Fire Protection			-
12		462.2 Private Fire Protection			-
13		Subtotal	\$		-
14					
15	465	Irrigation revenue			-
16					
17	470	Metered water revenue			
18		470.1 Residential, Single-family, Multiple Dwelling Units	1,021,243	951,340	\$ 69,903
19		470.2 Commercial and Multi-residential Master Metered	271,828	262,795	\$ 9,032
20		470.3 Large Water Users	-	-	\$ -
21		470.4 Safe Drinking Water Bond Surcharge	211,390	216,482	\$ (5,092)
22		470.5 Other Metered Revenues			\$ -
23		Subtotal	\$ 1,504,461	\$ 1,430,617	\$ 73,844
24		Total water service revenues	\$ 1,504,461	\$ 1,430,617	\$ 73,844
25					
26	480	Other water revenue	32,509	37,133	\$ (4,624)
27		Total Operating Revenues	\$ 1,536,969	\$ 1,467,750	\$ 69,220

**N/A**

**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		<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
2		<b>VOLUME RELATED EXPENSES</b>			
3	610	Purchased Water			\$ -
4	615	Power	130,934	119,576	\$ 11,358
5	618	Other Volume Related Expenses	12,722	11,540	\$ 1,182
6		Total volume related expenses	\$ 143,656	\$ 131,116	\$ 12,540
7					
8		<b>NON-VOLUME RELATED EXPENSES</b>			
9	630	Employee Labor	212,344	169,049	\$ 43,295
10	640	Materials	18,609	74,217	\$ (55,608)
11	650	Contract Work	58,844	81,919	\$ (23,075)
12	660	Transportation Expense	42,811	34,805	\$ 8,006
13	664	Other Plant Maintenance Expenses	45,611	38,073	\$ 7,538
14		Total non-volume related expenses	\$ 378,220	\$ 398,063	\$ (19,844)
15		Total plant operation and maintenance exp.	\$ 521,876	\$ 529,180	\$ (7,304)
16					
17		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
18	670	Office Salaries	94,068	96,119	\$ (2,050)
19	671	Management Salaries	130,005	123,537	\$ 6,468
20	674	Employee Pensions and Benefits	97,954	83,968	\$ 13,986
21	676	Uncollectible Accounts Expense	-	-	\$ -
22	678	Office Services and Rentals	23,250	12,750	\$ 10,500
23	681	Office Supplies and Expenses	122,840	108,551	\$ 14,290
24	682	Professional Services	23,599	23,964	\$ (365)
25	684	Insurance	36,078	55,610	\$ (19,532)
26	688	Regulatory Compliance Expense	11,163	11,424	\$ (262)
27	689	General Expenses	9,615	9,861	\$ (245)
28		Total administrative and general expenses	\$ 548,573	\$ 525,783	\$ 22,790
29	800	Expenses Capitalized - Credit (Optional)			\$ -
30	900	Clearing Accounts (Optional)			\$ -
31		Net administrative and general expense	\$ 548,573	\$ 525,783	\$ 22,790
32		Total Operating Expenses	\$ 1,070,449	\$ 1,054,962	\$ 15,486

<b>SCHEDULE B-3</b> <b>Accounts 408, 409, 410 - Taxes Charged During the Year</b>				
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	47,148		\$ 47,148
3	408.2 Payroll taxes	35,916		\$ 35,916
4	408.3 Other taxes and licenses			\$ -
5	Total taxes other than income taxes	\$ 83,064	\$ -	\$ 83,064
6				
7	409 State corporate income tax	5,672		\$ 5,672
8	410 Federal corporate income tax			\$ -
9	Total income taxes	\$ 5,672	\$ -	\$ 5,672
10				
11	Total	\$ 88,736	\$ -	\$ 88,736

<b>SCHEDULE B-4</b> <b>Reconciliation of Reported Net Income for Federal Income Taxes</b>		
<p>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.</p> <p>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.</p> <p>3 Show taxable year if other than calendar year from _____ to _____.</p>		
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	Interest- Savings Account	155	
2	Insurance Settlement and Dividends Payments	3,531	
3	Other - chargeback fee/ return check fees	362	
4			
5	Total	\$ 4,048	\$ -

**SCHEDULE B-6**  
**Account 427 - Interest Expense**

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	51,924
2	SDWBA Administration Fee	6,346
3		
4		
5		
6		
7		
8		
9		
10	Total	\$ 58,270

**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	3	212,344		\$ 212,344
2	670	Office salaries	3	94,068		\$ 94,068
3	671	Management salaries	2	130,005		\$ 130,005
4						\$ -
5						\$ -
6		Total	8	\$ 436,418	\$ -	\$ 436,418

<b>SCHEDULE C-2</b> <b>Loans to Directors, Officers, or Shareholders</b>								
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		\$ -					

<b>SCHEDULE C-3</b> <b>Engineering and Management Fees and Expenses, etc., During Year</b>	
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?      <b>Answer:</b>      Yes: _____      No: <b>X</b></p> <p>(If the answer is in the affirmative, make appropriate replies to the following questions)*</p>
2.	<p>Name of each organization or person that was a party to such a contract or agreement.</p> <p>_____</p>
3.	<p>Date of original contract or agreement: _____</p>
4.	<p>Date of each supplement or agreement: _____</p>
5.	<p>Amount of compensation paid during the year for supervision or management: _____</p>
6.	<p>To whom paid: _____</p>
7.	<p>Nature of payment (salary, traveling expenses, etc.): _____</p>
8.	<p>Amounts paid for each class of service: _____</p>
9.	<p>Basis for determination of such amounts: _____</p>
10.	<p>Distribution of payments:</p> <p>(a) Charged to operating expenses _____</p> <p>(b) Charged to capital amounts _____</p> <p>(c) Charged to other account _____</p> <p>Total _____</p>
11.	<p>Distribution of charges to operating expenses by primary accounts:</p> <p>Number and Title of Account: _____</p> <p>_____</p> <p>_____</p> <p>Total _____</p>
12.	<p>What relationship, if any, exists between respondent and supervisory and/or managing concerns?</p> <p>_____</p> <p style="text-align: center;"><b>N/A</b></p>
	<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>



<b>SCHEDULE D-1</b> <b>Sources of Supply and Water Developed</b>									
STREAMS				FLOW IN .....(unit) <sup>2</sup>				Annual Quantities Diverted .....(Unit) <sup>2</sup>	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	Integrated	Gualala		1					
2	Integrated	Gualala		1					
3	Integrated	Gualala		1					
4									
5									
WELLS								Annual Quantities Pumped .....(Unit) <sup>2</sup>	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>			
6	#3- North Fork	Gualala	1		23' 3"	400			
7	#4- North Fork	Gualala	1		14' 3"	850		2,862,790	
8	#5- North Fork	Gualala	1		13'	700		2,302,300	
9									
10									
TUNNELS AND SPRINGS					FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum				
11									
12									
13				N/A					
14									
15									
Purchased Water for Resale									
16	Purchased from								
17	Annual quantities purchased			N/A		(Unit chosen) <sup>2</sup>			
18									
19									
<p>* State ditch, pipe line, reservoir, etc., with name, if any.</p> <p>1 Average depth to water surface below ground surface.</p> <p>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.</p>									

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

### SCHEDULE D-3

#### Description of Transmission and Distribution Facilities

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

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
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)						251		18	1,011
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw			250			1,797		271	
17	Screw or welded casing		40						210	
18	Cement - asbestos					1,610	44,582		9,605	9,675
19	Welded steel						2,840		350	450
20	Wood									
21	Other		295	3,329		2,175	5,274		17,142	30,971
22	Total	-	335	3,579	-	3,785	54,744	-	27,596	42,107

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

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								4" to 12"	12" to 14"	
23	Cast Iron		20							20
24	Cast Iron (cement lined)	45	295							1,620
25	Concrete									-
26	Copper									-
27	Riveted steel									-
28	Standard screw									2,318
29	Screw or welded casing		122							372
30	Cement - asbestos									65,472
31	Welded steel									3,640
32	Wood									-
33	Other		25,557							84,743
34	Total	45	25,994	-	-	-	-	-	-	158,185

SCHEDULE D-4 Number of Active Service Connections				
Size	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
5/8 x 3/4 - in	1,023	1,023	N/A	
3/4 - in	7	7		
1 - in	10	10		
1 1/2 - in	5	5		
2 - in	2	2		
- in				
- in				
- in				
Other				
Total	1,047	1,047	-	-

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	1,038	1,023
3/4 - in	7	7
1 - in	10	10
1 1/2 - in	5	5
2 - in	2	2
- in		
- in		
- in		
Other		
Total	1,062	1,047

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 . . .	34
2. Used, before repair . . . . .	65
3. Used, after repair . . . . .	0
4. Found fast, requiring billing adjustment . . . . .	0
Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	644
2. More than 10, but less than 15 years . . . . .	32
3. More than 15 years . . . . .	386

SCHEDULE D-7 Water delivered to Metered Customers by Months and Years in 2024 (Unit Chosen) <sup>1</sup> hundreds of cuft								
	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Single-family residential	3,301	2,867	2,942	3,117	3,267	4,498	4,735	24,726
Commercial and Multi-residential	825	871	862	957	959	1,272	1,721	7,466
Large water users								-
Public authorities								-
Irrigation								-
Other								-
Total	4,126	3,738	3,804	4,074	4,225	5,769	6,456	32,192
	During Current Year						Total	
	August	September	October	November	December	Subtotal	Total	Prior Year
Single-family residential	4,300	4,055	4,158	3,335	3,071	18,919	43,645	40,907
Commercial and Multi-residential	1,637	1,356	1,245	999	851	6,087	13,553	14,364
Large water users						-	-	
Public authorities						-	-	
Irrigation						-	-	
Other						-	-	
Total	5,936	5,411	5,403	4,334	3,921	25,006	57,198	55,271

<sup>1</sup> Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total acres irrigated: N/A

Total population served: 3689



**SCHEDULE 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:	<b>West America Bank FISCAL 1 -***7893</b>
Address:	<b>39225 S. Hwy 1, Gualala, CA 95445</b>
Phone Number:	<b>(707) 884-5250</b>
Account Number:	<b>xxx xxx 7893</b>
Date Hired:	<b>08/01/1996</b>

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

\$ 211,390

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch	1,038	\$ 15.91
3/4 inch	7	\$ 23.87
1 inch	10	\$ 39.78
1 1/2 inch	5	\$ 79.55
2 inch	2	\$ 127.28
3 inch	-	\$ 238.65
4 inch	-	\$ 397.75
6 inch	-	
Number of Flat Rate Customers	-	
<b>Total</b>	<b>1,062</b>	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 249,753
Add: Surcharge collections	211,390
Interest earned	
Other deposits	
Less: Loan payments	(206,763)
Bank charges	
Other withdrawals	
Balance at end of year	<b>\$ 254,381</b>

4. Reason for other deposits/withdrawals

N/A

5. Total Accumulated Reserve \$ 254,381

## 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:	<u>West America Bank</u>
Address:	<u>39225 S Hwy 1, Gualala, CA 95445</u>
Account Number:	<u>xxxx xxx6780</u>
Date Opened:	<u>2003</u>

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

**A. Commercial**

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

**B. Residential**

NAME	AMOUNT
Dunya Alwan	\$ 5,427
	\$
	\$
	\$
	\$

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 116,733
Deposits during the year	5,427
Interest earned for calendar year	-
Withdrawals from this account	-
Balance at end of year	\$ 122,160

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

**N/A**

## DECLARATION

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

I, the undersigned David Bower  
Officer, Partner, or Owner (Please Print)  
of NORTH GUALALA WATER COMPANY, INC  
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2024 through December 31, 2024.

President

Title (Please Print)

  
Signature

(707) 884-3579

Telephone Number

4/23/25

Date

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