

Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# _____

2025
ANNUAL REPORT
OF

Altos Sonoma Corporation

PENNGROVE WATER COMPANY

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

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, 2025

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2026

TABLE OF CONTENTS

	Page
General Instructions	4
General Information	5
Instructions for Preparation of Selected Financial Data Sheet for All Water Utilities	6
Utility Plant and Capitalization Data	7
Income, Expenses, and Other Data	8
Excess Capacity and Non-Tariffed Services	9
Schedule A - Comparative Balance Sheet	10-11
Schedule A-1 - Utility Plant	12
Schedule A-1a - Account 101 - Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	12
Schedule A-1b - Account 101.1 - Water Plant in Service - SDWBA/SRF	13
Schedule A-1c - Account 101.2 - Water Plant in Service - Grant Funds	13
Schedule A-1d - Account 103 - Water Plant Held for Future Use	14
Schedule A-2 - Account 121 - Non-Utility Property and Other Assets	14
Schedule A-3 - Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves	15
Schedule A-3a - Account 108 - Analysis of Entries in Depreciation Reserve	16
Schedule A-4 - Account 123 - Investments in Affiliated Companies	16
Schedule A-5 - Account 124 - Other Investments	17
Schedule A-6 - Account 131 - Cash	17
Schedule A-7 - Account 132 - Cash - Special Deposits	17
Schedule A-8 - Account 141 - Accounts Receivable - Customers	18
Schedule A-9 - Account 142 - Receivables from Affiliated Companies	18
Schedule A-10 - Account 143 - Accumulated Provision for Uncollectible Accounts	18
Schedule A-11 - Account 151 - Materials and Supplies	19
Schedule A-12 - Account 174 - Other Current Assets	19
Schedule A-13 - Account 180 - Deferred Charges	19
Schedule A-14 - Account 181 - Accumulated Deferred Income Tax Assets	19
Schedule A-15 - Account 201 - Common Stock	20
Schedule A-16 - Account 204 - Preferred Stock	20
Schedule A-17 - Record of Stockholders at End of Year	20
Schedule A-18 - Account 206 - Subchapter S Corporation Accumulated Adjustments Account	21
Schedule A-19 - Account 211 - Other Paid in Capital (Corporations only)	21
Schedule A-20 - Account 215 - Retained Earnings (Corporations only)	21
Schedule A-21 - Account 218 - Proprietary Capital (Sole Proprietor or Partnership)	22
Schedule A-22 - Account 224 - Long-Term Debt	22
Schedule A-23 - Account 230 - Payables to Affiliated Companies	22
Schedule A-24 - Account 231 - Accounts Payable	22
Schedule A-25 - Account 232 - Short-Term Notes Payable	23
Schedule A-26 - Account 233 - Customer Deposits	23
Schedule A-27 - Account 236 - Taxes Accrued	23
Schedule A-28 - Account 237 - Interest Accrued	24
Schedule A-29 - Account 241 - Other Current Liabilities	24
Schedule A-30 - Account 252 - Advances for Construction	24
Schedule A-31 - Account 253 - Other Credits	25
Schedule A-32 - Account 255 - Accumulated Deferred Investment Tax - Credits	25
Schedule A-33 - Account 282 - Accumulated Deferred Income Taxes - Accelerated Tax Depreciation	25
Schedule A-34 - Account 283 - Accumulated Deferred Income Tax Liabilities	26

TABLE OF CONTENTS

	Page
Schedule A-35 - Account 265 - Contributions in Aid of Construction	26
Schedule A-36 - Account 272 - Accumulated Amortization of Contributions - Debit	26
Schedule B - Income Statement	27
Schedule B-1 - Account 400 - Operating Revenues	28
Schedule B-2 - Account 401 - Operating Expenses	29
Schedule B-3 - Accounts 408, 409, 410 - Taxes Charged During the Year	30
Schedule B-4 - Reconciliation of Reported Net Income for Federal Income Taxes	30
Schedule B-5 - Accounts 421 and 426 - Income and Expense from Non-Utility Operations	31
Schedule B-6 - Account 427 - Interest Expense	31
Schedule C-1 - Compensation of Individual Proprietor, Partners and Employees Included in Expenses	31
Schedule C-2 - Loans to Directors, Officers, or Shareholders	32
Schedule C-3 - Engineering and Management Fees and Expenses, Etc., During Year	32
Schedule D-1 - Sources of Supply and Water Developed	33
Schedule D-2 - Description of Storage Facilities	33
Schedule D-3 - Description of Transmission and Distribution Facilities	34
Schedule D-4 - Number of Active Service Connections	35
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	35
Schedule D-6 - Meter Testing Data	35
Schedule D-7 - Water Delivered to Metered Customers	35
Schedule D-8 - Status With State Board of Public Health	36
Schedule D-9 - Statement of Material Financial Interest	36
Schedule E-1 - Safe Drinking Water Bond Act / State Revolving Fund Data	37
Schedule E-2 - Facilities Fees Data	38
Declaration	39
Index	40

GENERAL INSTRUCTIONS

1. One completed and signed electronic copy must be filed **NO LATER THAN APRIL 30, 2026** 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, 2025 through December 31, 2025. 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 707-539-6397 office@pkh2o.com

3. Name and title of person to whom correspondence should be addressed to: Jack Downey Email: jack@pkh2o.com
Telephone: 707-539-6397

4. Address where accounting records are maintained:
4982 SONOMA HIGHWAY, SANTA ROSA, CA 95409 707-539-6397

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

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
Name: Julie Cavaz Email: julie@pkh2o.com
Address: _____ Telephone: 707-539-6397

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 checked="" type="checkbox"/>	Corporation (corporate name)	<u>Altos Sonoma Corporation</u>
<input type="checkbox"/>	Subchapter S Corp (stockholders' names)	_____
	Organized under laws of (state)	_____ Date: _____

Principal Officers:

Name: <u>Kathleen Downey</u>	Title: <u>Owner</u>
Name: <u>Jack Downey</u>	Title: <u>President</u>
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 23410 27367
Jordan Kunkel T2 D2 43914 52076

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 2025

Name of Utility: Penngrove Water Company Telephone: 707-539-6397

Person Responsible for this Report: John S. Downey

	Jan. 1	Dec. 31	Average
UTILITY PLANT DATA			
1 Utility Plant	\$ 6,406,652	\$ 6,535,672	\$ 6,471,162
2 Accumulated Depreciation/Amortization	(2,463,108)	(2,598,918)	(2,531,013)
3 Net Utility Plant	3,943,544	3,936,754	3,940,149
4 Advances for Construction	-	-	-
5 Contributions in Aid of Construction	2,768,457	2,771,991	2,770,224
6 Accumulated Deferred Taxes	-	-	-
7			
8			
9			
10 CAPITALIZATION			
11 Common Stock	-	-	-
12 Preferred Stock	-	-	-
13 Retained Earnings	-	-	-
14 Total Corporate Capital and Retained Earnings	2,643,971	2,842,484	2,743,227
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	15,617	37,004	26,311

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2025

Name of Utility: _____

Telephone: _____

INCOME/EXPENSES DATA		Annual Amount			
1	Operating Revenues	\$	1,379,400		
2	Operating Expenses		1,072,991		
3	Depreciation		69,282		
4	SDWBA Loan Amortization Expense		-		
5	Taxes		48,277		
6	Utility Operating Income		188,851		
7	Non-Utility Income		-		
8	Interest Expense		347		
9	Net Income		188,504		
10					
OPERATING EXPENSES DATA					
12	Purchased Water		330,906		
13	Power		40,016		
14	Other Volume Related Expenses		2,040		
15	Non-Volume Related Expenses		197,998		
16	Administrative and General Expenses		502,030		
17					
OTHER DATA					
19					
20	<u>Active Service Connections</u>	(Exc. Fire Protect.) _____	Jan. 1	Dec. 31	Annual Average
21					
22	Metered Service Connections		779	786	783
23	Flat Rate Service Connections		-	-	-
24	Total Active Service Connections		779	786	783

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 2025:

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	6,535,672	6,406,652
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		\$ 6,535,672	\$ 6,406,652
14.1	108	Accumulated Depreciation of Water Plant	A-3	(2,598,918)	(2,463,108)
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		\$ (2,598,918)	\$ (2,463,108)
19.1		Net Utility Plant		\$ 3,936,754	\$ 3,943,544
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	121,405	27,805
31.1	132	Cash - Special Deposits	A-7	151,487	109,719
32.1	141	Accounts Receivable - Customers	A-8	105,536	108,445
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	2,199	5,433
36.1	174	Other Current Assets	A-12	-	-
37.1		Total current and accrued assets		\$ 380,627	\$ 251,402
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		\$ 4,317,381	\$ 4,194,946

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	2,842,484	2,643,971
5.2	211	Other Paid-in Capital	A-19	-	-
6.2	215	Retained Earnings	A-20	-	-
7.2		Total corporate capital and retained earnings		\$ 2,842,484	\$ 2,643,971
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	37,004	15,617
14.2					
15.2		CURRENT AND ACCRUED LIABILITIES			
16.2	230	Payables to Affiliated Companies	A-23	-	-
17.2	231	Accounts Payable	A-24	131,529	56,551
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	271	-
22.2	241	Other Current Liabilities	A-29	-	-
23.2		Total current and accrued liabilities		\$ 131,800	\$ 56,551
24.2					
25.2		DEFERRED CREDITS			
26.2	252	Advances for Construction	A-30	-	-
27.2	253	Other Credits	A-31	151,486	109,720
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		\$ 151,486	\$ 109,720
32.2					
33.2		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34.2	265	Contributions in Aid of Construction	A-35	2,771,991	2,768,457
35.2	272	Accumulated Amortization of Contributions	A-36	(1,465,898)	(1,399,370)
36.2		Net Contributions in Aid of Construction		\$ 1,306,093	\$ 1,369,087
37.2		Total Liabilities and Other Credits		\$ 4,317,381	\$ 4,194,946

**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)	6,406,652	129,020	-	-	\$ 6,535,672
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	\$ 6,406,652	\$ 129,020	\$ -	\$ -	\$ 6,535,672

* 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	\$ 196,950				\$ 196,950
9	311	Pumping Equipment	\$ 382,455	1,971			\$ 384,426
10	317	Other Water Source Plant	\$ 155,420				\$ 155,420
11	320	Water Treatment Plant	\$ 81,959	12,651			\$ 94,610
12	330	Reservoirs, Tanks and Standpipes	\$ 370,193				\$ 370,193
13	331	Water Mains	\$ 3,254,484	17,933			\$ 3,272,417
14	333	Services and Meter Installations	\$ 1,000,624	42,647			\$ 1,043,271
15	334	Meters	\$ 298,078	31,415			\$ 329,493
16	335	Hydrants	\$ 301,929	3,996			\$ 305,925
17	339	Other Equipment	\$ 95,620	11,248			\$ 106,868
18	340	Office Furniture and Equipment	\$ 73,830	7,159			\$ 80,989
19	341	Transportation Equipment	\$ 46,486				\$ 46,486
20		Total depreciable plant	\$ 6,402,652	\$ 129,020	\$ -	\$ -	\$ 6,531,672
21		Total water plant in service	\$ 6,406,652	\$ 129,020	\$ -	\$ -	\$ 6,535,672

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

SCHEDULE A-1b Account 101.1 – Water Plant in Service – SDWBA/SRF							
Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During-year (d)	Other-Debits* or-(Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant					\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		DEPRECIABLE PLANT					
7	304	Structures					\$ -
8	307	Wells					\$ -
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-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	2,463,108					
2	Add: Credits to reserves during year						
3	(a) Charged to Account 272	66,528					
4	(b) Charged to Account 403	69,282					
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	\$ 135,810	\$ -	\$ -	\$ -	\$ -	
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	\$ 2,598,918	\$ -	\$ -	\$ -	\$ -	
17							
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIF 2.10%						
19	(2) CPUC Authorization for Composite Depreciation Rate (CPUC Decision, Resolution, or Advice Letter):						
20							
21	(3) EXPLANATION OF ALL OTHER CREDITS:						
22							
23							
24							
25							
26	(4) EXPLANATION OF ALL OTHER DEBITS:						
27							
28							
29							
30							
31							
32	(5) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION						
33	(a) Straight line						
34	(b) Liberalized						
35	(1) Sum of the years digits						
36	(2) Double declining balance						
37	(3) Other						
38	(c) Both straight line and liberalized						

SCHEDULE A-3a							
Account 108 - Analysis of Entries in Depreciation Reserve							
Line No.	Acct No.	Depreciable Plant (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserve During Year Excluding Costs of Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1	304	Structures	42,016	3,037			\$ 45,053
2	307	Wells	81,250	4,136			\$ 85,386
3	311	Pumping Equipment	118,361	8,052			\$ 126,413
4	317	Other Water Source Plant	55,175	3,264			\$ 58,439
5	320	Water Treatment Plant	13,470	1,854			\$ 15,324
6	330	Reservoirs, Tanks and Standpipes	101,483	7,774			\$ 109,257
7	331	Water Mains	1,137,862	68,532			\$ 1,206,394
8	333	Services and Meter Installations	472,840	21,461			\$ 494,301
9	334	Meters	206,088	6,589			\$ 212,677
10	335	Hydrants	120,355	6,382			\$ 126,737
11	339	Other Equipment	53,335	2,126			\$ 55,461
12	340	Office Furniture and Equipment	33,848	1,626			\$ 35,474
13	341	Transportation Equipment	27,025	976			\$ 28,001
14		Total	\$ 2,463,108	\$ 135,809	\$ -	\$ -	\$ 2,598,917

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	4,977	48,075
2	131.2 Cash in Bank	22,828	73,330
3			
4			
5	Total	\$ 27,805	\$ 121,405

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	109,719	151,487
3			
4			
5	Total	\$ 109,719	\$ 151,487

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		108,445	105,536
2			
3			
4			
5	Total	\$ 108,445	\$ 105,536

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		5,433	2,199
2			
3			
4			
5	Total	\$ 5,433	\$ 2,199

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						\$ -		\$ -
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	2,643,971
2	Credit:	
3	Net Income	188,504
4	Accounting Adjustments	430,009
5	Total Credits	\$ 618,513
6	Debit:	
7	Net Loss	
8	Accounting Adjustments	
9	Dividends	(420,000)
10	Total Debits	\$ (420,000)
11	Balance end of year	\$ 2,842,484

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	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	\$ -

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	6,008	-	4.49%		210
2	Loan Columbia Bank	6/13/24	6/13/26	9,609	37,004	10.30%		775
3								
4								
5								
6								
7								
8			Total	\$ 15,617	\$ 37,004		\$ -	\$ 985

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		56,551	131,529
2			
3			
4			
5		Total	\$ 56,551 \$ 131,529

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				
2				
3				
4				
5	Total		\$ -	\$ -

SCHEDULE A-27 Account 236 - Taxes Accrued				
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)	
1				
2				
3				
4				
5	Total		\$ -	\$ -

SCHEDULE A-28
Account 237 - Interest Accrued

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	237.1 Interest accrued on long-term debt		
2	237.2 Interest accrued on SDWBA loan		
3	237.3 Interest accrued on other liabilities	-	271
4			
5	Total	\$ -	\$ 271

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	
2	Additions during year	
3	Subtotal - Beginning balance plus additions during year	\$ -
4	Charges during year:	
5	Refunds	
6	Percentage of revenue basis	
7	Proportionate cost basis	
8	Present worth basis	
9	Total refunds	\$ -
10	Transfers to Acct. 265, Contributions in aid of Construction	
11	Due to expiration of contracts	
12	Due to present worth discount	
13	Total transfers to Acct. 265	\$ -
14	Securities Exchanged for Contracts	
15	Subtotal - charges during year	\$ -
16	Balance end of year	\$ -

SCHEDULE A-31			
Account 253 - Other Credits			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Other Credits	109,720	151,486
2			
3			
4			
5	Total	\$ 109,720	\$ 151,486

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 (e)
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	\$ 2,768,457				
2	Add:					
3	Contributions received during year	\$ 19,685				
4	Other credits	\$ -				
5	Total credits		\$ -	\$ -	\$ -	\$ -
6	Deduct:					
8	Non-depreciable property retired	\$ -				
9	Other debits	\$ -				
10	Total debits		\$ -	\$ -	\$ -	\$ -
11	Balance end of year	\$ 2,788,142	\$ -	\$ -	\$ -	\$ -

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	1,399,370
2	Add: Charges from the following:	
3	Acct. 108 Accum. Depre. Water Plant	66,529
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	\$ 66,529
8	Deduct:	
10	Other credits	
12	Balance end of year	\$ 1,465,899

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	1,379,400
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	1,072,991
6	403	Depreciation Expense	A-3	69,282
7	407	SDWBA Loan Amortization Expense	A-3	-
8	408	Taxes Other Than Income Taxes	B-3	47,477
9	409	State Corporate Income Tax Expense	B-3	800
10	410	Federal Corporate Income Tax Expense	B-3	-
11		Total operating revenue deductions		\$ 1,190,549
12		Total utility operating income		\$ 188,851
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	347
18	427	Interest Expense (SDWBA)	B-6	-
19		Total other income and deductions		\$ (347)
20		Net income / <Loss>		\$ 188,504

**SCHEDULE B-1
Account 400 - Operating Revenues**

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		WATER SERVICE REVENUES			
2	460	Unmetered water revenue			
3		460.1 Residential, Single-family, Multiple Dwelling Units			\$ -
4		460.2 Commercial and Miscellaneous			\$ -
5		460.3 Large Water Users			\$ -
6		460.4 Safe Drinking Water Bond Surcharge			\$ -
7		460.5 Other Unmetered Revenue			\$ -
8		Subtotal	\$ -	\$ -	\$ -
9					
10	462	Fire protection and hydrant revenue			
11		462.1 Public Fire Protection			\$ -
12		462.2 Private Fire Protection	3,922	4,433	\$ (511)
13		Subtotal	\$ 3,922	\$ 4,433	\$ (511)
14					
15	465	Irrigation revenue			\$ -
16					
17	470	Metered water revenue			
18		470.1 Residential, Single-family, Multiple Dwelling Units	1,212,801	1,178,999	\$ 33,802
19		470.2 Commercial and Multi-residential Master Metered	126,626	113,583	\$ 13,043
20		470.3 Large Water Users	67,534	56,999	\$ 10,535
21		470.4 Safe Drinking Water Bond Surcharge			\$ -
22		470.5 Other Metered Revenues	6,565	5,458	\$ 1,107
23		Subtotal	\$ 1,413,526	\$ 1,355,039	\$ 58,487
24		Total water service revenues	\$ 1,417,448	\$ 1,359,472	\$ 57,976
25					
26	480	Other water revenue			\$ -
27		Total Operating Revenues	\$ 1,417,448	\$ 1,359,472	\$ 57,976
Notes:* Other Metered Revenues					
		Late Fees			18,425.00
		UUF			9,421.59
		Not included in Total Cash			27,846.59

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	330,906	261,762	\$ 69,144
4	615	Power	40,016	37,067	\$ 2,949
5	618	Other Volume Related Expenses	2,040	3,631	\$ (1,591)
6		Total volume related expenses	\$ 372,962	\$ 302,460	\$ 70,502
7					
8		NON-VOLUME RELATED EXPENSES			
9	630	Employee Labor	152,708	148,221	\$ 4,487
10	640	Materials	2,198	1,053	\$ 1,145
11	650	Contract Work	26,083	12,171	\$ 13,912
12	660	Transportation Expense	9,310	9,687	\$ (377)
13	664	Other Plant Maintenance Expenses	7,699	2,011	\$ 5,688
14		Total non-volume related expenses	\$ 197,998	\$ 173,143	\$ 24,855
15		Total plant operation and maintenance exp.	\$ 570,960	\$ 475,603	\$ 95,357
16					
17		ADMINISTRATIVE AND GENERAL EXPENSES			
18	670	Office Salaries	89,048	81,301	\$ 7,747
19	671	Management Salaries	148,947	145,143	\$ 3,804
20	674	Employee Pensions and Benefits	107,085	92,691	\$ 14,394
21	676	Uncollectible Accounts Expense			\$ -
22	678	Office Services and Rentals	29,437	26,381	\$ 3,056
23	681	Office Supplies and Expenses	49,286	47,817	\$ 1,469
24	682	Professional Services	31,638	35,401	\$ (3,763)
25	684	Insurance	29,600	26,217	\$ 3,383
26	688	Regulatory Compliance Expense	9,625	9,638	\$ (13)
27	689	General Expenses	7,365	12,209	\$ (4,844)
28		Total administrative and general expenses	\$ 502,030	\$ 476,798	\$ 25,232
29	800	Expenses Capitalized - Credit (Optional)			\$ -
30	900	Clearing Accounts (Optional)			\$ -
31		Net administrative and general expense	\$ 502,030	\$ 476,798	\$ 25,232
32		Total Operating Expenses	\$ 1,072,991	\$ 952,401	\$ 120,590

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	15,854		\$ 15,854
3	408.2 Payroll taxes	31,623		\$ 31,623
4	408.3 Other taxes and licenses			\$ -
5	Total taxes other than income taxes	\$ 47,477	\$ -	\$ 47,477
6				
7	409 State corporate income tax	800		\$ 800
8	410 Federal corporate income tax			\$ -
9	Total income taxes	\$ 800	\$ -	\$ 800
10				
11	Total	\$ 48,277	\$ -	\$ 48,277

SCHEDULE B-4		
Reconciliation of Reported Net Income for Federal Income Taxes		
<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			
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	Columbia 10.3% 0450 -1	271
4	Loan 7371	-
5	Loan 4889	-
6	Toyota Truck Loan (1-1-25 to 9-3025)	77
7		
8		
9		
10	Total	\$ 347

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	152,708	3,954	\$ 156,662
2	670	Office salaries	2	89,048		\$ 89,048
3	671	Management salaries	2	148,947		\$ 148,947
4						\$ -
5						\$ -
6		Total	6	\$ 390,703	\$ 3,954	\$ 394,657

SCHEDULE C-2								
Loans to Directors, Officers, or Shareholders								
Line No.	Name (a)	Title (b)	Amount (c)	Interest Rate (d)	Maturity Date (e)	Security Given (f)	Date of Shareholder Authorization (g)	Other Information (h)
1.								
2.								
3.								
4.								
5.								
6.								
7.	Total		\$ -					

SCHEDULE C-3											
Engineering and Management Fees and Expenses, etc., During Year											
Line No.	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership, or person covering supervision and/or management of any department of the respondent's affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.										
1.	Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year? Answer: Yes: _____ No: _____ (If the answer is in the affirmative, make appropriate replies to the following questions)*										
2.	Name of each organization or person that was a party to such a contract or agreement.										
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.	Distribution of payments: <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"></td> <td style="text-align: right; border-bottom: 1px solid black;">Amount</td> </tr> <tr> <td>(a) Charged to operating expenses</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>(b) Charged to capital amounts</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>(c) Charged to other account</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td style="padding-left: 20px;">Total</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$ -</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.	Distribution of charges to operating expenses by primary accounts: <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Number and Title of Account:</td> <td style="text-align: right; border-bottom: 1px solid black;">Amount</td> </tr> <tr> <td>_____</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>_____</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td style="padding-left: 20px;">Total</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$ -</td> </tr> </table>	Number and Title of Account:	Amount	_____	\$ _____	_____	\$ _____	Total	\$ -		
Number and Title of Account:	Amount										
_____	\$ _____										
_____	\$ _____										
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 gallons	Remarks	
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity gpm			
6	Canon Manor 1	Penngrove	1	12" x 226"	244	250	26,039,690		
7	Canon Manor 2	Penngrove	2	12" x 440"	243	250			
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 78,758						(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 state otherwise)

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 state otherwise)

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			450						
20	Wood			3,199						
21	Other				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									450
32	Wood									3,199
33	Other	2,576								55,540
34	Total	4,996	-	-	-	-	-	-	-	103,215

SCHEDULE D-4				
Number of Active Service Connections				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior	Current	Prior	Current
	Year	Year	Year	Year
Residential	627	634		
Commercial	6	6		
Industrial	141	141		
Public authorities	5	5		
Irrigation				
Other (specify)				
Agriculture				
Subtotal	779	786	-	-
Private fire connections				
Public fire hydrants				
Total	779	786	-	-

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	631	631	
3/4 - in	6	6	
1 - in	144	143	
2 - in	5	5	
- in			
- in			
- in			
- in			
Other			
Total	786	785	

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	7
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	350
2. More than 10, but less than 15 years	429
3. More than 15 years	

SCHEDULE D-7									
Water delivered to Metered Customers by Months and Years in CF									
Classification	During Current Year								Subtotal
	January	February	March	April	May	June	July		
Residential	598,800	519,600	504,399	682,608	1,022,599	1,152,800	1,179,271		5,660,077
Commercial	40599	34,600	36,799	9,200	26,500	43,600	77,599		268,897
Industrial									-
Public authorities									-
Irrigation									-
Other (specify)									-
Total	639,399	554,200	541,198	691,808	1,049,099	1,196,400	1,256,870		5,928,974
Classification	During Current Year							Total	Total Prior Year
	August	September	October	November	December	Subtotal			
Residential	864,900	939,235	1,256,100	710,200	667,100	4,437,535	10,097,612		10,234,813
Commercial	59,200	77,599	71,599	28,099	30,501	266,998	535,895		698,593
Industrial						-	-		-
Public authorities						-	-		-
Irrigation						-	-		-
Other (specify)						-	-		-
Total	924,100	1,016,834	1,327,699	738,299	697,601	4,704,533	10,633,507		10,933,406

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

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>
Riechers 1995 Williams Drive 1"	\$ 8,329
Magluido 5820 ORH 1"	\$ 8,329
Eules 890 Palm Avenue ADU 5/8" x 3/4"	\$ 3,332
Rasonsky 121 B Davis Lane ADU 5/8" x 3/4"	3,332
Stockham 313 Bannon Lane ADU 3/4" x 3/4"	\$ 4,987

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 109,719
Deposits during the year	52,521
Interest earned for calendar year	143
Withdrawals from this account	(10,897)
Balance at end of year	\$ 151,486

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

-10897.15 for Main Street Pennngrove Tax

DECLARATION

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

I, the undersigned _____ John S. Downey
Officer, Partner, or Owner (Please Print)

of _____ Altos Sonoma Corporation , DBA 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, 2025 through December 31, 2025.

_____ President
Title (Please Print)

_____ /s/ John S. Downey
Signature

_____ 707-539-6397
Telephone Number

_____ 5/26/26
Date

INDEX

	<u>PAGE</u>
Advances for construction	24
Assets	10
Balance Sheet	10-11
Common Stock	20
Contributions in aid of construction	26
Depreciation and amortization reserves	15
Declaration	39
Deferred taxes	19
Dividends appropriations	20
Employees and their compensation	31
Engineering and management fees	32
Excess Capacity and Non-Tariffed Services	9
Facilities Fees Data	38
Income Statement	27
Liabilities	11
Loans to officers, directors, or shareholders	32
Long-term debt	22
Management compensation	31
Meters and services	35
Non-utility property	14
Officers	5
Operating expenses	29
Operating revenues	28
Organization and control	5
Other current assets	19
Other income	31
Other paid in capital	21
Payables to affiliated companies	22
Population served	30
Proprietary capital	22
Purchased water for resale	33
Receivables from affiliated companies	18
Retained earnings	21
Safe Drinking Water Bond Act/State Revolving Fund Data	37
Service connections	35
Sources of supply and water developed	33
Status with Board of Health	36
Stockholders	20
Storage facilities	33
Taxes	30
Transmission and distribution facilities	34
Utility plant	12-13
Water delivered to metered customers	35
Water plant in service	12-13
Water plant held for future use	14