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2000
 ANNUAL REPORT
 OF
 DISTRICT WATER SYSTEM OPERATIONS
 OF
 CALIFORNIA WATER SERVICE COMPANY

1720 North First Street
 SAN JOSE, CALIFORNIA 95112-4598

Lucerne, Armstrong,
 Rancho Del Paradiso,
 Hawkins and Marin and
 Coast Spring Sonoma
 (TOWN OR CITY) (County)

Name of District: Redwood Valley

Location: Coast Spring
 (TOWN OR CITY)

TO THE
 PUBLIC UTILITIES COMMISSION
 STATE OF CALIFORNIA
 FOR THE
 YEAR ENDED DECEMBER 31, 2000

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2001
 (FILE TWO COPIES IF THREE RECEIVED)

CALIFORNIA WATER SERVICE COMPANY
 W405 GENERAL LEDGER LUCERNE
 SCHEDULE A-1A
 UTILITY PLANT IN SERVICE
 DECEMBER 2000
 RUN 09.06.23 03/22/01
 PAGE 38

LINE NO	ACCT	ACCOUNT	BALANCE BEG OF YEAR	PLANT ADD DURING YEAR	PLANT RET DURING YEAR	OTHER DEBITS OR CREDITS	BALANCE END OF YEAR
1		I. INTANGIBLE PLANT					
2	301	ORGANIZATION					
3	302	FRANCHISES AND CONSENTS					
4	303	OTHER INTANGIBLE PLANT					
5		TOTAL INTANGIBLE PLANT					
6		II. LANDED CAPITAL					
7	306	LAND AND LAND RIGHTS	81,339.00				81,339.00
8		III. SOURCE OF SUPPLY PLANT					
9	311	STRUCTURES AND IMPROVEMENTS	76,109.00				76,109.00
10	312	COLLECTING AND IMPOUNDING RESERVOIRS					
11	313	LAKE, RIVER AND OTHER INTAKES					
12	315	WELLS					
13	316	SUPPLY MAINS	20,971.00				20,971.00
14		TOTAL SOURCE OF SUPPLY PLANT	97,080.00				97,080.00
15		IV. PUMPING PLANT					
16	321	STRUCTURES AND IMPROVEMENTS					
17	3211	PAVEMENT					
18	324	PUMPING EQUIPMENT	77,848.00				77,848.00
19	325	OTHER PUMPING PLANT					
20		TOTAL PUMPING PLANT	77,848.00				77,848.00
21		V. WATER TREATMENT PLANT					
22	331	STRUCTURES AND IMPROVEMENTS					
23	332	WATER TREATMENT EQUIPMENT	472,524.00				472,524.00
24		TOTAL WATER TREATMENT PLANT	472,524.00				472,524.00
25		VI. TRANS AND DIST PLANT					
26	341	STRUCTURES AND IMPROVEMENTS					
27	3411	PAVEMENT					
28	342	RESERVOIRS AND TANKS	408,100.00				408,100.00
29	343	TRANS AND DIST MAINS	507,367.00				507,367.00
30	344	FIRE MAINS					
31	345	SERVICES	128,293.00				128,293.00
32	346	METERS	81,650.00				81,650.00
33	348	HYDRANTS	23,651.00				23,651.00
34		TOTAL TRANS AND DIST PLANT	1,149,061.00				1,149,061.00
35		VII. GENERAL PLANT					
36	371	STRUCTURES AND IMPROVEMENTS					
37	3711	PAVEMENT					
38	3720	OFFICE FURNITURE AND EQUIPMENT	43,992.60				43,992.60
39	3721	OFFICE EQUIPMENT - COMPUTERS					
40	3722	OPERATION CONTROL SYSTEMS					
41	373	TRANSPORTATION EQUIPMENT	26,357.00				26,357.00
42	374	STORES EQUIPMENT					
43	375	LABORATORY EQUIPMENT					
44	376	COMMUNICATION EQUIPMENT					
45	377	POWER OPERATED EQUIPMENT					
46	378	TOOLS, SHOP AND GARAGE EQUIPMENT	10,289.00				10,289.00
47	379	OTHER GENERAL PLANT					
48		TOTAL GENERAL PLANT	80,638.60				80,638.60
49		VIII. UNDISTRIBUTED ITEMS					
50	390	OTHER TANGIBLE PROPERTY					
51	391	UTILITY PLANT PURCHASED					
52		DIST GO PLANT ALLOCATION	69,963.73	2,019.73			71,983.46
53		OTHER GO PLANT ALLOCATION					
54		TOTAL UNDISTRIBUTED ITEMS	69,963.73	2,019.73			71,983.46
55		TOTAL UTILITY PLANT IN SERVICE	2,028,454.33				2,030,473.79

CALIFORNIA WATER SERVICE COMPANY		SCHEDULE A-1A		DECEMBER 2000		RUN 09.06.23		03/22/01	
W405 GENERAL LEDGER		UTILITY PLANT IN SERVICE		ARMSTRONG VALLEY		PLANT ADD DURING YEAR		PLANT RET DURING YEAR	
LINE ACCT NO	ACCOUNT	BALANCE BEG OF YEAR	PLANT ADD DURING YEAR	PLANT RET DURING YEAR	OTHER DEBITS OR CREDITS	BALANCE END OF YEAR			
1	I. INTANGIBLE PLANT								
2	301 ORGANIZATION								
3	302 FRANCHISES AND CONSENTS								
4	303 OTHER INTANGIBLE PLANT								
5	TOTAL INTANGIBLE PLANT								
6	II. LANDED CAPITAL								
7	306 LAND AND LAND RIGHTS	4,406.00				4,406.00			
8	III. SOURCE OF SUPPLY PLANT								
9	311 STRUCTURES AND IMPROVEMENTS	8,442.00				8,442.00			
10	312 COLLECTING AND IMPOUNDING RESERVOIRS								
11	313 LAKE, RIVER AND OTHER INTAKES								
12	315 WELLS	21,293.00				21,293.00			
13	316 SUPPLY MAINS	2,442.00				2,442.00			
14	TOTAL SOURCE OF SUPPLY PLANT	32,177.00				32,177.00			
15	IV. PUMPING PLANT								
16	321 STRUCTURES AND IMPROVEMENTS								
17	3211 PAVEMENT								
18	324 PUMPING EQUIPMENT								
19	325 OTHER PUMPING PLANT								
20	TOTAL PUMPING PLANT	36,057.00				36,057.00			
21	V. WATER TREATMENT PLANT								
22	331 STRUCTURES AND IMPROVEMENTS								
23	332 WATER TREATMENT EQUIPMENT	10,123.00				10,123.00			
24	TOTAL WATER TREATMENT PLANT	10,123.00				10,123.00			
25	VI. TRANS AND DIST PLANT								
26	341 STRUCTURES AND IMPROVEMENTS								
27	3411 PAVEMENT								
28	342 RESERVOIRS AND TANKS	118,339.00				118,339.00			
29	343 TRANS AND DIST MAINS	201,509.00				201,509.00			
30	344 FIRE MAINS								
31	345 SERVICES	43,768.00				43,768.00			
32	346 METERS	25,682.00				25,682.00			
33	348 HYDRANTS	8,860.00				8,860.00			
34	TOTAL TRANS AND DIST PLANT	398,158.00				398,158.00			
35	VII. GENERAL PLANT								
36	371 STRUCTURES AND IMPROVEMENTS								
37	3711 PAVEMENT								
38	3720 OFFICE FURNITURE AND EQUIPMENT	9,876.00				9,876.00			
39	3721 OFFICE EQUIPMENT - COMPUTERS								
40	3722 OPERATION CONTROL SYSTEMS								
41	373 TRANSPORTATION EQUIPMENT								
42	374 STORES EQUIPMENT								
43	375 LABORATORY EQUIPMENT								
44	376 COMMUNICATION EQUIPMENT								
45	377 POWER OPERATED EQUIPMENT								
46	378 TOOLS, SHOP AND GARAGE EQUIPMENT	4,313.00				4,313.00			
47	379 OTHER GENERAL PLANT								
48	TOTAL GENERAL PLANT	35,505.00				35,505.00			
49	VIII. UNDISTRIBUTED ITEMS								
50	390 OTHER TANGIBLE PROPERTY								
51	391 UTILITY PLANT PURCHASED								
52	DIST GO PLANT ALLOCATION	883.63			4.02	883.63			
53	OTHER GO PLANT ALLOCATION								
54	TOTAL UNDISTRIBUTED ITEMS	883.63			4.02	883.63			
55	TOTAL UTILITY PLANT IN SERVICE	547,035.13			4.02	547,922.78			

CALIFORNIA WATER SERVICE COMPANY HAWKINS SCHEDULE A-1A DECEMBER 2000 RUN 09.06.23 03/22/01
 W405 GENERAL LEDGER UTILITY PLANT IN SERVICE PAGE 41

LINE NO	ACCT	ACCOUNT	BALANCE BEG OF YEAR	PLANT ADD DURING YEAR	PLANT RET DURING YEAR	OTHER DEBITS OR CREDITS	BALANCE END OF YEAR
1		I. INTANGIBLE PLANT					
2	301	ORGANIZATION					
3	302	FRANCHISES AND CONSENTS					
4	303	OTHER INTANGIBLE PLANT					
5		TOTAL INTANGIBLE PLANT					1,826.00
6		II. LANDED CAPITAL					
7	306	LAND AND LAND RIGHTS	1,826.00				1,826.00
8		III. SOURCE OF SUPPLY PLANT					
9	311	STRUCTURES AND IMPROVEMENTS	2,274.00				2,274.00
10	312	COLLECTING AND IMPOUNDING RESERVOIRS					
11	313	LAKE, RIVER AND OTHER INTAKES					
12	315	WELLS	23,256.00				23,256.00
13	316	SUPPLY MAINS					
14		TOTAL SOURCE OF SUPPLY PLANT	25,530.00				25,530.00
15		IV. PUMPING PLANT					
16	321	STRUCTURES AND IMPROVEMENTS					
17	3211	PAVEMENT					
18	324	PUMPING EQUIPMENT	16,820.00				16,820.00
19	325	OTHER PUMPING PLANT					
20		TOTAL PUMPING PLANT	16,820.00				16,820.00
21		V. WATER TREATMENT PLANT					
22	331	STRUCTURES AND IMPROVEMENTS					
23	332	WATER TREATMENT EQUIPMENT	2,125.00				2,125.00
24		TOTAL WATER TREATMENT PLANT	2,125.00				2,125.00
25		VI. TRANS AND DIST PLANT					
26	341	STRUCTURES AND IMPROVEMENTS					
27	3411	PAVEMENT					
28	342	RESERVOIRS AND TANKS	8,538.00				8,538.00
29	343	TRANS AND DIST MAINS	36,004.00				36,004.00
30	344	FIRE MAINS					
31	345	SERVICES	2,082.00				2,082.00
32	346	METERS	2,136.00				2,136.00
33	348	HYDRANTS	391.00				391.00
34		TOTAL TRANS AND DIST PLANT	49,151.00				49,151.00
35		VII. GENERAL PLANT					
36	371	STRUCTURES AND IMPROVEMENTS					
37	3711	PAVEMENT					
38	3720	OFFICE FURNITURE AND EQUIPMENT	4,346.00				4,346.00
39	3721	OFFICE EQUIPMENT - COMPUTERS					
40	3722	OPERATION CONTROL SYSTEMS					
41	373	TRANSPORTATION EQUIPMENT					
42	374	STORES EQUIPMENT					
43	375	LABORATORY EQUIPMENT					
44	376	COMMUNICATION EQUIPMENT					
45	377	POWER OPERATED EQUIPMENT					
46	378	TOOLS, SHOP AND GARAGE EQUIPMENT					
47	379	OTHER GENERAL PLANT					
48		TOTAL GENERAL PLANT	4,346.00				4,346.00
49		VIII. UNDISTRIBUTED ITEMS					
50	390	OTHER TANGIBLE PROPERTY					
51	391	UTILITY PLANT PURCHASED		126.23			
52		DIST GO PLANT ALLOCATION	4,372.73			.57	4,499.53
53		OTHER GO PLANT ALLOCATION					
54		TOTAL UNDISTRIBUTED ITEMS	4,372.73	126.23		.57	4,499.53
55		TOTAL UTILITY PLANT IN SERVICE	104,170.73	126.23		.57	104,297.53

CALIFORNIA WATER SERVICE COMPANY
 #405 GENERAL LEDGER COAST SPRINGS

SCHEDULE A-1A
 UTILITY PLANT IN SERVICE

DECEMBER 2000
 RUN 09.06.23 03/22/01
 PAGE 40

LINE NO	ACCT ACCOUNT	BALANCE BEG OF YEAR	PLANT ADD DURING YEAR	PLANT RET DURING YEAR	OTHER DEBITS OR CREDITS	BALANCE END OF YEAR
1	I. INTANGIBLE PLANT					
2	301 ORGANIZATION					
3	302 FRANCHISES AND CONSENTS					
4	303 OTHER INTANGIBLE PLANT					
5	TOTAL INTANGIBLE PLANT					
6	II. LANDED CAPITAL					
7	306 LAND AND LAND RIGHTS	13,300.00				13,300.00
8	III. SOURCE OF SUPPLY PLANT					
9	311 STRUCTURES AND IMPROVEMENTS	46,880.00				46,880.00
10	312 COLLECTING AND IMPOUNDING RESERVOIRS					
11	313 LAKE, RIVER AND OTHER INTAKES					
12	315 WELLS	66,312.00				66,312.00
13	316 SUPPLY MAINS	9,700.00				9,700.00
14	TOTAL SOURCE OF SUPPLY PLANT	122,892.00				122,892.00
15	IV. PUMPING PLANT					
16	321 STRUCTURES AND IMPROVEMENTS					
17	3211 PAVEMENT					
18	324 PUMPING EQUIPMENT	36,798.00				36,798.00
19	325 OTHER PUMPING PLANT					
20	TOTAL PUMPING PLANT	36,798.00				36,798.00
21	V. WATER TREATMENT PLANT					
22	331 STRUCTURES AND IMPROVEMENTS					
23	332 WATER TREATMENT EQUIPMENT	110,362.00				110,362.00
24	TOTAL WATER TREATMENT PLANT	110,362.00				110,362.00
25	VI. TRANS AND DIST PLANT					
26	341 STRUCTURES AND IMPROVEMENTS					
27	3411 PAVEMENT					
28	342 RESERVOIRS AND TANKS	128,264.00				128,264.00
29	343 TRANS AND DIST MAINS	173,952.00				173,952.00
30	344 FIRE MAINS					
31	345 SERVICES	18,000.00				18,000.00
32	346 METERS	7,600.00				7,600.00
33	348 HYDRANTS	22,912.00				22,912.00
34	TOTAL TRANS AND DIST PLANT	350,728.00				350,728.00
35	VII. GENERAL PLANT					
36	371 STRUCTURES AND IMPROVEMENTS					
37	3711 PAVEMENT					
38	3720 OFFICE FURNITURE AND EQUIPMENT	3,000.00				3,000.00
39	3721 OFFICE EQUIPMENT - COMPUTERS					
40	3722 OPERATION CONTROL SYSTEMS					
41	373 TRANSPORTATION EQUIPMENT	400.00				400.00
42	374 STORES EQUIPMENT					
43	375 LABORATORY EQUIPMENT					
44	376 COMMUNICATION EQUIPMENT					
45	377 POWER OPERATED EQUIPMENT					
46	378 TOOLS, SHOP AND GARAGE EQUIPMENT	10,000.00				10,000.00
47	379 OTHER GENERAL PLANT					
48	TOTAL GENERAL PLANT	13,400.00				13,400.00
49	VIII. UNDISTRIBUTED ITEMS					
50	390 OTHER TANGIBLE PROPERTY					
51	391 UTILITY PLANT PURCHASED					
52	DIST GO PLANT ALLOCATION	10,931.83	315.58		1.43	11,248.84
53	53 OTHER GO PLANT ALLOCATION					
54	54 TOTAL UNDISTRIBUTED ITEMS	10,931.83	315.58		1.43	11,248.84
55	TOTAL UTILITY PLANT IN SERVICE	658,411.83	315.58		1.43	659,728.84

SCHEDULE A -3					
Account No. 250 to 253, Inclusive - Depreciation and Amortization Reserves					
Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investment (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)
1	Balance in reserves at beginning of year	1,076,837			
2	Add: Credits to reserves during year				
3	(a) Charged to Account No. 503	47,700			
4	(b) Charged to Account No. 265	2,400			
5	(c) Charged to clearing accounts				
6	(d) Salvage recovered				
7	(e) All other credits				
8	Total credits	50,100			
9	Deduct Debits to reserves during year				
10	(a) Book cost of property retired				
11	(b) Cost of removal				
12	(c) All other debits				
13	Total debits	-			
14	Balance in reserves at end of year	1,126,937			
15					
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:				3.0%
17					
18	(2) EXPLANATION OF ALL OTHER CREDITS:				
19	All Other Credits				
20	ADDITIONS THRU ACQUISITION				
21					
22					
23					
24					
25					
26					
27	(3) EXPLANATION OF ALL OTHER DEBITS:				
28					
29					
30					
31					
32					
33					
34					
35	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:				
36	(a) Straight Line				
37	(b) Liberalized				
38	(a) Sum of years digits				
39	(b) Double declining balance				
40	(c) Other XX				
41	(c) Both straight line and liberalized				

SCHEDULE A -3a
Analysis of Entries in Depreciation Reserve - Account No. 250

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 Excl. Cost Removal (d)	Salvage and Cost of Removal Net (dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structure and improvements	41,484	2,000			43,484
3	312	Collecting and impounding reservoirs		450			450
4	313	Lake, river and other intakes					-
5	314	Springs and tunnels					-
6	315	Wells	34,741	1,410			36,151
7	316	Supply mains	5,564	470			6,034
8	317	Other source of supply plant					-
9		Total source of supply plant	81,789	4,330	-	-	86,119
10							
11		II. PUMPING PLANT					
12	321	Structures and improvements					-
13	322	Boiler plant equipment					-
14	323	Other power production equipment					-
15	324	Pumping equipment	70,617	7,720			78,337
16	325	Other pumping plant					-
17		Total pumping plant	70,617	7,720	-	-	78,337
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and improvements					-
21	332	Water treatment equipment	30,194	2,170			32,364
22		Total water treatment plant	30,194	2,170	-	-	32,364
23							
24		IV. TRANS AND DIST. PLANT					
25	341	Structures and improvements					-
26	342	Reservoirs and tanks	83,318	2,680			85,998
27	343	Transmission and distribution mains	595,842	13,350			609,192
28	344	Fire mains					-
29	345	Services	85,321	4,760			90,081
30	346	Meters	48,791	3,940			52,731
31	347	Meter installations					-
32	348	Hydrants	21,870	1,350			23,220
33	349	Other transmission and distribution plant					-
34		Total transmission and distribution plant	835,142	26,080	-	-	861,222
35							
36		V. GENERAL PLANT					
37	371	Structures and improvements					-
38	372	Office furniture and equipment	26,270	4,370			30,640
39	373	Transportation equipment	21,517	4,830			26,347
40	374	Stores equipment					-
41	375	Laboratory equipment					-
42	376	Communication equipment					-
43	377	Power operated equipment					-
44	378	Tools, shop and garage equipment	11,308	600			11,908
45	379	Other general plant					-
46	390	Other tangible property					-
47	391	Water plant purchased					-
48		Total general plant	59,095	9,800	-	-	68,895
49		TOTAL	1,076,837	50,100	-	-	1,126,937

SCHEDULE B - 1					
Account No. 501 - Operating Revenues					
Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Changes During the Year (d)
1		I. WATER SERVICE REVENUES			
2	###	Metered sales to general customers			
3		601.1 Commercial sales	797,182	542,256	254,926
4		601.2 Industrial sales			
5		601.3 Sales to public authorities	333	-	333
6		Sub-total	797,515	542,256	255,259
7	###	Unmetered sales to general customers			
8		602.1 Commercial sales			
9		602.2 Industrial sales			
10		602.3 Sales to public authorities			
11		Sub-total			
12	###	Sales to irrigation customers			
13		603.1 Metered sales	-	-	
14		603.2 Unmetered sales			
15		Sub-total	-	-	
16	###	Private fire protection service	1,577	3,875	(2,298)
17	###	Public fire protection service			
18	###	Sales to other water utilities for resale			
19	###	Sales to governmental agencies by contracts			
20	###	Interdepartmental sales			
21	###	Other sales or service	368	-	368
22		Sub-total	1,945	3,875	(1,930)
23		Total water service revenues	799,460	546,131	253,329
24		II. OTHER WATER REVENUES			
25	###	Miscellaneous service revenues	2,452	86,674	(84,222)
26	###	Rent from water property			
27	###	Interdepartmental rents			
28	###	Other water revenues		10,512	(10,512)
29		Total other water revenues	2,452	97,186	(94,734)
30		Total operating revenues	801,912	643,317	158,595

<p align="center">SCHEDULE B-2 Account No. 502 - Operating Expense -- Class A, B, and C Water Utilities</p>								
Line No.	Acct. No.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During the Year (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		6,495	6,495	
4	701	Operation supervision, labor and expenses			C			
5	702	Operation labor and expenses	A	B				
6	703	Miscellaneous expenses	A					
7	704	Purchased water	A	B	C	9,729	11,687	(1,958)
8		Maintenance						
9	706	Maintenance of structures and facilities	A	B				
10	706	Maintenance of structures and improvements			C			
11	707	Maintenance of collect and impound reservoirs	A	B				
12	708	Maintenance of supply facilities	A					
13	708	Maintenance of lakes, river and other intakes		B				
14	709	Maintenance of springs and tunnels	A					
15	710	Maintenance of wells	A					
16	711	Maintenance of supply mains	A					
17	712	Maintenance of supply mains	A			130	130	
18	713	Maintenance of other source of supply plant	A	B				
19		Total source of supply expense				16,354	11,687	4,667
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		597	597	
23	721	Operation supervision, labor and expenses			C			
24	722	Power production labor and expenses	A					
25	722	Power production labor, expenses and fuel		B				
26	723	Fuel for power production	A					
27	724	Pumping labor and expenses	A	B		16,125	16,125	
28	725	Miscellaneous expenses	A			151	825	(674)
29	726	Fuel or power purchased for pumping	A	B	C	77,060	32,796	44,264
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B				
32	729	Maintenance of structures and equipment			C			
33	730	Maintenance of structures and improvements	A	B				
34	731	Maintenance of power production equipment	A	B				
35	732	Maintenance of pumping equipment	A	B		1,904	60	1,844
36	733	Maintenance of other pumping plant	A	B				
37		Total pumping expenses				95,837	33,681	62,156

SCHEDULE B-2								
Account No. 502 - Operating Expense -- Class A, B, and C Water Utilities (continued)								
Line No.	Acct. No.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During the Year (d)
			A	B	C			
1		III. WATER TREATMENT EXPENSES						
2		Operation						
3	741	Operation supervision and engineering	A	B		8,169	8,169	
4	741	Operation supervision, labor and expenses			C			
5	742	Operation labor and expenses	A			25,109	25,109	
6	743	Miscellaneous expenses	A	B		90	26,696	
7	744	Chemical and filtering materials	A	B		10,283	12,935	
8		Maintenance						
9	746	Maintenance supervision and engineering	A	B				
10	746	Maintenance of structures and equipment			C			
11	747	Maintenance of structures and improvements	A	B		2,860	2,860	
12	748	Maintenance of water treatment equipment	A	B		2,610	1,965	
13		Total water treatment expenses				49,121	41,596	
14		IV. WATER TREATMENT EXPENSES						
15		Operation						
16	751	Operation supervision and engineering	A	B		14,664	14,664	
17	751	Operation supervision, labor and expenses			C			
18	752	Storage facilities expenses	A			838	838	
19	752	Operation labor expenses		B				
20	753	Transmission and distribution line expenses	A			434	434	
21	754	Meter expenses	A			112,577	102,504	
22	755	Customer installations expenses	A					
23	756	Miscellaneous expenses	A			2,765	2,765	
24		Maintenance						
25	758	Maintenance supervision and engineering	A	B				
26	758	Maintenance of structures and plant			C			
27	759	Maintenance of structures and improvements	A	B				
28	760	Maintenance of reservoirs and tanks	A	B		173	173	
29	761	Maintenance of trans. and distribution mains	A			7,086	7,536	
30	761	Maintenance of mains		B				
31	762	Maintenance of fire mains	A					
32	763	Maintenance of services	A			328	3,123	
33	763	Maintenance of other trans. and distribution plants		B				
34	764	Maintenance of meters	A				422	
35	765	Maintenance of hydrants	A					
36	766	Maintenance of miscellaneous plant	A					
37		Total transmission and distribution expenses				138,865	113,585	

SCHEDULE B-2								
Account No. 502 - Operating Expense -- Class A, B, and C Water Utilities (continued)								
Line	Acct.	Account	Class			Amount	Amount	Net Change
No.	No.		(a)	A	B	C	(b)	(c)
1		V. CUSTOMER ACCOUNT EXPENSES						
2		Operation						
3	771	Supervision	A	B		819		819
4	771	Superv., meter read., other customer acct. expenses			C			
5	772	Meter reading expenses	A	B		1,066		1,066
6	773	Customer records and collection expenses	A			3,332	1,347	1,985
7	773	Customer records and accounts expenses		B				
8	774	Miscellaneous customer accounts expenses	A			6,456		6,456
9	775	Uncollectible accounts	A	B	C		2,124	(2,124)
10		Total customer account expenses				11,673	3,471	8,202
11		VI. SALES EXPENSES						
12		Operation						
13	781	Supervision	A					
14	781	Sales expenses		B	C			
15	782	Demonstrating selling expenses	A					
16	783	Advertising expenses	A				125	(125)
17	784	Miscellaneous sales expenses	A					
18	785	Merchandising, jobbing and contract work	A					
19		Total sales expenses				0	125	(125)
20		VII. ADMIN. & GENERAL EXPENSES						
21		Operation						
22	791	Administrative and general salaries	A	B	C	44,462	49,638	(5,176)
23	792	Office supplies and other expenses	A	B	C	21,942	14,950	6,992
24	793	Property insurance	A			7,266	6,589	677
25	793	Property insurance, injuries and damages		B	C			
26	794	Injuries and damages	A			2,950		
27	795	Employees pension and benefits	A	B	C	22,347	61,014	(38,667)
28	796	Franchise requirements	A	B	C			
29	797	Regulatory commission expenses	A	B	C	10,931	7,647	3,284
30	798	Outside services employed	A			67,246	49,480	17,766
31	798	Miscellaneous other general expenses		B				
32	798	Miscellaneous other general operation expenses			C			
33	799	Miscellaneous general expenses	A			2,202	11,559	(9,357)
34		Maintenance						
35	805	Maintenance general plant	A	B	C	4,644	14,328	(9,684)
36		Total administrative and general expenses				183,990	215,205	(31,215)
37		VIII. MISCELLANEOUS						
38	811	Rents	A	B	C	4,350		
39	812	Administrative expenses transferred-- Cr.	A	B	C			
40	813	Duplicate charges-- Cr.	A	B	C			
41		Total miscellaneous				4,350	0	4,350
42		Total operating expenses				500,190	419,350	80,840

<p align="center">SCHEDULE B - 4 Account 507 - Taxes Charged During Year</p>						
Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED			
			Water 507 (c)	Nonutility 521 (b)	Other (c)	Capitalized (f)
9	TAXES ON REAL AND PERSONAL PROPERTY	15,766	15,766			
10	STATE CORPORATE FRANCHISE TAX	3,577	3,577			
11	STATE UNEMPLOYMENT INSURANCE TAX	15	15			
12	OTHER STATE AND LOCAL TAXES					
13	FEDERAL UNEMPLOYMENT INSURANCE TAX	11	11			
14	FEDERAL INSURANCE CONTRIBUTION ACT	15,704	15,704			
15	OTHER FEDERAL TAXES					
16	FEDERAL INCOME TAX	13,100	13,100			
17	TAX DEFERRED - FEDERAL	0				
18	TAX DEFERRED - STATE	0				
19	PAYROLL TAXES	0				
20						
21						
22	Total	48,173	48,173			

SCHEDULE D - 1 Sources of Supply and Water Developed									
STREAMS				FLOW IN				Annual Quantities Diverted	Remarks
Line No.	Diverted Into	From Stream or Creek	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	Luzern	Surface H2O						196,530	Ccf
2									
3									
4									
5									
WELLS									
Line No.	At Plant	Location	Number	Dimensions	Depth to Water	Pumping Capacity	Annual Quantities Pumped	Remarks	
6	Armstrong Valley						44,258	Ccf	
7	Hawkins						8,217	Ccf	
8	Coast Springs						10,147	Ccf	
9									
10									
TUNNELS AND SPRINGS					FLOW IN		Annual Quantities Pumped	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum				
11	NONE								
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from								
17	Annual quantities purchased from								
18									
19									
SCHEDULE D - 2 Description of Storage Facilities									
Line No.	Type			Number	Combined Capacity	Remarks			
20	A. Collecting reservoirs								
21	Concrete								
22	Earth			1	1,500,000	Coast Springs			
23	Wood								
24	B. Distribution reservoirs								
25	Concrete								
26	Earth								
27	Wood								
28	C. Tanks								
29	Wood			1	25,000				
30	Metal			7	962,000				
31	Concrete			3	58,000				
32	Total				2,545,000				

**SCHEDULE D - 4
Number of Active Service Connections**

Classification	Metered - Dec. 31		Flat Rate - Dec. 31	
	Prior Year	Current Year	Prior Year	Current Year
Commercial	1554	1892		
Industrial				
Public authorities		3		
Irrigation				
Other				
Subtotal	1554	1895		
Private fire connections		2		
Public fire hydrants				
Total	1554	1897		

**SCHEDULE D - 5
Number of Meters and Services on Pipe Systems
at End of Year**

Size	Meters	Size	Meters
5/8 x 3/4 - in.	1958		
3/4 - in.	15		
1 - in.	2		
1 1/2 - in.	2		
2 - in.	3		
3 - in.	1		
4 - in.	1		
6 - in.			
Other			
Total	1982	Total	0

**SCHEDULE D - 6
Meter Testing Data**

A. Number of meter tested during year as prescribed in Section VI of general order # 103:

- 1 New, after being received:
- 2 Used, before repair:
- 3 Used, after repair:
- 4 Found flat, requiring billing adj.

B. Number of meters in service since last test:

- 1 Ten years or less: 766
- 2 More than 10, but less than 15 yrs.: 812
- 3 More than 15 years: 404

SCHEDULE D - 7									
Water delivered to Metered Customers by Months and Years in CCE units									
Classification of Services	During Current Year							Subtotal	
	January	February	March	April	May	June	July		
Commercial	3,568	10,824	12,331	3,545	16,944	18,226	24,847	90,285	-
Industrial									-
Public Authorities			345		63		234	642	-
Irrigation									-
Others			44		8		26	78	-
Total	3,568	10,824	12,720	3,545	17,015	18,226	25,107	91,005	
Classification of Services	During Current Year						Subtotal	Total	Prior Year
	August	September	October	November	December				
Commercial	26,888	23,286	16,082	14,967	11,540	92,763	183,048		
Industrial						-	-		
Public Authorities		420		110		530	1,172		
Irrigation						-	-		
Others		30		7		37	115		
Total	26,888	23,736	16,082	15,084	11,540	93,330	184,335	-	

END OF YEAR BALANCES IN SELECTED ACCOUNTS

Indicate the end of year balances shown in the district's accounting records for the following accounts:

131. Materials and supplies on hand	(G)	-
100.3. Construction work in progress	(G)	-
241. Advances for construction		-
265. Contributions in aid of construction		-

(G) General Office Allocation

SIGNATURE

District Management

Name of District Manager Thomas Fitzgerald

Address P O Box 256 (16190 Main Street), Guerneville, CA 95446

Telephone (707) 869-0050

This report sets forth book or allocated figures and other data pertaining to the district for the period from January 1, 2000 to December 31, 2000.

REDWOOD RIVER VALLEY


Signature

Controller
Title

June 25, 2001
Date

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