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Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# 38W

2000
ANNUAL REPORT
OF

NORTH GUALALA WATER COMPANY

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

P O BOX 1000

GUALALA, CA 95445-1000

(OFFICIAL MAILING ADDRESS)

ZIP

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)

INSTRUCTIONS

1. One completed copy of this report (two copies if three received) must be filed **NOT LATER THAN MARCH 31**, following the year covered by the report, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298**

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Oath, on the last page, must be signed by an officer, partner or owner.
4. The report must be prepared in ink or by the use of a typewriter. Computer generated report forms may be substituted.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. The totals of the details in the latter must agree with the balances of the accounts to which they refer.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report.
9. This report must cover a calendar year, from January 1 through December 31. Fiscal year reports will not be accepted.

SELECTED FINANCIAL DATA – CLASS A, B, C, AND D WATER COMPANIES
2000

Name of Utility: North Gualala Water Company, Inc.

Phone: (707)884-3579

Person Responsible for this Report: Jana M. Wareham, Office Manager
(Prepared from Information in 2000 Annual Report)

BALANCE SHEET DATA	01/01/2000	12/30/2000	Average
1 Intangible Plant	541	541	541
2 Land & Land Rights	232,357	232,357	232,357
3 Depreciable Plant	5,540,324	6,776,427	6,158,375
4 Gross Plant in Service	5,773,222	7,009,325	6,391,273
5 Less: Accum. Depreciation	987,787	1,066,351	1,027,069
6 Net Water Plant in Service	4,785,434	5,942,974	5,364,204
7 Water Plant Held for Future Use	0	0	0
8 Construction Work in Progress	1,064,234	0	532,117
9 Materials and Supplies	4,948	5,354	5,151
10 Less: Advances for Construction	0	0	0
11 Less: Contrib. Aid of Construction	(1,031,099)	(1,024,402)	(1,027,751)
12 Less: Accu Deferred Income Tax Cr	0	0	0
13 Net Plant Investment	4,823,517	4,923,927	4,873,722

CAPITALIZATION	500	500	500
14 Common Stock	500	500	500
15 Proprietary Cap. (Ind. & Part.)	0	0	0
16 Paid-In Capital	0	0	0
17 Retained Earnings	1,142,767	1,132,358	1,137,562
18 Common Equity (Lines 14-17)	1,143,267	1,132,858	1,138,062
19 Preferred Stock	0	0	0
20 Long-Term Debt	0	0	0
21 Notes Payable	4,126,418	4,442,521	4,284,470
22 Total Capitaliz.(Line 18-22)	5,269,685	5,575,379	5,422,532

(Revised 2/01)

SELECTED FINANCIAL DATA – CLASS A, B, C, AND D WATER COMPANIES

2000

Name of Utility: North Gualala Water Company, Inc.

Phone: (707)884-3579

INCOME STATEMENT	Annual Amount
23 Unmetered Water Revenue	_____
24 Fire Revenue	_____
25 Irrigation Revenue	_____
26 Metered Water Revenue	712,077
27 Total Operating Revenue	712,077
28 Operating Expenses	372,982
29 Depreciation Expense (Rate 2.4)	49,054
30 Amortization and Property Losses	126,964
31 Property Taxes	59,333
32 Taxes other than Income Taxes	12,359
33 Total Operating Rev. Deductions before taxes	620,692
34 Calif. Corp. Franchise Tax	800
35 Fed. Corporate Income Taxes	0
36 Total Operating Revenue Deduction after Taxes	621,492
37 Net Operating Income/(Loss) (Calif. Water Operations)	90,585
38 Other Operating & Nonoper. Inc & Exp-Net	28,879
39 Income Available Fixed Charges	_____
40 Interest Expense	129,873
41 Net Income/(Loss) Before Dividends	(10,409)
42 Preferred Stock Dividends	0
43 Net Income (Loss) Available for Common Stock	(10,409)
OTHER DATA	
44 Refunds of Advance for Construction	0
45 Total Payroll Charged to Operating Expenses	155,206
46 Purchased Water	0
47 Power	48,020

Active Ser Connections	01-Jan	30-Dec	Annual Average
48 Metered Service Connections	936	940	938
49 Flat Rate	_____	_____	_____
50 Total Active Service	936	940	938

CLASS B, C, AND D WATER COMPANIES
SAFE DRINKING WATER BOND ACT DATA

Please provide the following information related to each Safe Drinking Water Bond Act (SDWBA) loan outstanding during the 12 month reporting period.

1. Current Fiscal Agent:

Name: West America Bank
Address: Box 348, Gualala, Ca. 95445
Phone Number: 707-884-3551
Date Hired: 08/19/96

2. Former Fiscal Agent:

Name: N/A
Address:
Phone Number:
Date Hired:

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

\$236,729.13

4. Summary of bank account activity showing:

Balance at beginning of year	\$477,487.87
Deposits during the year	250,192.01
Withdrawals made for loan payments	(116,272.12)
Other withdrawals made from this account	(20.00)
Balance at end of year	\$611,387.76

5. Account Information:

Bank Name: West America Bank
Account Number: 204-09789-3
Date Opened: 08/19/96

6. Plant amounts included in Schedule A-1a, Account No. 101 - Water Plant in Service which were funded using SDWBA funds:

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of year	Plant Additions During Yr (c)	Plant Retirement During Yr (d)	Other Debit or Credits* (e)	Balance . End-of-yr (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
5		DEPRECIABLE PLANT					
6	304	Structures		65,178.31			65,178.31
7	307	Wells	18,228.41				18,228.41
8	317	Other water source plant	235,151.40				235,151.40
9	311	Pumping equipment	56,020.14				56,020.14
10	320	Water Treatment plant	81,238.41	529,340.26			610,578.67
11	330	Reservoirs, tanks and sandpipes	818,879.17	66,339.72			885,218.89
12	331	Water mains	2,012,996.14	559,149.04			2,572,145.18
13	333	Services and meter installations					
14	334	Meters					
15	335	Hydrants					
16	339	Other equipment					
17	340	Office furniture and equipment					
18	341	Transportation equipment					
19		Total depreciable plant	3,222,513.67	1,220,007.33			4,442,521.00
20		Total water plant in service	3,222,513.67	1,220,007.33			4,442,521.00

GENERAL INFORMATION

1. Name under which utility is doing business:

North Gualala Water Company, Inc.

2. Office Mailing Address:

P. O. Box 1000

Gualala, Ca. 95445-1000

3. Name and title of person to whom correspondence should be addressed:

John H. Bower

Telephone: **707-884-3579**

4. Address where accounting records are maintained:

38958 Cypress Way, Gualala, Ca. 95445

5. Service Area: (Refer to district reports if applicable).

Gualala River north 6 1/2 miles

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

Name:

Address:

Telephone:

7. OWNERSHIP: Check and fill in appropriate line:

Individual (name of owner)

Partnership (name of Partner)

Partnership (name of Partner)

Partnership (name of Partner)

Corporation (corporate name)

North Gualala Water Company, Inc.

Organized under laws of (state) California

Date: **06/17/66**

Principal Officers:

(Name)

John H. Bower

(Title) **President**

(Name)

John J. Bower

(Title) **VP/Treas**

(Name)

Michael Bower

(Title) **Secretary**

(Name)

(Title)

8. Names of associated companies:

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

Date:

Date:

Date:

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

**SCHEDULE A-1
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Begin-of-Yr (b)	Plant Additions During Yr (c)	Plant Retirement During Yr (d)	Other Debits or Credits* (e)	Balance End-of-yr (f)
1	101	Water plant in service	5,773,221.59	1,236,103.07	0.00	0.00	7,009,324.66
2	103	Water plant for future use	0.00				0.00
3	104	Water plant purchased or sold	0.00				0.00
4	105	Construction work in progress - water plant	1,064,233.83			(1,064,233.83)	0.00
5	114	Water plant acquisition adjustments					0.00
6		Total utility plant	6,837,455.42	1,236,103.07	0.00	(1,064,233.83)	7,009,324.66

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

*Projects completed - transferred to Plant in Service

**SCHEDULE A-1a
Account No. 101 - Water Plant in Services**

Line No.	Acct No.	Title of Account (a)	Balance Begin-of-Yr (b)	Plant Additions During Yr (c)	Plant Retirement During Yr (d)	Other Debits or Credits* (e)	Balance End-of-yr (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible plant	540.67				540.67
3	303	Land	232,357.24				232,357.24
4		Total non-depreciable plant	232,897.91	0.00	0.00	0.00	232,897.91
5		DEPRECIABLE PLANT					
6	304	Structures	61,637.73	71,654.18			133,291.91
7	307	Wells	109,620.44				109,620.44
8	317	Other water source plant	247,991.38				247,991.38
9	311	Pumping equipment	191,505.67	1,464.21			192,969.88
10	320	Water Treatment plant	211,133.04	529,340.26			740,473.30
11	330	Reservoirs, tanks and sandpipes	1,081,568.55	66,339.72			1,147,908.27
12	331	Water mains	3,424,132.64	559,149.04			3,983,281.68
13	333	Services and meter installations	13,914.18				13,914.18
14	334	Meters	55,977.16	579.18			56,556.34
15	335	Hydrants	32,817.72				32,817.72
16	339	Other equipment	76,469.24	722.74			77,191.98
17	340	Office furniture and equipment	33,555.93	6,853.74			40,409.67
18	341	Transportation equipment					
19		Total depreciable plant	5,540,323.68	1,236,103.07	0.00	0.00	6,776,426.75
20		Total water plant in service	5,773,221.59	1,236,103.07	0.00	0.00	7,009,324.66

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

SCHEDULE A-1b
Account No. 101 – Water Plant in Services

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-yr (d)
1				
2				
3				
4	N/A			
5				
6				
7				
8				
9				
10	Total			

SCHEDULE A-2
Account No. 121 – Non – Utility Plant and Other Assets

Line No.	Name and Description of Property (a)	Book Value End-of-yr (b)
1		
2		
3		
4		
5		
6		
7	N/A	
8		
9		
10	Total	

SCHEDULE A-3
Account Nos. 108 and 122-Depreciation and Amortization Reserves

Line No.	Item (a)	Account 108 Water Plant (b)	Account 108.1 SDWBA Loans (c)	Account 122 Non-Utility property (a)
1	Balance in reserves at beginning of year	987,787.11	222,470.32	
2	Add: Credits to reserves during year			
3	(a) Charged to Acct No. 403 (Footnote 1)	49,053.84	126,964.19	
4	(b) Charged to Account No. 272	29,509.62		
5	(c) Charged Clearing Account			
6	(d) Salvage recovered			
7	(e) All other credits (Footnote 2)			
8	Total Credits	78,563.46	126,964.19	
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired			
11	(b) Cost of removal			
12	(c) All other Debits (Footnote 3)			
13	Total Debits	0.00	0.00	
14	Balance in reserve at end of year	1,066,350.57	349,434.51	
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE: 2.4%			
16				
17	(2) EXPLANATION OF ALL OTHER CREDITS:			
18				
19				
20				
21				
22				
23	(3) EXPLANATION OF ALL OTHER DEBITS:			
24				
25				
26				
27				
28				
29	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION			
30	(a) Straight Line	[X]		
31	(b) Liberalized	[]		
32	(1) Sum of the years digits	[]		
33	(2) Double declining balance	[]		
34	(3) Other	[]		
35	(c) Both straight line and liberalized	[]		

SCHEDULE A-3a
Account No. 108 - Analysis of Entries in Depreciation Reserve

Line No.	Acct. No.	Depreciable Plant (b)	Balance Beginning of Year (b)	Credit to Reserve During Year Excl. Salvage (c)	Debit to Reserve During Year Excl. Cost of Removal (d)	Salvage & cost Removal Net (Db.) or (Cr.) (e)	Balance End-of-yr (f)
1	304	Structures	23,015.21	1,521.51			24,536.72
2	307	Wells	20,994.53	2,175.65			23,170.18
3	317	Other water source plant	2,607.01	308.16			2,915.17
4	311	Pumping equipment	44,842.62	2,922.08			47,764.70
5	320	Water Treatment plant	52,387.25	3,117.47			55,504.72
6	330	Reservoirs, tanks and sandpipes	141,769.30	4,076.08			145,845.38
7	331	Water mains	429,203.35	30,181.28			459,384.63
8	333	Services and meter installations	2,684.81	333.94			3,018.75
9	334	Meters	33,818.67	807.63			34,626.30
10	335	Hydrants	7,020.44	787.62			7,808.06
11	339	Other equipment	14,581.78	1,852.60			16,434.38
12	340	Office furniture and equipment	8,386.26	969.82			9,356.08
13	341	Transportation equipment					
14		Total	781,311.23	49,053.84	0.00	0.00	830,365.07

SCHEDULE A-4
Account No. 174 - Other Current Assets

Line No.	Item (a)	Amount (b)
1	DHS AB 2158 Memorandum Account	3,724.61
2	Catastrophic Memo Account	(623.94)
3	Prepaid State Tax	10,520.00
4	Prepaid Federal Tax	11,960.00
5	Source of Supply Memorandum Account	323,274.67
6	Contra Clearing	0.00
7	Accounts Receivable	92.72
8		
9		
10	Total	348,948.06

SCHEDULE A-6
Account Nos. 201 and 204 - Capital Stock

Line No.	Class of Stock (a)	Date of Issue (b)	Number of Shares Authorized by Articles of Incorporation (c)	Par or Stated Value (d)	Number of Shares Outstanding (e)	Amount Outstanding End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1								
2		N/A						
3								
4								
5								
6							Total	

SCHEDULE A-7
Record of Stockholders at End of Year

Line No.	COMMON STOCK	Number of Shares (b)	PREFERRED STOCK	Number of Shares (d)
	Name (a)		Name (c)	
1	JOHN H. BOWER	500	N/A	
2				
3				
4				
5				
6				
7	Total number of shares		Total number of shares	

SCHEDULE A-8
Account No. 211 - Other Paid in Capital (Corporations only)

Line No.	Type of Paid in Capital (a)	Balance End of Year (b)
1		
2	N/A	
3		
4	Total	

SCHEDULE A-9
Account No. 215-Retained Earnings

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	1142767.10
2	CREDITS	
3	Net Income	
4	Prior Period Adjustments	
5	Total Credits	0.00
6		
7	DEBITS	
8	Net Losses	-10409.39
9	Prior Period Adjustments	
10	Dividend appropriations - preferred stock	
11	Dividend appropriations - common stock	
12	Total Debits	-10409.39
13	Balance end of year	1132357.71

SCHEDULE A-10
Account No. 218-Proprietary Capital

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	CREDITS	
3	Net Income	
4	Additional investments during year	N/A
5	Other credits (detail)	
6	Total Credits	
7	DEBITS	
8	Net Losses	
9	Withdrawals during year	
10	Other debits (detail)	
11	Total Debits	
12	Balance end of year	

SCHEDULE A-11
Account No. 224-Long Term Debt

Line No.	Class (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding Per Balance Sheet (e)	Rate of Interest (f)	Interest Accrued During Yr (g)	Interest Paid During Yr (h)
1	J J Bower	06/16/93	10 Yrs	0.00	0.00	8.000%	571.12	571.12
2	SDWBA	08/26/96	35 Yrs	4,442,521.00	4,442,521.00	2.973%	129,302.19	85,637.41
3								
4								
5								
6	Totals			4,442,521.00	4,442,521.00		129,873.31	86,208.53

SCHEDULE A-12
Account No. 225-Advances from Associated Companies

No.	Nature of Obligation (a)	Amount of Obligation (b)	Rate of Interest (c)	Interest Accrued During Yr (d)	Interest Paid During Yr (e)
1					
2	N/A				
3					
4	Totals				

SCHEDULE A-13
Account No. 235-Payables to Associated Companies

Line No.	Nature of Obligation (a)	Balance End of Year (b)	Rate of Interest (c)	Interest Accrued During Yr (d)	Interest Paid During Yr (e)
1					
2	N/A				
3					
4	Totals				

SCHEDULE A-14
Account No. 241 - Other Current Liabilities

Line No.	Class (a)	Balance End of Year (b)
1	Employee Deposit	50.00
2		
3		
4		
5	Total	50.00

SCHEDULE A-15
Account No. 252 - Advances for Construction

Line No.	Class (a)	(b)	Amount (c)
1	Balance Beginning of Year	XXXXXXXXXXXXXXXXXXXX	0.00
2	Additions during year	XXXXXXXXXXXXXXXXXXXX	
3	Subtotal - Beginning balance plus additions during year	XXXXXXXXXXXXXXXXXXXX	0.00
4	Charges during year:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
5	Refunds	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
6	Percentage of revenue basis		XXXXXXXXXXXXXXXXXXXX
7	Proportionate cost basis		XXXXXXXXXXXXXXXXXXXX
8	Present worth basis		XXXXXXXXXXXXXXXXXXXX
9	Total refunds	0.00	XXXXXXXXXXXXXXXXXXXX
10	Transfers to Acct. 271, Contributions in aid of Construction	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
11	Due to expiration of contracts		XXXXXXXXXXXXXXXXXXXX
12	Due to present worth discount		XXXXXXXXXXXXXXXXXXXX
13	Total transfers to Acct. 271	0.00	XXXXXXXXXXXXXXXXXXXX
14	Securities Exchanged for Contracts (Enter detail below)		XXXXXXXXXXXXXXXXXXXX
15	Subtotal - charges during year	0.00	0.00
16	Balance end of year	XXXXXXXXXXXXXXXXXXXX	0.00

SCHEDULE A-16
Account Nos. 255, 282 and 283 - Deferred Taxes

Line No.	Item (a)	Account 255 Investment Tax Credit (b)	Account 282 Income Tax - ACRS Depreciation (c)	Account 283 Other (d)
1				
2	N/A			
3				
4				
5	Totals			

SCHEDULE A-17
Account No. 271 - Contributions in Aid of Construction
Instructions for preparation of Schedule of Contributions in Aid of Construction

- 1 The credit balance in the account other than that portion of the balance relating to nondepreciable property (column d), to property retired prior to Jan. 1, 1955 (column e), shall be written off through charges to this account and credits to Account no. 108, Accumulated depreciation of water plant, over a period equal to the estimated service life of the property involved. Upon retirement of depreciable property for which a depreciation reserve has been created through charges to this account, the cost thereof shall be credited to the appropriate plant account and concurrently charged to Account No. 108. If the property is retired prior to the service life originally estimated, the balance in this account with respect to the retired property shall be transferred to the depreciation reserve account.
- 2 That portion of the balance applicable to nondepreciable property shall remain unchanged until the property is sold or otherwise retired. Upon retirement, the cost of such nondepreciable property acquired by donation or through use of donated funds shall be credited to the appropriate plant account and charged to this account to clear the credit balance carried herein.
- 3 That portion of the balance representing donations on property retired prior to January 1, 1955 (column e), and the amount of depreciation accrued to January 1, 1955, on property in service (column f), shall not be transferred from this account or otherwise disposed of without first receiving written authorization from the Commission.

Line No.	Item (a)	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in service After Dec. 31, 1954		Property Retired Before Jan 1, 1955 (e)	Depreciation Accrued Thru Dec. 31, 1954 on Property in Service at Dec. 31, 1954 (f)
			Depreciable (c)	Non-Depreciable (d)		
1	Balance beginning of year	1031099.45	1000279.45	30820.00		
2	Add: Credits to account during year	0.00				
3	Contributions received during year	22811.75	22811.75			
4	Other Credits*	0.00				
5	Total credits	22811.75	22811.75	0.00		
6	Deduct: Debits to account during year	0.00				
7	Depreciation charged for year	29509.62	29509.62			
8	Nondepreciable donated property retired	0.00				
9	Other Debits*	0.00				
10	Total debits	29509.62	29509.62	0.00		
11	Balance end of Year	1024401.58	993581.58	30820.00		

* Indicated nature of this items and show the accounts affected by the contra entries

SCHEDULE B-1
Account No. 400-Operating Revenues

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Yr Show Decrease in [Brackets] (d)
1		WATER SERVICE REVENUES			
2	460	Unmetered water revenues			
3		460.1 Single-family residential			0.00
4		460.2 Commercial and multi-residential			0.00
5		460.3 Large water users			0.00
6		460.5 Safe Drinking Water Bond Surcharge			0.00
7		460.9 Other unmetered revenue			0.00
8		Sub-Total	0	0	0.00
9	462	Fire Protection revenue			
10		462.1 Public Fire Protection			0.00
11		462.1 Private Fire Protection			0.00
12		Sub-Total	0	0	0.00
13	465	Irrigation Revenue			0.00
14	470	Metered water revenues			
15		470.1 Single-family residential	339,863.10	335,577.92	4,285.18
16		470.2 Commercial and multi-residential	135,484.69	122,360.09	13,124.60
17		470.3 Large water users			0.00
18		470.5 Safe Drinking Water Bond Surcharge	236,729.13	245,144.90	(8,415.77)
19		470.9 Other unmetered revenue			0.00
20		Sub-Total	712,076.92	703,082.91	8,994.01
21		Total water service revenues	712,076.92	703,082.91	8,994.01
22	480	Other water revenue	14,898.72	20,094.94	(5,196.22)
23		Total operating revenues	726,975.64	723,177.85	3,797.79

SCHEDULE B-2
Account No. 401 - Operating Expenses

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Yr Show Decrease in [Brackets] (d)
1		PLANT OPERATION & MAINTENANCE EXPENSES			
2		VOLUME RELATED EXPENSES			
3	610	Purchased Water			0.00
4	615	Power	48,019.92	43,661.27	4,358.65
5	618	Other volume related expenses	2,646.97	2,247.39	399.58
6		Total volume related expenses	50,666.89	45,908.66	4,758.23
7		NON-VOLUME RELATED EXPENSES			0.00
8	630	Employee Labor	84,334.63	138,526.82	(54,192.19)
9	640	Materials	25,168.49	17,705.85	7,462.64
10	650	Contract Work	8,839.64	11,684.46	(2,844.82)
11	660	Transportation Expense	27,982.50	93,062.50	(65,080.00)
12	664	Other Plant Maintenance expenses			0.00
13		Total non-volume related expenses	146,325.26	260,979.63	(114,654.37)
14		Total Plant operation and maintenance Exp.	196,992.15	306,888.29	(109,896.14)
15		ADMINISTRATIVE AND GENERAL EXPENSES			0.00
16	670	Office Salaries	35,413.00	36,945.93	(1,532.93)
17	671	Managment salaries	38,705.00	37,050.00	1,655.00
18	674	Employee Pensions & Benefits	32,886.86	25,124.38	7,762.48
19	676	Uncollectable accounts expenses	179.60	44.72	134.88
20	678	Office services and rentals	5,580.00	4,850.00	730.00
21	681	Office supplies and expenses	20,921.08	21,866.85	(945.77)
22	682	Professional services	21,790.02	8,525.30	13,264.72
23	684	Insurance	15,653.76	19,984.32	(4,330.56)
24	688	Regulatory commission expenses	6,654.87	7,124.13	(469.26)
25	689	General expenses	2,848.00	3,022.00	(174.00)
26		Total adminstrative and general expenses	180,632.19	164,537.63	16,094.56
27	800	Expenses Capitalized	(4,642.68)	(160,143.72)	155,501.04
28		Net adminstrative and general expenses	175,989.51	4,393.91	171,595.60
29		Total operating expenses	372,981.66	311,282.20	61,699.46

SCHEDULE B-3
Account Nos. 408,409,410-Taxes Charged During the Year

Line No.	Type of Tax (a)	Total Taxes Charged During Year (b)	Distribution of Taxes Charged	
			Water (c)	Nonutility (d)
1	Taxes on real and personal property	59,333.48	59,333.48	
2	State corporate franchise tax	800.00	800.00	
3	State unemployment insurance tax	0.00		
4	Other state and local taxes	0.00		
5	Federal unemployment insurance tax	1,917.23	1,917.23	
6	Federal insurance contributions act	10,441.41	10,441.41	
7	Other federal taxes	0.00		
8	Federal income taxes	0.00		
9		0.00		
10		0.00		
11	Totals	72,492.12	72,492.12	0.00

SCHEDULE B-4
Reconciliation of Reported Net Income for Federal Income Taxes

1 Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.

2 If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

3 Show taxable year if other than calendar year from _____ to _____

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, Page 4	(\$10,409)
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4		
5		
6		
7	Additional Deduction Depreciation	(156,741)
8		
9		
10		
11		
12	Federal tax net income	(167,150)
13	Computation of tax: 34.00%	\$0
14		
15		
16		
17		

SCHEDULE B-5
Account Nos. 421 and 426—Income from Nonutility Operations

Line No.	Description (a)	Revenues Act 421 (b)	Expenses Act 426 (c)
1	Interest on Savings	517.21	
2	Interest on SDWBA Repayment Account	13462.88	
3			
4			
5	Total	13980.09	0.00

SCHEDULE B-6
Account Nos. 427—Interest Expenses

Line No.	Description (a)	Amount (b)
1	SDWBA	129,302.19
2	John J. Bower	571.12
3		
4		
5		
6		
7		
8		
9		
10	Total	129,873.31

SCHEDULE C-1
Compensation of Individual Proprietor, Partners and Employees Included in Expenses

Line No.	Account No.	Description (a)	Number At End of Year (b)	Salary Charged to Exp. (c)	Salary Charged Plant Act (d)	Total Salary and Wages Paid (e)
1	630	Employee Labor	5	82585.63	1749.00	84334.63
2	670	Office Salaries	2	35413.00	0.00	35413.00
3	671	Management Salaries	1	37207.40	1497.60	38705.00
4						
5						
6		Total	8	155206.03	3246.60	158452.63

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	1. Did the respondent have a contract or other agreement with any organization or person covering supervision	
2	and/or management of its own affairs during the year? Answer: (Yes or No)	
3	(If the answer is in the affirmative, make appropriate replies to the following questions)*	
4	2. Name of each organization or person that was a party to such a contract or agreement.	
5		
6	3. Date of original contract or agreement.	
7	4. Date of each supplement or agreement.	
8	5. Amount of compensation paid during the year for supervision or management \$	
9	6. To whom paid	
10	7. Nature of payment (salary, traveling expenses, etc.).	
11	8. Amounts paid for each class of service.	
12		
13	9. Basis for determination of such amounts	
14		
15	10. Distribution of payments:	Amount
16	(a) Charged to operating expenses	\$
17	(b) Charged to capital amounts	\$
18	(c) Charged to other account	\$
19	Total	\$
20	11. Distribution of charges to operating expenses by primary accounts	
21	Number and Title of Account	Amount
22		\$
23		\$
24		\$
25	Total	\$
26	12. What relationship, if any, exists between respondent and supervisory and/or managing concerns?	
27		
* 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.		

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

Line No.	STREAMS			FLOW IN (unit)				Annual Quantities Diverted(Unit)	Remarks
	Diverted To*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	Integrated	Fish Rock		1					
2		Big Gulch		1					
3		Robinson		1					
4									
5									
WELLS							Pumping Capacity gpm (Unit)	Annual Quantities Pumped	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimension	Depth to Water				
6	#3- No Fork	Gualala	1	8'	23'3"	400			
7	#4- No Fork	Gualala	1	8'	14'3"	850			
8	#5- No Fork	Gualala	1	8'	13'	700			
9									
10									
TUNNELS AND SPRINGS				FLOW IN (unit)		Annual Quantities Used(unit)	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum				
11	N/A								
12									
13									
14									
15									
PURCHASED WATER FOR RESALE									
16	Purchased from	N/A							
17	Annual quantities purchased	(Unit Chosen)							
18									
19									

**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	1	26,000	
11	Metal	12	1,099,280	
12	Concrete	34	255,000	
13	Totals	47	1,380,280	

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	N/A							
3	Lined Conduit								
4									
5	Totals								

A. Length of Ditches, Flumes, and Lined Conduits in Miles for Various Capacities - Concluded									
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	N/A							
8	Lined Conduit								
9									
10	Totals								

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

Line No.		1	1 1/2	2	3	4	5	6	8
11	Cast Iron								
12	Cast Iron (cement lined)					251		18	1011
13	Concrete								
14	Copper								
15	Riveted Steel								
16	Standard screw			29368		1797		271	
17	Screw or welded casing		40					210	
18	Cement - asbestos				1610	52840		10251	9920
19	Welded Steel					530			
20	Wood								
21	Other - PVC		295	12174	2175	5274		16642	29576
22	Totals	0	335	41542	3785	60692	0	27392	40507

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

Line No.		10	12	14	16	18	20	Other Sizes	Totals All Sizes
23	Cast Iron		20						20
24	Cast Iron (cement lined)		295						1575
25	Concrete								0
26	Copper								0
27	Riveted Steel								0
28	Standard screw								31436
29	Screw or welded casing		122						372
30	Cement - asbestos		199						74820
31	Welded Steel								530
32	Wood								0
33	Other - PVC		22158						88294
34	Totals	0	22794	0	0	0	0	0	197047

SCHEDULE D-4
Number of Active Service Connections

	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Single-family residential	826	830		
Com'l & Multi-Residential	110	110		
Large Water Users				
Public authorities				
Irrigation				
Other (specify)				
Subtotal	936	940	0	0
Private fire connections				
Public fire hydrants			93	95
Total	936	940	93	95

SCHEDULE D-5
Number of Meters & Services or Systems at End of Year

Size	Meters	Services
5/8x3/4-in.	916	xxxxxxxxxx
3/4-in.	7	
1-in.	10	
1 1/2-in.	5	
2-in.	2	
-in.		
-in.		
-in.		
Other		
Total	940	

SCHEDULE D-6
Meter Testing Data

A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received.....	
2. Used, before repair.....	
3. Used, after repair.....	
4. Found fast, requiring.....	
B. Number of Meters in Service Since Last Test:	
1. Ten Years or less.....	189
2. More than 10, but less than 15 years.....	200
3. More than 15 years.....	551

SCHEDULE D-7

Water delivered to Metered Customers by Months and Years in Hundreds Cu Ft (Unit Chosen)

Classification of Service	During Current Year							Subtotal	Total	Total Prior Year
	January	February	March	April	May	June	July			
Single-family residential	4,239	3,113	3,004	5,086	3,956	5,821		25,219		
Com'l & Multi-Residential	1,636	1,328	1,598	2,216	1,910	2,737		11,425		
Large Water Users										
Public authorities										
Irrigation										
Other (specify)										
Total	5,875	4,441	4,602	7,302	5,866	8,558		36,644		
Classification of Service	During Current Year							Subtotal	Total	Total Prior Year
	July	Aug	Sept	Oct	Nov	Dec	Subtotal			
Single-family residential	6,827	6,813	5,207	5,097	3,543	3,454	30,941	56,160	55,768	
Com'l & Multi-Residential	3,244	3,342	2,566	2,705	1,807	1,608	15,272	26,697	26,566	
Large Water Users										
Public authorities										
Irrigation										
Other (specify)										
Total	10,071	10,155	7,773	7,802	5,350	5,062	46,213	82,857	82,334	

Total Acres irrigated _____ 0 Total Population Served _____ 3290

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