

40

Received _____
Examined _____

**CLASS B and C  
WATER UTILITIES**

U# \_\_\_\_\_

**2001  
ANNUAL REPORT  
OF**

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**THE SEA RANCH WATER COMPANY**

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

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P.O. BOX 16

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THE SEA RANCH, CA 95497-0016

(OFFICIAL MAILING ADDRESS)

ZIP

**TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 2001**

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2002  
(FILE TWO COPIES IF THREE RECEIVED)

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YEAR ENDED DECEMBER 31, 2001

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

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THE SEA RANCH WATER COMPANY

TO THE  
PUBLIC UTILITIES COMMISSION  
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FOR THE ANNUAL  
REPORT  
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WATER UTILITIES

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## INSTRUCTIONS

1. One completed copy of this report (two copies if three received) must be filed NOT LATER THAN APRIL 30, 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, not by a public accountant.
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 calander year, from January 1 through December 31. Fiscal year reports will not be accepted.

## INSTRUCTIONS

### FOR PREPARATION OF

### SELECTED FINANCIAL DATA SHEET

### FOR CLASS A, B, C AND D, 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 instruction below:

1. Common plant allocated to water should be indicated with water plant figures in Net Plant Investment.
2. The capitalization section for those reporting on both California Only and Total System Forms should be identical and completed with Total Company Data. Be sure that Advances for Construction include California water data only.
3. Complete the operation section with California water revenues and expenses, but if necessary, remove interdepartmental revenues and expenses.
4. All other utility and nonutility revenues and expenses are netted on Line No. 38.

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

19\_\_

NAME OF UTILITY The Sea Ranch Water Company PHONE (707) 785  
2411

PERSON RESPONSIBLE FOR THIS REPORT Mary Condon  
(Prepared from Information in the 2001\_\_ Annual Report)

	1/1/_01__	2/31/_01__	Average
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant			0
2 Land and Land Rights	275187	275188	275187.5
3 Depreciable Plant	7034516	7053836	7044176
4 Gross Plant in Service	7309703 0	7329024	7319364
5 Less: Accumulated Depreciation	2165834	2295272	2230553
6 Net Water Plant in Service	5143869 0	5033752	5088811
7 Water Plant Held for Future Use			0
8 Construction Work in Progress			0
9 Materials and Supplies			0
10 Less: Advances for Construction	0	0	0
11 Less: Contribution in Aid of Construction	-1161072	-1095844	-1128458
12 Less: Accumulated Deferred Income and Investment Tax Credits	-1000		-500
13 Net Plant Investment	3982797 0	3937908 0	3960353

<b>CAPITALIZATION</b>			
14 Common Stock	145900	145900	145900
15 Proprietary Capital (Individual or Partnership)		0	0
16 Paid-in Capital	2623273	2623273	2623273
17 Retained Earnings	-49758	-55766.3	-52762.2
18 Common Stock and Equity (Lines 14 through 17)	2719415	2713407	2716411
19 Preferred Stock			0
20 Long-Term Debt			0
21 Notes Payable	0	0	0
22 Total Capitalization (Lines 18 through 21)	2719415	2713407	2716411

2-15

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

19\_\_

NAME OF UTILITY The Sea Ranch Water Co. PHONE (707) 785-2411

**INCOME STATEMENT**

	Annual Amount
23 Unmetered Water Revenue	158535
24 Fire Protection Revenue	0
25 Irrigation Revenue	8433
26 Metered Water Revenue	505705
27 Total Operating Revenue	672673
28 <u>Operating Expenses</u>	571989
29 Depreciation Expense (Composite Rate <u>2.5</u> )	79372
30 Amortization and Property Losses	
31 Property Taxes	
32 Taxes Other Than Income Taxes	25815
33 Total Operating Revenue Deduction Before Taxes	677176
34 California Corp. Franchise Tax	1874
35 Federal Corporate Income Tax	
36 Total Operating Revenue Deduction After Taxes	679050
37 Net Operating Income (Loss) - California Water Operations	-6377
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	126276
39 Income Available for Fixed Charges	
40 Interest Expense	0
41 Net Income (Loss) Before Dividends	119900
42 Preferred Stock Dividends	
43 Net Income (Loss) Available for Common Stock	119900

**OTHER DATA**

44 Refunds of Advances for Construction	
45 Total Payroll Charged to Operating Expenses	244385
46 Purchased Water	0
47 Power	46889

	(Exc. Fire Protect.)		Annual Average
	Jan. 1	Dec. 31	
48 Metered Service Connections	1579	1618	1598.5
49 Flat Rate Service Connections			
50 Total Active Service Connections			

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

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) loan outstanding during the 12 month reporting period. (Use one sheet for each loan.)

1. Current Fiscal Agent:

Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Phone Number: \_\_\_\_\_  
Date Hired: \_\_\_\_\_

2. Former Fiscal Agent:

Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Phone Number: \_\_\_\_\_  
Date Hired: \_\_\_\_\_

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

\$ \_\_\_\_\_

4. Summary of the trust bank account activities showing:

Balance at beginning of year	\$ _____
Deposits during the year	_____
Withdrawals made for loan payments	_____
Other withdrawals from this account	_____
Balance at end of year	_____

5. Account information:

Bank Name: \_\_\_\_\_  
Account Number: \_\_\_\_\_  
Date Opened: \_\_\_\_\_

**CLASS B, C AND D WATER COMPANIES  
SAFE DRINKING WATER BOND ACT DATA (continued)**

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 (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits* or (Credits) (e)	Balance End of Year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
5		<b>DEPRECIABLE PLANT</b>					
6	304	Structures					
7	307	Wells					
8	317	Other water source plant					
9	311	Pumping equipment					
10	320	Water treatment plant					
11	330	Reservoirs, tanks and sandpipes					
12	331	Water mains					
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					
20		Total water plant in service					





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

Line No.	Acct. No.	Title of Account (a)	Balance Beginning 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		DEPRECIABLE PLANT					
6	304	Structures					
7	307	Wells					
8	317	Other water source plant					
9	311	Pumping equipment					
10	320	Water treatment plant					
11	330	Reservoirs, tanks and sandpipes					
12	331	Water mains					
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					
20		Total water plant in service					



**SCHEDULE A**  
**COMPARATIVE BALANCE SHEETS**  
**Liabilities and Other Credits**

Line No.	Acct. No.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>CORPORATE CAPITAL AND SURPLUS</b>			
2	201	Common stock	9	145900	145900
3	204	Preferred stock	9		
4	211	Other paid-in capital	9	4170734	4170734
5	215	Retained earnings	10	-55766	-49758
6		Total corporate capital and retained earnings		4260868	4266876
7		<b>PROPRIETARY CAPITAL</b>			
8	218	Proprietary capital	10		
9	218.1	Proprietary drawings			
10		Total proprietary capital			
11		<b>LONG TERM DEBT</b>			
12	224	Long term debt	11		
13	225	Advances from associated companies	12		
14		<b>CURRENT AND ACCRUED LIABILITIES</b>			
15	231	Accounts payable		45890	43726
16	232	Short term notes payable			
17	233	Customer deposits			
18	235	Payables to associated companies	12		
19	236	Accrued taxes			
20	237	Accrued interest			
21	241	Other current liabilities	13		1000
22		Total current and accrued liabilities		45890	44726
23		<b>DEFERRED CREDITS</b>			
24	252	Advances for construction	13		
25	253	Other credits	8		
26	255	Accumulated deferred investment tax credits	13		
27	282	Accumulated deferred income taxes - ACRS depreciation	13		
28	283	Accumulated deferred income taxes - other	13		
29		Total deferred credits		0	0
30		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
31	271	Contributions in aid of construction	14	126276	
32	272	Accumulated amortization of contributions		1095844	1161072
33		Net contributions in aid of construction		1222120	1161072
34		Total liabilities and other credits		5528878	5472674

**SCHEDULE A-1  
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Pit Additions During year (c)	Pit Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water plant in service	7034516	102722	2980	-13225	7121033
2	103	Water plant held for future use					
3	104	Water plant purchased or sold					
4	105	Construction work in progress - water plant			xxxxxxxxxxxx		
5	114	Water plant acquisition adjustments			xxxxxxxxxxxx		
6		Total utility plant	7034516	102722 0	2980	-13225	7121033

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

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

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Pit Additions During year (c)	Pit Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible plant					
3	303	Land	275188				
4		Total non-depreciable plant	275188	0 0	0	0	275188
5		<b>DEPRECIABLE PLANT</b>					
6	304	Structures					0
7	307	Wells	159444				159444
8	317	Other water source plant					0
9	311	Pumping equipment	117993				117993
10	320	Water treatment plant	16225				16225
11	330	Reservoirs, tanks and sandpipes	3923429				3923429
12	331	Water mains	1932526				1932526
13	333	Services and meter installations	371059				371059
14	334	Meters	74252	3427	2980		74699
15	335	Hydrants	270750				270750
16	339	Other equipment	50241	31844		-13225	68860
17	340	Office furniture and equipment	13676				13676
18	341	Transportation equipment	104921				104921
19		Total depreciabel plant	7034516 0	35271 0	2980	-13225	7053582
20		Total water plant in service	7309704 0	35271 0	2980	-13225	7328770
		RESERVE REPLACEMENT	0	67451			67451

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

TOTAL WATER PLANT IN SERVICE	7309704	102722	2980	-13225	7396221
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**SCHEDULE A-1b**

N/A

**Account No. 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**

N/A

**Account No. 121 - Non-utility Property and Other Assets**

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

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

Line No.	Item (a)	Account 106 Water Plant (b)	Account 106.1 SDWBA Loans (c)	Account 122 Non-utility Property (d)
1	Balance in reserves at beginning of year	2165834		
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	58405		
4	(b) Charged to Account No 272	6823		
5	(c) Charged to clearing accounts	79372		
6	(d) Salvage recovered			
7	(e) All other credits (Footnote 2)			
8	Total Credits	-144600		
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired			
11	(b) Cost of removal	-1464		
12	(c) All other debits (Footnote 3)			
13	Total debits	-1464		
14	Balance in reserve at end of year	2308970		
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE			2.5
16				
17	(2) EXPLANATION OF ALL OTHER CREDITS:			
18				
19	Amortazation of Aid of Construction			
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	[ ]		
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 (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserve During Year Excl. Cost of Removal (d)	Salvage and Cost of Removal Net (Dr.) or (Cr.) (e)	Balance End of Year (f)
1	304	Structures					
2	307	Wells	19730	3990			23720
3	317	Other water source plant					0
4	311	Pumping equipment	94931	2253			97184
5	320	Water treatment plant	15899	54			15953
6	330	Reservoirs, tanks and sandpipes	322876	42198			365074
7	331	Water mains	1206184	45995			1252179
8	333	Services and meter installations	203881	8866			212747
9	334	Meters	40135	5456	1516		44075
10	335	Hydrants	159517	6514			166031
11	339	Other equipment	22623	7247			29870
12	340	Office furniture and equipment	9688	1538			11226
13	341	Transportation equipment	70111	13924			84035
14		Total	2165575	138035	1516	0	2302094
15	342	RRF (Reserve Replace Fund)	0	6823			6823
		TOTAL	2165575	144858	1516	0	2308917

**SCHEDULE A-4**

**Account No. 174 - Other Current Assets**

Line No.	Item (a)	Amount (b)
1	Cash	131215
2	Reserve Replacement Fund	245294
3	Accounts Receivable County	11174
4	Accounts Receivable Water	52063
5	Deferred Taxes	700
6	Other Receivables	872
7		
8		
9		
10		





**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	Common	1964	145900	145900	145900	145900		none
2								
3								
4								
5								
6							Total	

**SCHEDULE A-7**  
**Record of Stockholders at End of Year**

Line No.	COMMON STOCK		PREFERRED STOCK	
	Name (a)	Number of Shares (b)	Name (c)	Number of Shares (d)
1	The Sea Ranch Water Company	145900		
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	The Sea Ranch Water Company	263273
2		
3		
4	Total	263273

**SCHEDULE A-9**  
**Account No. 215 - Retained Earnings**  
**(Corporations Only)**

Line No	Item (a)	Amount (b)
1	Balance beginning of year	-49758
2	<b>CREDITS</b>	
3	Net income	119900
4	Prior period adjustments	
5	Other credits (detail) Reserve Replacement Fund & Interest	-126276
6	Total credits	-56134
7		
8	<b>DEBITS</b>	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	-368
14	Total debits	-368
15	Balance end of year	-55766

**SCHEDULE A-10**  
**Account No. 218 - Proprietary Capital**  
**(Sole Proprietor or Partnership)**

N/A  
N/A

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	<b>CREDITS</b>	
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total credits	
7	<b>DEBITS</b>	
8	Net losses	
9	Withdrawals during year	
10	Other debits (detail)	
11	Total debits	
12	Balance end of year	



**SCHEDULE A-12**

**N/A**

**Account No. 225 - Advances from Associated Companies**

Line No.	Nature of Obligation (a)	Amount of Obligation (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1					
2					
3					
4	Totals		0	0	0

**Schedule A-13**

**N/A**

**Account No. 235 - Payables to Associated Companies**

Line No.	Nature of Obligation (a)	Balance End of Year (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1					
2					
3					
4	Totals		0	0	0

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

Line No.	Description (a)	Balance End of Year (b)
1	Accounts Payable Water	17349
2	Accounts Payable TSRA	28540
3		
4		
5	Totals	45889

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

N/A

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

**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				
3				
4				
5	Totals			0

**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 January 1, 1955 (column e), shall be written off through charges to this account and credits to Account No. 106, 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. 106. 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 Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 (f)
			Depreciable (c)	Non-Depreciable (d)		
1	Balance beginning of year	1161072				
2	Add: Credits to account during year					
3	Contributions received during year					
4	Other credits*					
5	Total credits	0				
6	Deduct: Debits to Account during year					
7	Depreciation charges for year					
8	Nondepreciable donated property retired	65228				
9	Other debits*					
10	Total debits	65228				
11	Balance end of year	1095844				

\* Indicate nature of these 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 Year Show Decrease in [Brackets] (d)
1		<b>WATER SERVICE REVENUES</b>			
2	460	Unmetered water revenue	0		0
3		460.1 Single - family residential			0
4		460.2 Commercial and multi-residential			0
5		460.3 Large water users			0
6		460.5 Safe Drinking Water Bond Surcharge			0
7		460.9 Other unmetered revenue			0
8		Sub-total			0
					0
9	462	Fire protection revenue	0		0
10		462.1 Public fire protection			0
11		462.2 Private fire protection			0
12		Sub-total			0
					0
13	465	Irrigation revenue	8433	18225	-9792
					0
14	470	Metered water revenue			0
15		470.1 Single-family residential	466576	447039	19537
16		470.2 Commercial and multi-residential	31292	34207	-2915
17		470.3 Large water users	7837		7837
18		470.5 Safe Drinking Water Bond Surcharge	0		0
19		470.9 Other metered revenue		3380	-3380
20		Sub-total	505705	484626	21079
21		Total water service revenues	514138	502851	11287
					0
22	480	Other water revenue	158535	110390	48145
23		Total operating revenues	672673	613241	59432

**SCHEDULE B-2**  
**Account No. 401 - Operating Expenses**

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceeding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
1		<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
2		<b>VOLUME RELATED EXPENSES</b>			
3	610	Purchased water	0		0
4	615	Power	46889	43209	3680
5	616	Other volume related expenses	13915		13915
6		Total volume related expenses	60804	43209	17595
					0
7		<b>NON-VOLUME RELATED EXPENSES</b>			0
8	630	Employee labor	122184	120268	1916
9	640	Materials	3046	48462	-45416
10	650	Contract work	0		0
11	660	Transportation expenses	12011	13644	-1633
12	664	Other plant maintenance expenses	94439	12193	82246
13		Total non-volume related expenses	231680	194567	37113
14		Total plant operation and maintenance exp.	292484	237776	54708
					0
15		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			0
16	670	Office salaries	99250	99518	-268
17	671	Management salaries	13880	13573	307
18	674	Employee pensions and benefits	35326	38523	-3197
19	676	Uncollectible accounts expense	0	416	-416
20	678	Office services and rentals	6017	17643	-11626
21	681	Office supplies and expenses	22339	9731	12608
22	682	Professional services	37697	25052	12645
23	684	Insurance	31380	29376	2004
24	688	Regulatory commission expense	0		0
25	689	General expenses	33615	23690	9925
26		Total administrative and general expenses	279504	257522	21982
27	800	Expenses capitalized			0
28		Net administrative and general expense	279504	257522	21982
29		Total operating expenses	571988	538507	33481

**SCHEDULE B-3**

**Account No. 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	7084	7084	
2	State corporate franchise tax	0		
3	State unemployment insurance tax	1170		
4	Other state and local taxes	1874	800	
5	Federal unemployment insurance tax	374		
6	Federal insurance contributions act	13734		
7	Other federal taxes	3452		
8	Federal income taxes	0		
9		0		
10		0		
11	Totals	27688	7884	

**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	119900
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4		
5	non-taxable income	142682
6		
7		
8		
9		
10	Federal tax net income	-22782
11	Computation of tax:	
12		
13		
14		
15		
16		
17		

**SCHEDULE B-5**  
**Account No. 421 and 426 - Income from Nonutility Operations**

N/A

Line No.	Description (a)	Revenues Acct. 421 (b)	Expenses Acct. 426 (c)
1			
2			
3			
4			
5	Total		

**SCHEDULE B-6**  
**Account No. 427 - Interest Expense**

N/A

Line No.	Description (a)	Amount (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	0

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

Line No.	Acct. No.	Account (a)	Number at End of Year (b)	Salaries Charged to Expense (c)	Salaries Charged to Plant Accounts (d)	Total Salaries and Wages Paid (e)
1	630	Employee Labor	3	122184		
2	670	Office salaries	2	99250		
3	671	Management salaries	2	13880		
4						
5						
6		Total	7	235314		

**SCHEDULE C-2**  
**Loans to Directors, Officers, or Shareholders**

N/A

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**

N/A

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: <span style="float: right;">Amount</span>	
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**

STREAMS				FLOW IN . . . . . millions of gallons				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		Gualala	The Sea	15 358	2.8CFS	29.1	0		
2		River	Ranch						
3									
4									
5	Diversion is accomplished through wells below #3 & #4								
WELLS						Pumping Capacity . . . . . (Unit) 2	Annual Quantities Pumped . . . . .(Unit) 2	Remarks	
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	1 Depth to Water				
6	1	Annapolis	3	12"	15.5		550		
7	1	Annapolis	4	12"	16		550		
8									
9									
10									
TUNNELS AND SPRINGS				FLOW IN . . . . . (Unit) 2		Annual Quantities Pumped . . . . .(Unit) 2	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum				
11									
12									
13									
14									
15									
<b>Purchased Water for Resale</b>							N/A		
16	Purchased from								
17	Annual Quantities purchased				(Unit chosen) 1				
18									
19									
<p>* State ditch pipeline reservoir, etc., with name, if any.</p> <p>1 Average depth to water surface below ground surface</p> <p>2 The quantity unit in established use for experiencing water stored and used in large amounts is the acre foot, which equals 43,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second. In gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.</p>									

**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	1	97 748400g	
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	7	1 225000g	
12	Concrete			
13	Totals	8	98 973400	

**SCHEDULE D-3**  
**Description of Transmission and Distribution Facilities**

N/A

**A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES**

Capacities in Cubic Feet Per Second or Miner's Inches (state which) \_\_\_\_\_

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Totals								

**A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Concluded**

Capacities in Cubic Feet Per Second or Miner's Inches (state which) \_\_\_\_\_

N/A

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 100	Over 1000	Total All Lengths
6	Ditch								
7	Flume								
8	Lines conduit								
9									
10	Totals								

**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			8		38	57		349	23
*12	Cast iron (cement lined)			54			4974		13900	6061
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos						24897		138546	8165
19	Welded steel									
20	Wood									
21	Other (specify)Galv pipe			161						
22	Totals	0	0	223	0	38	29928	0	152795	14249

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

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
23	Cast Iron	70		193						738
*24	Cast iron (cement lined)		4011	773						29773
25	Concrete									0
26	Copper									0
27	Riveted steel									0
28	Standard screw									0
29	Screw or welded casing									0
30	Cement - asbestos		12636	32174						216418
31	Welded steel		520	380						900
32	Wood									0
33	Other (specify)									161
34	Totals	70	17167	33520	0	0	0	0	0	247990

C900

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

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior	Current	Prior	Current
	Year	Year	Year	Year
Single family residential	1542	1581		
Commercial and Multi-residential	23	23		
Large water users				
Public authorities	13	13		
Irrigation	1	1		
Other (specify)				
Subtotal	1579	1618		
Private fire connections				
Public fire hydrants	300	300		
Total	1879	1918		

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

Size	Meters	Services
3/8 x 3/4 - in	1592	xxxxxxxxxxxx
3/4 - in	5	
1 - in	11	
1 1/2 - in	7	
2 - in	3	
- in		
- in		
- in		
Other		
Total	1618	

**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 . . .	0
2. Used, before repair . . . . .	0
3. Used, after repair . . . . .	0
4. Found fast, requiring billing adjustment . . . . .	0
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	855
2. More than 10, but less than 15 years . . . . .	537
3. More than 15 years . . . . .	226

**SCHEDULE D-7**

delivered to Metered Customers by Months and Years in \_\_\_\_\_ (Unit Ch \_\_\_\_\_ million of gallons)

Classification of Service	During Current Year								Subtotal
	January	February	March	April	May	June	July		
Single-family residential	4.706	4.011	4.28	3.689	5.383	6.412	7.634	36.114	
Commercial and Multi-residential	0.193	0.446	0.2	0.513	0.334	0.868	0.185	2.741	
Large water users						0.028		0.028	
Public authorities	0.145	0.013	0.11	0.012	0.122	0.025	0.569	1	
Irrigation							3.774	3.774	
Other (specify)								0	
Total	5.044	4.47	0 4.6	4.214	5.839	7.333	12.162	0 43.657	
Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Single-family residential	6.589	8.627	4.76	6.551	4.175	30.697	66.811	65.239	
Commercial and Multi-residential	1.109	0.521	0.75	0.295	0.505	3.181	5.922	5.597	
Large water users						0	0.028	0	
Public authorities	0.041	0.191	0.03	0.139	0.02	0.423	1.423	0.94	
Irrigation						0	3.774	8.796	
Other (specify)						0	0		
Total	7.739	9.339	0 5.54	6.985	4.7	34.301	77.958	80.572	

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

Permanent 1304  
 Seasonal 4237

Total acres irrigated     100     Total population served     5541





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