

Received _____
Examined _____

**CLASS D
WATER UTILITIES**

U# WTD - 40

**2019
ANNUAL REPORT
OF**

POINT ARENA WATER WORKS, INC.

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

P.O. BOX 205, POINT ARENA, CA 95468

(OFFICIAL MAILING ADDRESS)

ZIP

**TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2019**

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2020

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INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN MARCH 31, 2020**, with:

CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3200
SAN FRANCISCO, CALIFORNIA 94102-3298
bmd@cpuc.ca.gov

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 Declaration on Page 22 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
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. When entering dollar amounts, enter whole dollars.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. Complete the supplemental schedules **FIRST**. The balances in these schedules will then auto-fill the appropriate boxes in the balance sheet/income statement. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the statements by filling in the uncolored boxes where appropriate.
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. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2019, through December 31, 2019. Fiscal year reports will not be accepted.

CLASS D WATER UTILITIES
(HAVING LESS THAN 500 SERVICE CONNECTIONS)

POINT ARENA WATER WORKS, INC.
(Name under which corporation, partnership or individual is doing business)

P.O. BOX 205, POINT ARENA, CA 95438
(Official mailing address)

THE CITY OF POINT ARENA AND VICINITY, MENDOCINO COUNTY
(Service Area - Town and County)

Telephone Number: (707) 882-1696 Fax Number: (707) 882-3258

Email Address: paww@mcn.org

GENERAL INFORMATION
(Attach a supplementary statement, if necessary)
RETURN ORIGINAL TO COMMISSION, NO PHOTOCOPIES.

1. If a corporation show:
(A) Date of organization FEB. 1, 1984 incorporated in the State of California

(B) Names, titles and addresses of principal officers: WILLIAM G. HAY JR, PRESIDENT

2. If unincorporated provide the name and address of the owner(s) or the partners:

3. Name, title, and telephone number of:
(A) One person listed above to receive correspondence: WILLIAM G. HAY JR, PRESIDENT (707) 882-1696
(B) Person responsible for operations and services: WILLIAM G. HAY JR, PRESIDENT (707) 882-1696

4. Were any contracts or agreements in effect with any organization or person covering service, supervision and/or management of your business affairs during the year? (Yes or No) NO
If so, what was the nature and the amount of each payment made under the agreement, to whom were payments made, and to what account was each payment charged?

5. State the names of associated companies or persons which, directly or indirectly, or through one or more intermediaries, control, or are controlled by, or are under common control with respondent:

PUBLIC HEALTH STATUS

- 6. Has state or local health department inspection been made during the year?
- 7. Are routine laboratory tests of water being made?
- 8. Has state health department water supply permit been obtained? (Indicate date)
- 9. If no permit has been obtained, state whether application has been made and when.
- 10. Show expiration date if state permit is temporary.

Yes	No	Latest Date
X		8/29/19
X		12/30/19
X		12/2/16

11. List Name, Grade, and License Number of all Licensed Operators:
WILLIAM G. HAY JR, GRADE D-1, LICENSE No. 20520
WILLIAM G. HAY JR, GRADE T-1, LICENSE No. 4175
EDWARD CHRISTENSEN, GRADE D-1, LICENSE No. 46155

12. This annual report was prepared by:
Name of firm or consultant: MARINO RODRIGUEZ
Address of firm or consultant: 897 CANTERBURY STREET
SALINAS, CA 93906
Phone Number of firm or consultant: (831) 809-2074

Excess Capacity and Non-Tariffed Services

NOTE: In D.00-07-018, D.03-04-028, and D. 04-12-023, the CPUC set forth rules and requirements regarding water utilities provision of non-tariffed services using excess capacity. These decisions require water utilities to: 1) file an advice letter requesting Commission approval of that service, 2) provide information regarding non-tariffed goods/services in each company's Annual Report to the Commission.

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2019:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row No.	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number
1											
2											
3											
4											
5					N/A						
6											
7											
8											
9											
10											

**SCHEDULE A
BALANCE SHEET
Assets and Other Debits**

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)
1		UTILITY PLANT		
2	101	Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	A-1, A-1a	1,807,611
3	101.1	Water Plant in Service - SDWBA/SRF	A-1, A-1b	-
4	101.2	Water Plant in Service - Grant Funds	A-1, A-1c	-
5	101.3	Water Plant in Service - Other	A-1	-
6	103	Water Plant Held for Future Use	A-1	-
7	104	Water Plant Purchased or Sold	A-1	-
8	105	Construction Work in Progress - Water Plant	A-1	-
9	105.1	Construction Work in Progress - SDWBA/SRF	A-1	-
10	105.2	Construction Work in Progress - Grant Funds	A-1	-
11	105.3	Construction Work in Progress - Other	A-1	-
12	114	Water Plant Acquisition Adjustments	A-1	-
13		Total Utility Plant		\$ 1,807,611
14	108	Accumulated Depreciation of Water Plant	A-2	(868,130)
15	108.1	Accumulated Amortization of SDWBA/SRF loan	A-2	-
16	108.2	Accumulated Depreciation of Water Plant - Grant Funds	A-2	-
17	108.3	Accumulated Depreciation of Water Plant - Other	A-2	-
18		Total Accumulated Depreciation/Amortization		\$ (868,130)
19		Net Utility Plant		\$ 939,481
20				
21		INVESTMENTS		
22	121	Non-utility Property and Other Assets		
23	122	Accumulated Depreciation of Non-Water Utility Property	A-2	-
24		Net non-utility property		\$ -
25	123	Investments in Affiliated Companies		
26	124	Other Investments		
27		Total Investments		\$ -
28				
29		CURRENT AND ACCRUED ASSETS		
30	131	Cash		14,845
31	132	Cash - Special Deposits		5,121
32	141	Accounts Receivable - Customers		28,109
33	142	Receivables from Affiliated Companies		4,145
34	143	Accumulated Provision for Uncollectible Accounts		
35	151	Materials and Supplies		
36	174	Other Current Assets		18,148
37		Total current and accrued assets		\$ 70,368
38				
39	180	Deferred Charges		94,042
40	181	Accumulated Deferred Income Tax Assets		
41				
42		Total Assets and Other Debits		\$ 1,103,891

**SCHEDULE A
BALANCE SHEET
Liabilities and Other Credits**

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)
1		CORPORATE CAPITAL AND RETAINED EARNINGS		
2	201	Common Stock	A-3	120,000
3	204	Preferred Stock	A-4	-
4	206	Subchapter S Corporation Accumulated Adjustments Account	A-6	-
5	211	Other Paid-in Capital	A-7	48,865
6	215	Retained Earnings	A-8	23,289
7		Total corporate capital and retained earnings		\$ 192,154
8				
9		PROPRIETARY CAPITAL		
10	218	Proprietary Capital	A-9	-
11				
12		LONG TERM DEBT		
13	224	Long-term Debt	A-10	311,302
14				
15		CURRENT AND ACCRUED LIABILITIES		
16	230	Payables to Affiliated Companies		
17	231	Accounts Payable		9,225
18	232	Short-term Notes Payable		
19	233	Customer Deposits		3,738
20	236	Taxes Accrued		24,627
21	237	Interest Accrued		52,393
22	241	Other Current Liabilities		
23		Total current and accrued liabilities		\$ 89,983
24				
25		DEFERRED CREDITS		
26	252	Advances for Construction		32,423
27	253	Other Credits		5,000
28	255	Accumulated Deferred Investment Tax - Credits		
29	282	Accumulated Deferred Income Taxes - Accel. Tax Depreciation		17,899
30	283	Accumulated Deferred Income Tax Liabilities		
31		Total deferred credits		\$ 55,322
32				
33		CONTRIBUTIONS IN AID OF CONSTRUCTION		
34	265	Contributions in Aid of Construction		932,199
35	272	Accumulated Amortization of Contributions (negative number)		(477,069)
36		Net Contributions in Aid of Construction		\$ 455,130
37		Total Liabilities and Other Credits		\$ 1,103,891

**SCHEDULE A-1
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water Plant in Service (Sch A-1a)	1,804,304	3,307	-	-	\$ 1,807,611
2	101.1	Water Plant In Service - SDWBA/SRF (Sch A-1b)	-	-	-	-	\$ -
3	101.2	Water Plant In Service - Grant Funds (Sch A-1c)	-	-	-	-	\$ -
4	101.3	Water Plant In Service - Other					\$ -
5	103	Water Plant Held for Future Use (Sch A-1d)					\$ -
6	104	Water Plant Purchased or Sold					\$ -
7	105	Construction Work in Progress - Water Plant					\$ -
8	105.1	Construction Work in Progress - SDWBA/SRF					\$ -
9	105.2	Construction Work in Progress - Grant Funds					\$ -
10	105.3	Construction Work in Progress - Other					\$ -
11	114	Water Plant Acquisition Adjustments					\$ -
12		Total utility plant	\$ 1,804,304	\$ 3,307	\$ -	\$ -	\$ 1,807,611

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

**SCHEDULE A-1a
Account 101 - Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant	13,007				\$ 13,007
3	303	Land					\$ -
4		Total non-depreciable plant	\$ 13,007	\$ -	\$ -	\$ -	\$ 13,007
5							
6		DEPRECIABLE PLANT					
7	304	Structures	101,258				\$ 101,258
8	307	Wells	73,955				\$ 73,955
9	311	Pumping Equipment	220,509				\$ 220,509
10	317	Other Water Source Plant	22,580				\$ 22,580
11	320	Water Treatment Plant	19,845				\$ 19,845
12	330	Reservoirs, Tanks and Standpipes	191,760				\$ 191,760
13	331	Water Mains	904,972				\$ 904,972
14	333	Services and Meter Installations	117,973				\$ 117,973
15	334	Meters	33,618	3,307			\$ 36,925
16	335	Hydrants	64,361				\$ 64,361
17	339	Other Equipment	19,492				\$ 19,492
18	340	Office Furniture and Equipment	13,377				\$ 13,377
19	341	Transportation Equipment	7,597				\$ 7,597
20		Total depreciable plant	\$ 1,791,297	\$ 3,307	\$ -	\$ -	\$ 1,794,604
21		Total water plant in service	\$ 1,804,304	\$ 3,307	\$ -	\$ -	\$ 1,807,611

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

Footnotes:

SCHEDULE A-1b
Account 101.1 - Water Plant in Service - SDWBA/SRF

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant					\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		DEPRECIABLE PLANT			N/A		
7	304	Structures					\$ -
8	307	Wells					\$ -
9	311	Pumping Equipment					\$ -
10	317	Other Water Source Plant					\$ -
11	320	Water Treatment Plant					\$ -
12	330	Reservoirs, Tanks and Sandpipes					\$ -
13	331	Water Mains					\$ -
14	333	Services and Meter Installations					\$ -
15	334	Meters					\$ -
16	335	Hydrants					\$ -
17	339	Other Equipment					\$ -
18	340	Office Furniture and Equipment					\$ -
19	341	Transportation Equipment					\$ -
20		Total depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
21		Total water plant in service	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant					\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		DEPRECIABLE PLANT			N/A		
7	304	Structures					\$ -
8	307	Wells					\$ -
9	311	Pumping Equipment					\$ -
10	317	Other Water Source Plant					\$ -
11	320	Water Treatment Plant					\$ -
12	330	Reservoirs, Tanks and Sandpipes					\$ -
13	331	Water Mains					\$ -
14	333	Services and Meter Installations					\$ -
15	334	Meters					\$ -
16	335	Hydrants					\$ -
17	339	Other Equipment					\$ -
18	340	Office Furniture and Equipment					\$ -
19	341	Transportation Equipment					\$ -
20		Total depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
21		Total water plant in service	\$ -	\$ -	\$ -	\$ -	\$ -

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

SCHEDULE A-2
Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 108	Account 108.1	Account 108.2	Account 108.3	Account 122
		Accumulated Depreciation of Water Plant (b)	Accumulated Amortization of SDWBA/SRF (c)	Accumulated Depreciation of Water Plant - Grant Funds (d)	Accumulated Depreciation of Water Plant - Other (e)	Accumulated Depreciation of Non-Water Utility Property (f)
1	Balance in reserves at beginning of year	839,765				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	18,136				
4	(b) Charged to Account 403	10,229				
5	(c) Charged to Account 407					
6	(d) Charged to Account 426					
7	(e) Charged to clearing accounts.					
8	(f) Salvage recovered					
9	(g) All other credits					
10	Total Credits	\$ 28,365	\$ -	\$ -	\$ -	\$ -
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired					
13	(b) Cost of removal					
14	(c) All other debits					
15	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 868,130	\$ -	\$ -	\$ -	\$ -
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %					1.95%
19						
20	(2) EXPLANATION OF ALL OTHER CREDITS:					
21						
22						
23						
24						
25						
26	(3) EXPLANATION OF ALL OTHER DEBITS:					
27						
28						
29						
30						
31						
32	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION					
33	(a) Straight line		X			
34	(b) Liberalized					
35	(1) Sum of the years digits					
36	(2) Double declining balance					
37	(3) Other					
38	(c) Both straight line and liberalized					

SCHEDULE A-3
Account 201 - Common Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Balance End of Year (e)	Dividends Declared During Year	
						Rate (f)	Amount (g)
1	COMMON STOCK	12,000	10.00	12,000	\$ 120,000		\$ -
2					\$ -		\$ -
3					\$ -		\$ -
4					\$ -		\$ -
5					\$ -		\$ -
6				Total	\$ 120,000		\$ -

¹ After deduction for amount of reacquired stock held by or for the respondent.

SCHEDULE A-4
Account 204 - Preferred Stock

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

¹ After deduction for amount of reacquired stock held by or for the respondent.

SCHEDULE A-5
Record of Stockholders at End of Year

Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	WILLIAM G. HAY JR	6,000		
2	KAREN HAY	6,000		
3				
4				
5				
6				
7				
8				
9	Total number of shares	12,000	Total number of shares	-

SCHEDULE A-6		
Account 206 - Subchapter S Corporation Accumulated Adjustments Account		
Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	
2	Add: Credits	
3	Net Income	
4	Accounting Adjustments	
5	Total Credits	\$ -
6	Less: Debits	N/A
7	Net Loss	
8	Accounting Adjustments	
9	Dividends	
10	Total Debits	\$ -
11	Balance end of year	\$ -

SCHEDULE A-7		
Account 211 - Other Paid in Capital (Corporations only)		
Line No.	Description of Items (a)	Balance End of Year (b)
1	OTHER PAID IN CAPITAL	48,865
2		
3		
4		
5	Total	\$ 48,865

SCHEDULE A-8		
Account 215 - Retained Earnings (Corporations Only)		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year	62,386
2	Add: Credits	
3	Net income	(11,051)
4	Prior period adjustments	12,024
5	Other credits (detail)	
6	Total Credits	\$ 973
7		
8	Less: Debits	
9	Net losses	
10	Prior period adjustments	(40,070)
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total Debits	(40,070)
15	Balance end of year	\$ 23,289

SCHEDULE A-9
Account 218 - Proprietary Capital
(Sole Proprietor or Partnership)

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

SCHEDULE A-10
Account 224 - Long-Term Debt

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest Paid During Year (g)
1	Bed Rock Debt	Various		189,254	0.00%		
2	X Ranch Debt	Various		33,859	0.00%		
3	Bed Rock - Garcia Well	10/31/17	9/30/20	21,181	24.00%	15,138	
4	X Ranch - Garcia Well	10/31/17	9/30/20	10,110	24.00%	7,191	
5	Hay Land Leases	Various		46,116	0.00%		
6	Office Rent	Various		10,782	0.00%		
7							
8			Total	\$ 311,302		\$ 22,329	\$ -

**SCHEDULE B
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
1		UTILITY OPERATING INCOME		
2	400	Operating Revenues	B-1	331,796
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	294,710
6	403	Depreciation Expense	A-2	10,229
7	407	SDWBA Loan Amortization Expense	A-2	-
8	408	Taxes Other Than Income Taxes	B-3	14,360
9	409	State Corporate Income Tax Expense	B-3	800
10	410	Federal Corporate Income Tax Expense	B-3	-
11		Total operating revenue deductions		\$ 320,099
12		Total utility operating income		\$ 11,697
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-4	2
16	426	Miscellaneous Non-Utility Expense	B-4	421
17	427	Interest Expense (excluding SDWBA)	B-5	22,329
18	427	Interest Expense (SDWBA)	B-5	-
19		Total other income and deductions		\$ (22,748)
20		Net income		\$ (11,051)

SCHEDULE B-1
Account 400 - Operating Revenues

Line No.	Acct. No.	Account (a)	Amount Current Year (b)
1		WATER SERVICE REVENUES	
2	460	Unmetered water revenue	
3		460.1 Residential, Single-family, Multiple Dwelling Units	
4		460.2 Commercial and Miscellaneous	
5		460.3 Large Water Users	
6		460.4 Safe Drinking Water Bond Surcharge	
7		460.5 Other Unmetered Revenue	
8		Subtotal	\$ -
9			
10	462	Fire protection and hydrant revenue	
11		462.1 Public Fire Protection	
12		462.2 Private Fire Protection	
13		Subtotal	\$ -
14			
15	465	Irrigation revenue	
16			
17	470	Metered water revenue	
18		470.1 Residential, Single-family, Multiple Dwelling Units	314,157
19		470.2 Commercial and Multi-residential Master Metered	
20		470.3 Large Water Users	
21		470.4 Safe Drinking Water Bond Surcharge	
22		470.5 Other Metered Revenues	8,408
23		Subtotal	\$ 322,565
24		Total water service revenues	\$ 322,565
25			
26	480	Other water revenue	9,231
27		Total Operating Revenues	\$ 331,796

SCHEDULE B-2
Account 401 - Operating Expenses

Line No.	Acct. No.	Account (a)	Amount Current Year (b)
1		PLANT OPERATION AND MAINTENANCE EXPENSES	
2		VOLUME RELATED EXPENSES	
3	610	Purchased Water	-
4	615	Power	20,640
5	618	Other Volume Related Expenses	483
6		Total volume related expenses	\$ 21,123
7			
8		NON-VOLUME RELATED EXPENSES	
9	630	Employee Labor	15,370
10	640	Materials	8,006
11	650	Contract Work	29,226
12	660	Transportation Expense	15,910
13	664	Other Plant Maintenance Expenses	30,049
14		Total non-volume related expenses	\$ 98,561
15		Total plant operation and maintenance exp.	\$ 119,684
16			
17		ADMINISTRATIVE AND GENERAL EXPENSES	
18	670	Office Salaries	-
19	671	Management Salaries	85,041
20	674	Employee Pensions and Benefits	-
21	676	Uncollectible Accounts Expense	881
22	678	Office Services and Rentals	9,288
23	681	Office Supplies and Expenses	9,877
24	682	Professional Services	43,824
25	684	Insurance	7,276
26	688	Regulatory Compliance Expense	10,374
27	689	General Expenses	8,465
28		Total administrative and general expenses	\$ 175,026
29	800	Expenses Capitalized - Credit (Optional)	
30	900	Clearing Accounts (Optional)	
31		Net administrative and general expense	\$ 175,026
32		Total Operating Expenses	\$ 294,710

SCHEDULE B-3
Accounts 408, 409, 410 - Taxes Charged During the Year

Line No.	Type of Tax (a)	Distribution of Taxes Charged		Total Taxes Charged During Year (d)
		Water (b)	Nonutility (c)	
1	408 Taxes other than income taxes:			
2	408.1 Property taxes	5,899		\$ 5,899
3	408.2 Payroll taxes	8,461		\$ 8,461
4	408.3 Other taxes and licenses			\$ -
5	Total taxes other than income taxes	\$ 14,360	\$ -	\$ 14,360
6				
7	409 State corporate income tax	800		\$ 800
8	410 Federal corporate income tax	-		\$ -
9	Total income taxes	\$ 800	\$ -	\$ 800
10				
11	Total	\$ 15,160	\$ -	\$ 15,160

SCHEDULE B-4
Accounts 421, 426 - Income and Expense from Non-Utility Operations

Line No.	Description (a)	Non-Utility Income Acct. 421 (b)	Miscellaneous Non-Utility Expense Acct. 426 (c)
1	Interest Income	2	
2	Non-Utility Expense		421
3			
4			
5			
6	Total	\$ 2	\$ 421

SCHEDULE B-5
Account 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	
2	Interest on other (give details below):	22,329
3		
4	Interest accrued on balances to companies for Garcia Well Emergency Repair	
5		
6		
7		
8		
9		
10	Total	\$ 22,329

SCHEDULE C - SOURCES OF SUPPLY AND WATER DEVELOPED WELLS					
Location	No.	Diam. Inch	Depth to Water Feet	Pumping Capacity (g.p.m.)	Annual Quantities Pumped
GARCIA RIVER	1	24	18		
GARCIA RIVER	2	12	15		10,402 Ccf
WHISKEY SHOALS	1	8	45		
WHISKEY SHOALS	2	8	103		
WHISKEY SHOALS	3	8	80		182 Ccf
					10,573 Ccf
OTHER					
Streams or Springs Location of Diversion Point	Flow in Priority Right		(Unit) Diversions		Annual Quantities Diverted
	Claim	Capacity	Max	Min	Unit
Purchased water (unit)				Annual Quantity	
Supplier:					

SCHEDULE D - WATER DELIVERED TO METERED CUSTOMERS			
(If figures are available) (specify unit)			
Classification of Service	Month of Year		Total for Year Ccf
	Maximum	Minimum	
Residential	MAY	FEB	5,278
Commercial	JUNE	DEC	4,049
Industrial	OCT	FEB	1,245
Fire Protection			
Irrigation			
Other (specify)			
Total			10,572

SCHEDULE E - EMPLOYEES AND THEIR COMPENSATION						
Line	Acct	Account	Number at End of Year	Salaries Charged to Expense	Salaries Charged to Plant Accounts	Total Salaries and Wages Paid
1	630	Employee Labor	5	15,370	552	\$ 15,922
2	670	Office salaries	-			\$ -
3	671	Management salaries	2	85,041	521	\$ 85,562
4		Total	7	\$ 100,411	\$ 1,073	\$ 101,484

SCHEDULE L
FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund (SRF) loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent:

Name: _____ NOT APPLICABLE _____
 Address: _____
 Phone Number: _____
 Account Number: _____
 Date Hired: _____

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

\$ _____ -

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch		
3/4 inch		
1 inch		
1 1/2 inch		
2 inch		
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers		
Total	-	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Add: Surcharge collections	_____
Interest earned	_____
Other deposits	_____
Less: Loan payments	_____
Bank charges	_____
Other withdrawals	_____
Balance at end of year	\$ _____

4. Reason for other deposits/withdrawals

5. Total Accumulated Reserve: \$ _____

SCHEDULE F - ADVANCES FOR CONSTRUCTION	
Balance beginning of year	31,187
Additions during year	7,802
Subtotal - Beginning balance plus additions during year	\$ 38,989
Refunds	(6,566)
Transfers to Acct. 265 - Contributions in Aid of Construction	
Balance end of year	\$ 32,423

SCHEDULE G - TOTAL METERS AND SERVICES (Active and Inactive)		
Size	Meters	Services
5/8 x 3/4-in	195	
3/4-in	15	
1-in	16	
2-in	8	
6-in	2	
-in		
Total	236	-

SCHEDULE H - METER TESTING DATA	
Number of meters tested during year	
1 Used, before repair	
2 Used, after repair	
3 Fast, requiring refund	
Numbers of meters in service requiring test per General Order No. 103	

SCHEDULE I - SERVICE CONNECTIONS AT END OF YEAR								
Classification	Active			Inactive			Total connections	
	Metered	Flat	Total	Metered	Flat	Total	Metered	Flat
Residences	143		143	19		19	162	-
Industrial/Commercial	63		63	11		11	74	-
Irrigation			-			-	-	-
Fire Protection (public)			-			-	-	-
Fire Protection (private)			-			-	-	-
Other (specify)			-			-	-	-
			-			-	-	-
Total	206	-	206	30	-	30	236	-

NOTE: Total connections (metered plus flat) should agree with total services in Schedule G.

SCHEDULE J - STORAGE FACILITIES			SCHEDULE K - FOOTAGES OF PIPE (EXCLUDING SERVICE PIPES)							
Description	No.	Combined capacity in gallons	Description	Other sizes						Totals
				2" and under	2 1/4 to 3 1/4	4"	6"	8"	12"	
Concrete	1	285,000	Cast Iron							-
Earth			Welded steel	300				300		600
Wood	3	272,000	Standard screw							-
Steel			Cement-asbestos			5,700	7,500	500		13,700
Other	1	10,000	Plastic	550	1,360	600	14,700	4,700	10,100	32,010
			Other (specify)							-
										-
Total	5	567,000	Total	850	1,360	6,300	22,200	5,500	10,100	46,310

**SCHEDULE M
FACILITY FEES DATA**

Please provide the following information relating to Facility Fees collected for the calendar year 2019, pursuant to Resolution No. W-4110.

1. Trust Account Information:

Bank Name:	<u>TRI COUNTIES BANK</u>
Address:	<u>100 B STREET, SUITE 110, SANTA ROSA, CA 95401</u>
Account Number:	<u>531052742</u>
Date Opened:	<u>3-Nov-15</u>

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

A. Commercial

<u>NAME</u>	<u>AMOUNT</u>
<hr/>	\$ <hr/>
<hr/>	\$ <hr/>
<hr/>	\$ <hr/>
<hr/>	\$ <hr/>
<hr/>	\$ <hr/>

B. Residential

<u>NAME</u>	<u>AMOUNT</u>
<hr/>	\$ <hr/>
<hr/>	\$ <hr/>
<hr/>	\$ <hr/>
<hr/>	\$ <hr/>
<hr/>	\$ <hr/>

3. Summary of the bank account activities showing:

	<u>AMOUNT</u>
Balance at beginning of year	\$ <u>5,119</u>
Deposits during the year	\$ <hr/>
Interest earned for calendar year	\$ <u>2</u>
Withdrawals from this account	\$ <hr/>
Balance at end of year	\$ <u>5,121</u>

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

DECLARATION

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

I, the undersigned WILLIAM G. HAY JR.
Officer, Partner, or Owner (Please Print)

of POINT ARENA WATER WORKS, INC.
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2019, through December 31, 2019.

PRESIDENT
Title (Please Print)

William G. Hay Jr.
Signature

(707) 882-1696
Telephone Number

Dec 8-2020
Date