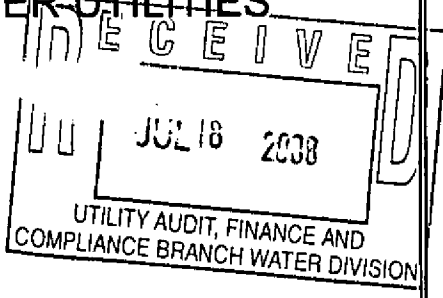


J4

Ji

Received _____
 Examined _____

CLASS B and C
 WATER UTILITIES



U# _____

2007
 ANNUAL REPORT
 OF

Fruitridge Vista Water Company

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

P.O. Box 15170

Sacramento, CA 95851

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
 PUBLIC UTILITIES COMMISSION
 STATE OF CALIFORNIA
 FOR THE
 YEAR ENDED DECEMBER 31, 2007

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2008
 (FILE TWO COPIES IF THREE RECEIVED)

PEASLEY, ALDINGER & O'BYMACHOW
AN ACCOUNTANCY CORPORATION

MATT A. PEASLEY, CPA
CHRISTIAN L. ALDINGER, CPA

2120 MAIN STREET, SUITE 265
HUNTINGTON BEACH, CALIFORNIA 92648

(714) 536-4418
FAX (714) 536-2039

ACCOUNTANT'S COMPILATION REPORT

July 11, 2008

Fruitridge Vista Water Company
1108 2nd St.
Sacramento, CA 95814

We have compiled the comparative balance sheets of Fruitridge Vista Water Company as of December 31, 2007 and 2006, and the related income statement for the year ended December 31, 2007, included in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information included on pages 5 through 9, pages 12 through 22, and pages 24 through 28 (Schedule C-2).

Our compilation was limited to presenting, in the form prescribed by the Public Utilities Commission of the State of California, information that is the representation of management. We have not audited or reviewed the accompanying financial statements, and, accordingly, do not express an opinion or any other form of assurance on them. As required by the Public Utilities Commission of California, the financial statements as presented are a combination of the operations of Cook Endeavors, Inc. dba Fruitridge Vista Water Company from June 5, 2007 through December 31, 2007, and the D.J. Nelson Trust dba Fruitridge Vista Water Company during 2006 and from January 1 to June 4, 2007.

These financial statements (including related disclosures) are presented in accordance with the requirements of the Public Utilities Commission of the State of California, which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

The supplementary information contained on page 4 (General Information) and page 28 (Schedule C-3) through page 33 of the accompanying prescribed form has not been audited, reviewed, or compiled by us, and, accordingly, we assume no responsibility for that information.

PEASLEY, ALDINGER & O'BYMACHOW
AN ACCOUNTANCY CORPORATION



Matt A. Peasley
Certified Public Accountant

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
ATTN: KAYODE KAJOPAIYE
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298
kok@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 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.

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.

GENERAL INFORMATION

- 1 Name under which utility is doing business:
Fruitridge Vista Water Company
- 2 Official mailing address:
P.O. Box 15170 Sacramento, CA ZIP 95851
- 3 Name and title of person to whom correspondence should be addressed:
Robert C. Cook, Jr., General Manager Telephone (916) 443-2607
- 4 Address where accounting records are maintained:
1108 2nd Street, Sacramento, CA 95814
- 5 Service Area: (Refer to district reports if applicable.) Adjuacent to the South City
boundary of the City of Sacramento
- 6 Service Manager (if located in or near Service Area): (Refer to district reports if applicable.)
Name: Stephen W. Cook
Address: 6449 Franklin Blvd, Sacramento CA 95823 Telephone (916) 421-3971

7 OWNERSHIP. Check and fill in appropriate line:

- | | |
|-------------------------------------|--|
| <input checked="" type="checkbox"/> | Individual (name of owner) <u>D. J. Nelson, Trust until 6/4/07</u> |
| <input type="checkbox"/> | Partnership (name of partner) _____ |
| <input type="checkbox"/> | Partnership (name of partner) _____ |
| <input type="checkbox"/> | Partnership (name of partner) _____ |
| <input checked="" type="checkbox"/> | Corporation (corporate name) <u>Cook Endeavors, Inc.</u> |
- Organized under laws of (state) California Date: 6/5/2007

Principal Officers:

(Name)	<u>Robert C. Cook Jr.</u>	(Title)	<u>President</u>
(Name)	_____	(Title)	_____
(Name)	_____	(Title)	_____
(Name)	_____	(Title)	_____

- 8 Names of associated companies:
None

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

<u>None</u>	Date: _____
_____	Date: _____
_____	Date: _____
_____	Date: _____

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

None

11 List Name, Grade, and License Number of all Licensed Operators:

Stephen Cook T2#16950, D3 #5166; Greg Folena D3#8992; Sharon Arnoldy D1#30266,
Louis Carrillo D1 #30268; Robert Cook Jr. D1 #34332; Alex Lazaro D1 #34204

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES
2007

NAME OF UTILITY FRUITRIDGE VISTA WATER COMPANY PHONE (916) 443-2607

PERSON RESPONSIBLE FOR THIS REPORT ROBERT COOK, JR.
(Prepared from Information in the 2007 Annual Report)

	1/1/07	12/31/07	Average
BALANCE SHEET DATA			
1 Intangible Plant	751	751	751
2 Land and Land Rights	42,917	42,917	42,917
3 Depreciable Plant	7,093,357	7,224,663	7,159,010
4 Gross Plant in Service	7,137,025	7,268,331	7,202,678
5 Less: Accumulated Depreciation	(2,877,334)	(3,006,629)	(2,941,982)
6 Net Water Plant in Service	4,259,691	4,261,702	4,260,697
7 Water Plant Held for Future Use	-	-	-
8 Construction Work in Progress	5,000	7,410,955	3,707,978
9 Materials and Supplies	20,873	24,639	22,756
10 Less: Advances for Construction	(49,140)	(44,874)	(47,007)
11 Less: Contribution in Aid of Construction	(3,034,910)	(2,980,430)	(3,007,670)
12 Less: Accumulated Deferred Income and Investment Tax Credits	(301,170)	-	(150,585)
13 Net Plant Investment	900,344	8,671,992	4,786,168
 CAPITALIZATION			
14 Common Stock	-	1,753,171	876,586
15 Proprietary Capital (Individual or Partnership)	1,212,195	-	606,098
16 Paid-in Capital	-	-	-
17 Retained Earnings	-	977,031	488,516
18 Common Stock and Equity (Lines 14 through 17)	1,212,195	2,730,202	1,971,199
19 Preferred Stock	-	-	-
20 Long-Term Debt	-	4,796,127	2,398,064
21 Notes Payable	-	-	-
22 Total Capitalization (Lines 18 through 21)	1,212,195	7,526,329	4,369,262

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES
2007

NAME OF UTILITY FRUITRIDGE VISTA WATER COMPANY PHONE (916) 443-2607

	Annual Amount
INCOME STATEMENT	
23 Unmetered Water Revenue	1,023,018
24 Fire Protection Revenue	8,850
25 Irrigation Revenue	-
26 Metered Water Revenue	740,256
27 Total Operating Revenue	1,772,124
28 <u>Operating Expenses</u>	1,522,936
29 Depreciation Expense (Composite Rate 1.99%)	88,070
30 Amortization and Property Losses	-
31 Property Taxes	9,509
32 Taxes Other Than Income Taxes	44,623
33 Total Operating Revenue Deduction Before Taxes	1,665,138
34 California Corp. Franchise Tax	-
35 Federal Corporate Income Tax	(274,127)
36 Total Operating Revenue Deduction After Taxes	1,391,011
37 Net Operating Income (Loss) - California Water Operations	381,113
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	1,110,136
39 Income Available for Fixed Charges	1,491,249
40 Interest Expense	(51,917)
41 Net Income (Loss) Before Dividends	1,439,332
42 Preferred Stock Dividends	-
43 Net Income (Loss) Available for Common Stock	1,439,332

OTHER DATA		Annual Amount
44 Refunds of Advances for Construction		4,266
45 Total Payroll Charged to Operating Expenses		620,750
46 Purchased Water		-
47 Power		188,854

<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		711	712	712
49 Flat Rate Service Connections		4,341	4,260	4,301
50 Total Active Service Connections		5,052	4,972	5,012

Excess Capacity and Non-Tariffed Services

NOTE: In D.06-07-018, D.03-04-028, and D. 04-12-023, the CPUC set forth rules and requirements regarding water utilities provision of non-tariffed services using excess capacity. These decisions require water utilities to: 1) file an advice letter requesting Commission approval of that service, 2) provide information regarding non-tariffed goods/services in each companies Annual Report to the Commission.

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2008:

Row Number	Description of Non-Tariffed Good/Service	Active or Passive	Total Revenue derived from Non-Tariffed Good/Service (by account)	Revenue Account Number	Total Expenses incurred to provide Non-Tariffed Good/Service (by Account)	Expense Account Number	Advice Letter and/or Resolution Number approving Non-Tariffed Good/Service	Total Income Tax Liability incurred because of non-tariffed Good/Service (by Account)	Income Tax Liability Account Number	Gross Value of Regulated Assets used in the provision of a Non-Tariffed Good/Service (by account)	Regulated Asset Account Number	
												Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter
	NONE											

**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) or Safe Drinking Water State Revolving Fund loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent:

Name: US Bank
 Address: 980 9th Street, Suite 1100, Sacramento, CA 95814
 Phone Number: (415)273-4547
 Date Hired: September 28, 2007

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

\$	182,905	No. of Metered Customers	Monthly Surcharge Per Customer
		3/4 inch	712 8.90
		1 inch	
		1 1/2 inch	
		2 inch	
		3 inch	
		4 inch	
		6 inch	
		# of flat rate customers	4260 2.09
		Total	4972 10.99

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 91,968
Deposits during the year	182,643
Interest earned for calendar year	3,292
Withdrawals from this account	(81,813)
Balance at end of year	\$ 196,090

**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: **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
Assets and other Debits**

Line No.	Acct. No.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		UTILITY PLANT			
2	101	Water plant in service	A-1a	7,268,331	7,137,025
3	103	Water plant held for future use	A-1b	-	-
4	104	Water plant purchased or sold		-	-
5	105	Water plant construction work in progress		7,410,955	5,000
6		Total utility plant		14,679,286	7,142,025
7	106	Accumulated depreciation of water plant	A-3	(3,006,629)	(2,877,334)
8	114	Water plant acquisition adjustments		110,312	110,312
9		Total amortization and adjustments		(2,896,317)	(2,767,022)
10		Net utility plant		11,782,969	4,375,003
11		INVESTMENTS			
12	121	Non-utility property and other assets	A-2	11,843	11,843
13	122	Accumulated depreciation of non-utility property	A-3	(6,736)	(5,047)
14		Net non-utility property		5,107	6,796
15	123	Investments in associated companies		-	-
16	124	Other investments		-	-
17		Total investments		5,107	6,796
18		CURRENT AND ACCRUED ASSETS			
19	131	Cash		11,325	215,971
20	132	Special accounts		2,424,438	821,092
21	141	Accounts receivable - customers		166,768	131,149
22	142	Receivables from associated companies		-	-
23	143	Accumulated provision for uncollectible accounts		-	-
24	151	Materials and supplies		24,639	20,873
25	174	Other current assets	A-4	45,560	48,886
26		Total current and accrued assets		2,672,730	1,237,971
27	180	Deferred charges		3,048,804	66,970
28		Total assets and deferred charges		17,509,610	5,686,740

See Accompanying Accountant's Compilation Report

**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		CORPORATE CAPITAL AND SURPLUS			
2	201	Common stock	A-6	1,753,171	-
3	204	Preferred stock	A-7	-	-
4	211	Other paid-in capital	A-8	-	-
5	215	Retained earnings	A-9	977,031	-
6		Total corporate capital and retained earnings		2,730,202	-
7		PROPRIETARY CAPITAL			
8	218	Proprietary capital	A-10	-	1,212,195
9	218.1	Proprietary drawings		-	-
10		Total proprietary capital		-	1,212,195
11		LONG TERM DEBT			
12	224	Long term debt	A-11	4,796,127	-
13	225	Advances from associated companies	A-12	-	-
14		CURRENT AND ACCRUED LIABILITIES			
15	231	Accounts payable		88,808	71,178
16	232	Short term notes payable		-	-
17	233	Customer deposits		3,577	1,577
18	235	Payables to associated companies	A-13	-	-
19	236	Accrued taxes		42,733	16,359
20	237	Accrued interest		49,040	-
21	241	Other current liabilities	A-14	107,870	113,699
22		Total current and accrued liabilities		292,028	202,813
23		DEFERRED CREDITS			
24	252	Advances for construction	A-15	44,874	49,140
25	253	Other credits		6,665,949	886,512
26	255	Accumulated deferred investment tax credits	A-16	-	-
27	282	Accumulated deferred income taxes - ACRS depreciation	A-16	-	20,506
28	283	Accumulated deferred income taxes - other	A-16	-	280,664
29		Total deferred credits		6,710,823	1,236,822
30		CONTRIBUTIONS IN AID OF CONSTRUCTION			
31	271	Contributions in aid of construction	A-17	3,656,346	3,656,346
32	272	Accumulated amortization of contributions		(675,916)	(621,436)
33		Net contributions in aid of construction		2,980,430	3,034,910
34		Total liabilities and other credits		17,509,610	5,686,740

**SCHEDULE A-1
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plt Additions During year (c)	Plt Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water plant in service	7,137,025	144,561	13,255	-	7,268,331
2	103	Water plant held for future use	-	-	-	-	-
3	104	Water plant purchased or sold	-	-	-	-	-
4	105	Construction work in progress - water plant	5,000	7,405,955	XXXXXXXXXXXX	-	7,410,955
5	114	Water plant acquisition adjustments	110,312	-	XXXXXXXXXXXX	-	110,312
6		Total utility plant	7,252,337	7,550,516	13,255	-	14,789,598

* 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)	Plt Additions During year (c)	Plt Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible plant	751				751
3	303	Land	42,917	-			42,917
4		Total non-depreciable plant	43,668	-	-	-	43,668
5		DEPRECIABLE PLANT					
6	304	Structures	646,449				646,449
7	307	Wells	861,905				861,905
8	317	Other water source plant	12,247				12,247
9	311	Pumping equipment	965,071	6,007	3,000		968,078
10	320	Water treatment plant	170,083	13,927	7,400		176,610
11	330	Reservoirs, tanks and sandpipes	26,882				26,882
12	331	Water mains	2,809,621	6,604	730		2,815,495
13	333	Services and meter installations	565,413	36,636	1,515		600,534
14	334	Meters	279,124	6,965			286,089
15	335	Hydrants	171,878	4,462	610		175,730
16	339	Other equipment	197,916	41,480			239,396
17	340	Office furniture and equipment	119,270	3,339			122,609
18	341	Transportation equipment	267,498	25,141			292,639
19		Total depreciable plant	7,093,357	144,561	13,255	-	7,224,663
20		Total water plant in service	7,137,025	144,561	13,255	-	7,268,331

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

SCHEDULE A-1b
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	None			
3				
4				
5				
6				
7				
8				
9				
10	Total			

SCHEDULE A-2
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	Computer Equipment	1,659
3	Office Exercise Equipment	10,184
4		
5		
6		
7		
8		
9		
10	Total	11,843

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	2,877,334	-	5,047
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	88,070	-	-
4	(b) Charged to Account No 272	54,480	-	-
5	(c) Charged to clearing accounts	-	-	-
6	(d) Salvage recovered	-	-	-
7	(e) All other credits (Footnote 2)		-	1,689
8	Total Credits	142,550	-	1,689
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired	13,255	-	-
11	(b) Cost of removal	-	-	-
12	(c) All other debits (Footnote 3)	-	-	-
13	Total debits	13,255	-	-
14	Balance in reserve at end of year	3,006,629	-	6,736
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE			1.99%
16				
17	(2) EXPLANATION OF ALL OTHER CREDITS:			
18	NonUtility Depreciation Expense acct 426	1,689		
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	<input checked="" type="checkbox"/>		
31	(b) Liberalized	<input type="checkbox"/>		
32	(1) Sum of the years digits	<input type="checkbox"/>		
33	(2) Double declining balance	<input type="checkbox"/>		
34	(3) Other	<input checked="" type="checkbox"/>		
35	(c) Both straight line and liberalized	<input checked="" type="checkbox"/>		

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	85,185	10,471			95,656
2	307	Wells	217,439	22,151			239,590
3	317	Other water source plant	1,376	344			1,720
4	311	Pumping equipment	309,646	26,387	3,000		333,033
5	320	Water treatment plant	89,274	4,871	7,400		86,745
6	330	Reservoirs, tanks and sandpipes	22,966	1,134			24,100
7	331	Water mains	1,063,720	37,126	730		1,100,116
8	333	Services and meter installations	260,244	12,825	1,515		271,554
9	334	Meters	198,186	13,819			212,005
10	335	Hydrants	96,858	3,302	610		99,550
11	339	Other equipment	104,779	10,451			115,230
12	340	Office furniture and equipment	122,367	11,241			133,608
13	341	Transportation equipment	305,295	42,374			347,669
14		Total	2,877,335	196,496	13,255	-	3,060,576

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

Line No.	Item (a)	
1	Prepaid insurance	7,425
2	Prepaid income taxes	2,021
3	Prepaid lease acquisition costs	233
4	Prepaid property taxes	2,157
5	Miscellaneous receivables	11,616
6	SRF Fee receivable	12,609
7	City of Sacramento Fee receivable	9,499
8		0
9		
10		45,560

SCHEDULE A-5
Accounts Nos. 180 and 253 - Unamortized debt discount and expense and unamortized premium on debt

- 1 Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium on Debt, particulars of discount and expense or premium applicable to each class and series of long-term debt.
- 2 Show premium amounts in red or by enclosure in parentheses.
- 3 In column (b) show the principal amount of bonds or other long-term debt originally issued.
- 4 In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
- 5 Furnish particulars regarding the treatment of unauthorized debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year.
- 6 Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.

also, date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Designation of long-term debt (a)	Principal amount of securities to which discount and expense, or premium minus expense, relates (b)	Total discount and expense or net premium (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
				From -- (d)	To -- (e)				
1									
2									
3	None								
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									

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	6/5/2007	1,000	none	100	100		none
2								
3								
4								
5								
6					100	100	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	Robert C. Cook, Jr.	50		
2	Robert C. Cook, Jr., subject to legal life estate for Jane			
3	A. Cook	50		
4				
5				
6				
7	Total number of shares	100	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	N/A	
2		
3		
4	Total	0

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	N/A
2	CREDITS	
3	Net income	977,031
4	Prior period adjustments	
5	Other credits (detail)	
6	Total credits	977,031
7		
8	DEBITS	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	-
12	Dividend appropriations - common stock	
13	Other debits (detail)	-
14	Total debits	-
15	Balance end of year	977,031

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	1,212,195
2	CREDITS	N/A
3	Net income through June 4, 2007	462,300
4	Additional investments during year	-
5	Other credits (detail) - prior year revenue adjustment	78,676
6	Total credits	540,976
7	DEBITS	
8	Net losses	-
9		
10	Other debits (detail) - Transfer to Corporation stock value June 5, 2007	1,753,171
11	Total debits	1,753,171
12	Balance end of year	-

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

Line No.	Class (a)	Name of Issue (b)	Date of Issue (c)	Date of Maturity (d)	Principal Amount Authorized (e)	Outstanding Per Balance Sheet (f)	Rate of Interest (g)	Interest Accrued During Year (h)	Sinking Fund (i)	Interest Paid During Year (j)
1	State Revolving Fund		7/9/2007	4/1/2027	3,272,505	2,816,127	0%	-	-	-
2	City of Sacramento		7/1/2007	7/1/2027	1,980,000	1,980,000	4.94%	49,040	99,000	0
3										
4										
5										
6	Total					4,796,127		49,040	99,000	0

SCHEDULE A-12
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	N/A				
2					
3					
4	Totals		0		

Schedule A-13
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	None				
3					
4	Totals				

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

Line No.	Description (a)	Balance End of Year (b)
1	Accrued DHS fees	13,955
2	Accrued salaries & benefits	4,125
3	Short term notes payable	89,790
4		
5	Totals	107,870

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	N/A	49,140
2	Additions during year	XXXXXXXXXXXXXXXXXX	
3	Subtotal - Beginning balance plus additions during year	XXXXXXXXXXXXXXXXXX	49,140
4	Charges during year:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
5	Refunds	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
6	Percentage of revenue basis	1,669	XXXXXXXXXXXXXXXXXX
7	Proportionate cost basis	2,597	XXXXXXXXXXXXXXXXXX
8	Present worth basis		XXXXXXXXXXXXXXXXXX
9	Total refunds	4,266	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	0	XXXXXXXXXXXXXXXXXX
14	Securities Exchanged for Contracts (Enter detail below)		XXXXXXXXXXXXXXXXXX
15	Subtotal - charges during year		4,266
16	Balance end of year	XXXXXXXXXXXXXXXXXX	44,874

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			0	0
2	none			0
3				0
4				0
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 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	3,656,346	3,656,346		-	
2	Add: Credits to account during year					
3	Contributions received during year	-	-	-	-	-
4	Other credits*	-	-	-	-	-
5	Total credits	-	-	-	-	-
6	Deduct: Debits to Account during year					
7	Depreciation charges for year	-	-	-	-	-
8	Nondepreciable donated property retired	-	-	-	-	-
9	Other debits*	-	-	-	-	-
10	Total debits	-	-	-	-	-
11	Balance end of year	3,656,346	3,656,346		-	

* 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		WATER SERVICE REVENUES			
2	460	Unmetered water revenue			
3		460.1 Single - family residential	1,017,368	853,992	163,376
4		460.2 Commercial and multi-residential			-
5		460.3 Large water users			-
6		460.5 Safe Drinking Water Bond Surcharge	0	0	-
7		460.9 Other unmetered revenue			-
8		Sub-total	1,017,368	853,992	163,376
9	462	Fire protection revenue			
10		462.1 Public fire protection			-
11		462.2 Private fire protection	8,850	8,543	307
12		Sub-total	8,850	8,543	307
13	465	Irrigation revenue			-
14	470	Metered water revenue			
15		470.1 Single-family residential	740,256	664,080	76,176
16		470.2 Commercial and multi-residential			-
17		470.3 Large water users			-
18		470.5 Safe Drinking Water Bond Surcharge			-
19		470.9 Other metered revenue			-
20		Sub-total	740,256	664,080	76,176
21		Total water service revenues	1,766,474	1,526,615	239,859
22	480	Other water revenue	5,650	5,439	211
23		Total operating revenues	1,772,124	1,532,054	240,070

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 Year Show Decrease in [Brackets] (d)
1		PLANT OPERATION AND MAINTENANCE EXPENSES			
2		VOLUME RELATED EXPENSES			
3	610	Purchased water	0	0	-
4	615	Power	188,854	182,400	6,454
5	618	Other volume related expenses	21,982	20,275	1,707
6		Total volume related expenses	210,836	202,675	8,161
7		NON-VOLUME RELATED EXPENSES			
8	630	Employee labor	244,429	230,902	13,527
9	640	Materials	44,600	53,401	(8,801)
10	650	Contract work	116,652	93,441	23,211
11	660	Transportation expenses	72,195	70,734	1,461
12	664	Other plant maintenance expenses	50,828	49,744	1,084
13		Total non-volume related expenses	528,704	498,222	30,482
14		Total plant operation and maintenance exp.	739,540	700,897	38,643
15		ADMINISTRATIVE AND GENERAL EXPENSES			
16	670	Office salaries	149,101	124,949	24,152
17	671	Management salaries	227,220	219,905	7,315
18	674	Employee pensions and benefits	155,144	131,978	23,166
19	676	Uncollectible accounts expense	5,354	1,709	3,645
20	678	Office services and rentals	49,837	46,214	3,623
21	681	Office supplies and expenses	75,357	54,549	20,808
22	682	Professional services	47,680	6,728	40,952
23	684	Insurance	76,736	37,109	39,627
24	688	Regulatory commission expense	0	0	-
25	689	General expenses	10,251	3,456	6,795
26		Total administrative and general expenses	796,680	626,597	170,083
27	800	Expenses capitalized	(13,284)	(6,194)	(7,090)
28		Net administrative and general expense	783,396	620,403	162,993
29		Total operating expenses	1,522,936	1,321,300	201,636

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	9,509	9,509	
2	State corporate franchise tax	-	0	
3	State unemployment insurance tax	2,846	2,846	
4	Other state and local taxes	218	218	
5	Federal unemployment insurance tax	990	990	
6	Federal insurance contributions act	40,569	40,569	
7	Other federal taxes	-	0	
8	Federal income taxes	(274,127)	(274,127)	
9				
10				
11	Totals	(219,995)	(219,995)	-

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 (loss) for the year per Schedule B, page 4	1,383,735
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4	Addback tax expense booked Federal	(274,127)
5	Addback tax expense booked State	-
6	Excess tax depreciation	
7	Prior year expenses	
8	Prior year state income tax	
9	Income not taxable for Federal purposes - S Corporation	1,109,608
10	Federal tax net income	-
11	Computation of tax:	-
12		
13		-
14		
15	Fed tax expense	-
16	Deferred income taxes reversed	(274,127)
17		

See Accompanying Accountant's Compilation Report

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

Line No.	Description (a)	Revenues Acct. 421 (b)	Expenses Acct. 426 (c)
1	NonUtility Income	1,050,605	-
2	NonUtility Interest Income	61,843	
3			
4	NonUtility Expense		2,312
5	Total	1,112,448	2,312

SCHEDULE B-6
Account No. 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Interest charges	51,917
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	51,917

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		244,429	30,601	275,030
2	670	Office salaries		149,101		149,101
3	671	Management salaries		227,220		227,220
4						
5						
6		Total	0	620,750	30,601	651,351

**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	None							
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) 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**

STREAMS					FLOW IN (Unit) 2		Annual Quantities Diverted (Unit) 2	Remarks
Line No.	Diverted Into *	From Stream or Creek (Name)	Location of Diversion Point	Priority Right	Diversions			
				Claim	Capacity	Max.	Min.	
1								
2								
3	N/A							
4								
5								
WELLS						Pumping Capacity gpm (Unit) 2	Annual Quantities Pumped (Unit) 2	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	1 Depth to Water			
6			3	10 in diam	60 ft.			
7			3	12 in diam	62 ft.			
8			9	14 in diam	63 ft.			
9			2	14 in diam	65 ft.			
10								
TUNNELS AND SPRINGS				FLOW IN (Unit) 2		Annual Quantities Pumped (Unit) 2	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum			
11								
12	N/A							
13								
14								
15								
Purchased Water for Resale								
16	Purchased from							
17	Annual Quantities purchased					(Unit chosen) 1		
18	N/A							
19								
* State ditch pipeline reservoir, etc., with name, if any. 1 Average depth to water surface below ground surface 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.								

**SCHEDULE D-2
Description of Storage Facilities**

Line No	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	14	65,000	Hydropneumatic Tanks
12	Concrete			
13	Totals	14	65,000	

SCHEDULE D-3
Description of Transmission and Distribution Facilities

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	N/A							
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) _____

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	N/A							
7	Flume								
8	Lines conduit								
9									
10	Totals								

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

Line No.		1 1/2	2	2 1/2	3	3 1/2	4	5	6	8
11	Cast Iron							54		
12	Cast iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos			475			15,779		69,750	49,549
19	Welded steel	122	3,918				23,928		76,237	14,195
20	Wood									
21	Other (specify) PVC		639	149			1,210		1,935	10,527
22	Totals	122	4,557	624	-	-	40,917	54	147,922	74,271

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								54
24	Cast iron (cement lined)								-
25	Concrete								-
26	Copper								-
27	Riveted steel								-
28	Standard screw								-
29	Screw or welded casing								-
30	Cement - asbestos	875							136,428
31	Welded steel								118,400
32	Wood								-
33	Other (specify) PVC	1,502							15,962
34	Totals	2,377	-	-	-	-	-	-	270,844

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

Classification			Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Single family residential			3,997	3,914
Commercial and Multi-residential				
Large water users				
Public authorities			1	1
Irrigation				
Other (specify)	711	712		
Subtotal	711	712	3,998	3,915
Private fire connections			26	28
Public fire hydrants			317	317
Total	711	712	4,341	4,260

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

Size	Meters	Services
5/8 x 3/4 - in	-	xxxxxxxxxxxx
3/4 - in	4	4
1 - in	350	350
1 1/2 - in	158	158
2 - in	159	159
3 - in	27	27
4 - in	10	10
- in	4	4
Other	-	0
Total	712	712

**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	2
4. Found fast, requiring billing adjustment	0
B. Number of Meters in Service Since Last Test	
1. Ten years or less	304
2. More than 10, but less than 15 years	129
3. More than 15 years	279

**SCHEDULE D-7
Water delivered to Metered Customers by Months and Years in Ccf (Unit Chosen)**

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Single-family residential								-
Commercial and Multi-residential								-
Large water users								-
Public authorities								-
Irrigation								-
Other (specify) - Class not separated		75,269		74,116		121,615		271,000
Total	-	75,269	-	74,116	-	121,615	-	271,000

Classification of Service	During Current Year						Subtotal	Total	Prior Year Total
	August	September	October	November	December				
Single-family residential							-	-	
Commercial and Multi-residential							-	-	
Large water users							-	-	
Public authorities							-	-	
Irrigation							-	-	
Other (specify) - Class not sep	498,299		134,716		88,967	721,982	992,982	675,337	
Total	498,299	-	134,716	-	88,967	721,982	992,982	675,337	

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

Total acres irrigated 0

Total population served 15,000+

FACILITIES FEE DATA

Class B: Please provide the following information relating to Facilities Fees for districts or subsidiaries serving 2,000 or fewer customers for the calendar year (per D.91-04-068).

Class C: Please provide the following information relating to Facilities Fees collected for the calendar year, pursuant to Resolution No. W-4110.

1. Trust Account Information: **N/A**

Bank Name: _____
 Address: _____
 Account Number: _____
 Date Opened: _____

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

A. Commercial

NAME	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

B. Residential

NAME	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Deposits during the year	_____
Interest earned for calendar year	_____
Withdrawals from this account	_____
Balance at end of year	_____

INDEX

	PAGE	WORK SHEET		PAGE	WORK SHEET
Advances from associated companies -----	12	A-12	Organization and control -----	1	GenInfo
Advances for construction -----	13	A-15	Other assets -----	7	A-4
Assets -----	2	Assets	Other income -----	15	B
Balance sheet -----	2-3	Liabilities	Other paid in capital -----	9	A-8
Capital stock -----	9	A-6	Payables to associated companies -----	12	A-13
Contributions in aid of construction -----	14	A-17	Population served -----	23	D-4
Depreciation and amortization reserves -----	6	A-3	Proprietary capital -----	10	A-10
Declaration -----	24	D-9	Purchased water for resale -----	21	D-1
Deferred taxes -----	13	A-16	Retained earnings -----	10	A-9
Dividends appropriations -----	10	A-9	Service connections -----	23	D-4
Employees and their compensation -----	19	C-1	Sources of supply and water developed --	21	D-1
Engineering and management fees -----	20	C-3	Status with Board of Health -----	24	D-8
Income statement -----	15	Income	Stockholders -----	9	A-7
Liabilities -----	3	Liabilities	Storage facilities -----	21	D-2
Loans to officers, directors, or shareholders --	20	C-2	Taxes -----	18	B-3
Long term debt -----	11	A-11	Transmission and distribution facilities --	22	D-3
Management compensation -----	17	B-2	Unamortized debt discount and expense -	8	A-5
Meters and services -----	23	D-5	Unamortized premium on debt -----	8	A-5
Non-utility property -----	5	A-2	Utility plant -----	4	A-1
Officers -----	1	GenInfo	Water delivered to metered customers ---	23	D-7
Operating expenses -----	17	B-2	Water plant in service -----	4	A-1a
Operating revenues -----	16	B-1	Water plant held for future use -----	5	A-1b