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Examined	CLASS B and C
	WATER UTILITIES
U#	DEGEIVE JUN 15 2009
	UTILITY AUDIT, FINANCE AND COMPLIANCE BRANCH DIVISION OF WATER AND AUDIT
	ANNUAL REPORT
	OF
Fruitridg	e Vista Water Company
(NAME UNDER WHICH CORPORA	ATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)
P.O. Box 15170	Sacramento, CA 95851
(OFFICIAL MAILING AD	DDRESS) ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2008

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2009 (FILE TWO COPIES IF THREE RECEIVED)

PEASLEY, ALDINGER & O'BYMACHOW AN ACCOUNTANCY CORPORATION

MATT A. PEASLEY, CPA CHRISTIAN L. ALDINGER, CPA 2 i 20 MAIN STREET, SUITE 265 HUNTINGTON BEACH, CALIFORNIA 92648 (714) 536-4418 FAX (714) 536-2039

ACCOUNTANT'S COMPILATION REPORT

June 4, 2009

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, 2008 and 2007, and the related income statement for the year ended December 31, 2008, 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 information for 2007 is 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 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.
- 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 Janauary 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 attahced 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:

- 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 <u>California Only</u> and <u>Total</u>

 <u>System Forms</u> should be identical and completed with <u>Total Company Data</u>. 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	e 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.)	Adjacent to the South City
	boundary of the City of Sacramento	
6	Service Manager (if located in or near Service Area): (Refe	r 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:	
	Individual (name of owner)	
	Partnership (name of partner)	
	Partnership (name of partner)	
	Partnership (name of partner)	
	Corporation (corporate name) Cook E	Endeavors, Inc.
	Organized under laws of (state) Californ	nia Date: 6/5/2007
	Principal Officers:	
	(Name) Robert C. Cook Jr.	(Title) President
	(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 acquisit	tion:
	None	Date:
		Date:
		Date:
		Date:
10	Use the space below for supplementary information or expla	anations concerning this report:
	None	
11	List Name, Grade, and License Number of all Licensed Ope	
	Stephen Cook T2#16950, D3 #5166; Greg Folena D3#899	92; Sharon Arnoldy D1#30266,
	Robert Cook Jr. D1 #34332; Alex Lazaro D1 #34204	

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES 2008

NAME OF UTILITY FRUITRIDGE VISTA WATER COMPANY

PHONE (916) 443-2607

PERSON RESPONSIBLE FOR THIS REPORT ROBERT COOK, JR.

(Prepared from Information in the 2008 Annual Report)

		1/1/08	12/31/08	Average ·
1	BALANCE SHEET DATA			
1	Intangible Plant	751	751	751
2	Land and Land Rights	42,917	5,807,045	2,924,981
3	Depreciable Plant	7,224,663	11,611,786	9,418,225
4	Gross Plant in Service	7,268,331	17,419,582	12,343,957
5	Less: Accumulated Depreciation	(3,006,629)	(3,380,044)	(3,193,337)
6	Net Water Plant in Service	4,261,702	14,039,538	9,150,620
7	Water Plant Held for Future Use	-	-	-
8	Construction Work in Progress	7,410,955	2,657,305	5,034,130
9	Materials and Supplies	24,639	31,538	28,089
10	Less: Advances for Construction	(44,874)	(42,277)	(43,576)
11	Less: Contribution in Aid of Construction	(2,980,430)	(10,236,154)	(6,608,292)
12	Less: Accumulated Deferred Income and Investment Tax Credits		-	-
13	Net Plant Investment	8,671,992	6,449,950	7,560,971
	CAPITALIZATION			
14	Common Stock	1,753,171	1,753,171	1,753,171
15	Proprietary Capital (Individual or Partnership)	-		
16	Paid-in Capital	-	-	_
17	Retained Earnings	977,031	898,283	937,657
18	Common Stock and Equity (Lines 14 through 17)	2,730,202	2,651,454	2,690,828
19	Preferred Stock	-		
20	Long-Term Debt	4,796,127	4,889,105	4,842,616
21	Notes Payable		65,522	32,761
22	Total Capitalization (Lines 18 through 21)	7,526,329	7,606,081	7,566,205

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES 2008

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

				Annual
	NCOME STATEMENT			Amount
23	Unmetered Water Revenue			1,055,193
24	Fire Protection Revenue			9,145
25	Irrigation Revenue			
26	Metered Water Revenue			770,055
27	Total Operating Revenue			1,834,393
28	Operating Expenses			1,685,402
29	Depreciation Expense (Composite Rate 1.99%)			91,253
30	Amortization and Property Losses			
31	Property Taxes			13,848
32	Taxes Other Than Income Taxes			46,489
33	Total Operating Revenue Deduction Before Taxes			1,836,992
34	California Corp. Franchise Tax			2,063
35	Federal Corporate Income Tax			
36	Total Operating Revenue Deduction After Taxes			1,839,055
37	Net Operating Income (Loss) - California Water Operations			(4,662)
38	Other Operating and Nonoper, Income and Exp Net (Exclude Ir	nterest Expense	:)	22,021
39	Income Available for Fixed Charges		,	17,359
40	Interest Expense			(65,716)
41	Net Income (Loss) Before Dividends			(48,357)
42	Preferred Stock Dividends			
43	Net Income (Loss) Available for Common Stock			(48,357)
• •	, , , , , , , , , , , , , , , , , , ,			
	OTHER DATA			
44	Refunds of Advances for Construction			2,597
45	Total Payroll Charged to Operating Expenses			689,117
46	Purchased Water			364
47	Power			195,649
				Annual
Δ	active Service Connections (Exc. Fire Protect.)	Jan. 1	Dec. 31	Average
-	\			
48	Metered Service Connections	712	717	715
49	Flat Rate Service Connections	4,260	4,152	4,206
50	Total Active Service Connections	4,972	4,869	4,921
		<u> </u>		
		·		

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-tarified 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-tarified 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 2006:

_						 	
	Regulated Asset Account Number						
il by Advice Letter	Gross Value of Regulated Assets used in the provision of a Non-Tariffed Good/Service (by account).		:				
equire Approve	Income Tax Liability Account Number	:					
Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter	Total Income Tax Liability incurred because of non- tariffed Good/Service (by Account)						
o All Non-Tariffed G	Advice Letter and/or Resolution Number approving Non- Tanified Good/Service						
Applies t	Expense Account Number			:			
	Total Expenses incurred to provide Non-Tariffed Good/Service (by Account)						
ide the	Revenue Account Number	:					
and D.04-12-023, prov led in 2006:	Total Revenue derived from Non- Tariffed God/Service (by account)				:		
3, D.03-04-028, . nd service provid	Active or Passive						
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 2006:		1	NONE				
	Row						

CLASS A, B, C AND D 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 loan surcharge collection for the calendar year. Please use one page per loan.

1,	Current Fiscal A	gent:				
	Name: Address: Phone Number: Date Hired:		ite 1100, Sacramento, C 07	A 95814		
2.	Total surcharge	collected from cust	omers during the 12 mor	nth reporting pe	eriod:	
		\$	179,340	Meter Size		Monthly ed Surcharge Per Customer
				3/4 inch 1 inch 1 1/2 inch 2 inch 3 inch 4 inch 6 inch # of flat rate customers Total		
3.	Summary of the	bank account activ	ities showing:			
		Balance at beginn Deposits during the Interest earned for Withdrawals from Balance at end of	e year calendar year this account year		\$ 196,09 179,34 1,75 (163,62 \$ 213,55	5 <u>4</u> 25)
4.	Reason or Purpo	ose of Withdrawal f	rom this bank account:			
	Payments made on	State Revolving Fund	loan			

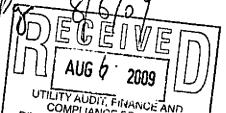
CLASS A, B, C AND D WATER COMPANIES SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (cont.)

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

		and the second s	Balance	Plant	Plant		
			Beginning	Additions	Retirements	Other Debits*	Balance
Line	Acct.	Title of Account	of Year	During Year	During Year	or (Credits)	End of Year
No.	Ņo.	(a)	(b)	(c)	(d)	(e)	(f)
1		NON-DEPRECIABLE PLANT					
2		Intangible plant					-
3	303	Land		2,846,455			2,846,455
4		Total non-depreciable plant	- 1	2,846,455	-	<u> </u>	2,846,455
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		211,285			211,285
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		211,285	-	-	211,285
20		Total water plant in service	_	3,057,740	-		3,057,740

Amended

SCHEDULE A COMPARATIVE BALANCE SHEETS Assets and other Debits



		Schedule		
Acct	Title of Account			
No.	(a)	(b)	(c)	(d)
			17,419,582	7,268,331
	Water plant held for future use		-	
	Water plant purchased or sold	A-1	-	-
	Water plant construction work in progress	A-1		7,410,955
	Total utility plant			14,679,286
106	Accumulated depreciation of water plant			(3,006,629)
	Water plant acquisition adjustments	A-1		110,312
··· +	Total amortization and adjustments			(2,896,317)
- 			17,051,199	11,782,969
	INVESTMENTS			
121				11,843
	Accumulated depreciation of non-utility property	A-3		(6,736)
-155			3,070	5,107
123				
		\	<u>-</u>	-
-127			3,070	5,107
	CURRENT AND ACCRUED ASSETS			
131				11,325
				2,424,438
	Accounts receivable - customers		165,865	166,768
1	Receivables from associated companies			-
	Accumulated provision for uncollectible accounts			
- ' ' ' '	Total current and accrued assets	<u> </u>	1,145,228	2,672,730
180	Deferred charges	A-5	2,867,783	3,048,804
 				
┼──	Total assets and deferred charges		21,067,280	17,509,610
 				
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	101 103 104 105 106 114 122 123 124 141 142 143 151 174	UTILITY PLANT 101 Water plant in service 103 Water plant held for future use 104 Water plant purchased or sold 105 Water plant construction work in progress	Title of Account (a) UTILITY PLANT ON Water plant in service A-1 No Water plant purchased or sold A-1 Otal utility plant INVESTMENTS Investments in associated companies CURRENT AND ACCRUED ASSETS Total urrent and accrued assets Total current and accrued assets A-1 Page No. (b) Page No. (b) Page No. (b) Page No. (b) A-1 A-1 A-1 A-1 A-1 A-1 A-2 A-1 A-2 A-1 A-3 A-1 INVESTMENTS INVESTMENTS A-1 INVESTMENTS A-2 Investments Total investments CURRENT AND ACCRUED ASSETS Accounts receivable - customers Accounts receivable - customers Accounts and supplies Total current and accrued assets Total current and accrued assets A-5	Title of Account (a)

Amended &

SCHEDULE A
COMPARATIVE BALANCE SHEETS
Liabilities and Other Credits

AUG 6 2009

				1	Title Distances
			Schedule	Co.Balancer	Beginning of Year
. 1.		Title of Account	Page Non	STEnd-of-Year	Reginning of Lear
	Acct.	(a)	(b)	(ĉ)	(d)
	No.	CORPORATE CAPITAL AND SURPLUS			7 = 20 474
1			A-6	1,753,171	1,753,171
	201	Common stock	A-6	-	
3	204	Preferred stock	A-8		
4	211	Other paid-in capital	A-9	898,283	977,031
5	215	Retained earnings		2,651,454	2,730,202
6		Total corporate capital and retained earnings			
		PROPRIETARY CAPITAL			
7			A-10		<u> </u>
8	218	Proprietary capital		-	
9	218.1	Proprietary drawings		<u> </u>	
10		Total proprietary capital			
		LONG TERM DEBT			
11			A-11	4,889,105	4,796,127
12	224	Long term debt	A-12		
13	225	Advances from associated companies	1		
		CURRENT AND ACCRUED LIABILITIES			
14			1	104,316	88,808
15	231	Accounts payable		65,522	
16	232	Short term notes payable		8,967	3,577
17	233	Customer deposits	A-13		
18	235	Payables to associated companies		42,060	42,733
19	236	Accrued taxes		46,588	49,040
20	237	Accrued interest	A-14	29,454	107,870
21	241	Other current liabilities	- 	296,907	292,02
22		Total current and accrued liabilities			
		THE PROPERTY OF STATE			
23		DEFERRED CREDITS	A-15	42,277	44,87
24	252	Advances for construction	+ ****	2,707,339	6,665,94
25	253	Other credits	A-16		• <u> </u>
26	255	Accumulated deferred investment tax credits			- <u> </u>
27	282	Accumulated deferred income taxes - ACRS depreciation	A-16		-
28	283	Accumulated deferred income taxes - other	- ^ '*	2,749,61	6,710,82
29		Total deferred credits			
		OF CONCEPUCTION			
30		CONTRIBUTIONS IN AID OF CONSTRUCTION	A-17	11,243,13	4 3,656,34
31		Contributions in aid of construction	- ^-1/	(762,93	
32		Accumulated amortization of contributions		10,480,19	-/
33		Net contributions in aid of construction	_	21,067,28	
	<u> </u>	Total liabilities and other credits		21,007,20	11,100010

SCHEDULE A COMPARATIVE BALANCE SHEETS Assets and other Debits

			Schedule	Balance	Balance
اممارا	۸ ا	Title of Account	Page No.		Beginning of Year
	Acct. No.		•		
No.	INU.	(a)	(b)	(c) /	(d)
1	101	UTILITY PLANT		17/110 500	7,000,004
2	101	Water plant in service	A-1	17;419,582	7,268,331
3	103	Water plant held for future\use	A-1&A-1b	<u> </u>	-
4	104	Water plant purchased or sold	A-1 ./	-	-
5	105	Water plant construction work in progress	A-1′	2,657,305	7,410,955
6		Total utility plant	A.	20,076,887	14,679,286
7	106	Accumulated depreciation of water plant	A-3	(3,380,044)	(3,006,629)
8	114	Water plant acquisition adjustments	A-1	110,312	110,312
9		Total amortization and adjustments		(3,269,732)	
10		Net utility plant		16,807,155	11,782,969
11		INVESTMENTS			
12	121	Non-utility property and other assets		11,843	11,843
13	122	Accumulated depreciation of non-utility property	A-3	(8,773)	(6,736)
14		Net non-utility property		3,070	5,107
15	123	Investments in associated companies 🚶		•	-
16	124	Other investments		•	-
17		Total investments		3,070	5,107
18		CURRENT AND ACCRUED ASSETS \			
19	131	Cash		35,508	11,325
20	132	Special accounts/		859,471	2,424,438
21	141	Accounts receivable - customers	<u> </u>	165,865	166,768
22	142	Receivables from associated companies	1	-	-
23	143	Accumulated provision for uncollectible accounts	À	-	-
24	151	Materials, ánd supplies	1	31,538	24,639
25	174	Other current assets	1	52,846	45,560
26		Total current and accrued assets	1	1,145,228	2,672,730
				À	
27	180	Deferred charges	A-5	^2,867,783	3,048,804
				1	
28		Total assets and deferred charges		20,823,236	17,509,610
					
			<u> </u>		
<u> </u>					
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SCHEDULE A COMPARATIVE BALANCE SHEETS Liabilities and Other Credits

			Schedule	Balance	Balance
Line	Acct.	Title of Account	Page No.	End-of-Year	Beginning of Year
No.	No.	(a)	(b)	(c)	(d)
1		CORPORATE CAPITAL AND SURPLUS			
2	201	Common stock	A-6	1,753,171	1,753,171
3	204	Preferred stock	A-6	-	•
4	211	Other paid-in capital	A-8	-	-
5	215	Retained earnings /	A-9	898,283	977,031
6		Total corporate capital and retained earnings/		2,651,454	2,730,202
					İ
7		PROPRIETARY CAPITAL /	1		
8	218	Proprietary capital	A-10	_	-
9	218.1	Proprietary drawings		-	-
10		Total proprietary capital		-	-
		/			
11		LONG TERM DEBT/			
12	224	Long term debt	A-11	4,889,105	4,796,127
13	225	Advances from associated companies	A-12	-	-
		\ /	Ī		
14		CURRENT AND ACCRUED LIABILITIES			
15	231	Accounts payable		104,316	88,808
16	232	Short term notes payable /		65,522	-
17	233	Customer deposits		8,967	3,577
18	235	Payables to associated companies \	A-13		-
19	236	Accrued taxes /		42,060	42,733
20	237	Accrued interest /		46,588	49,040
21	241	Other current liabilities	A-14	29,454	107,870
22		Total current and accrued liabilities		296,907	292,028
		\			
23		DEFERRED CREDITS \			
24	252	Advances for construction	A-15	42,277	44,874
25	253	Other credits /	1	2,707,339	6,665,949
26	255	Accumulated deferred investment tax credits	A-16	-	-
27	282	Accumulated deferred income taxes - ACRS depreciation	A-16	-	-
28	283	Accumulated deferred income taxes - other	A-16	-	-
29		Total deferred credits		2,749,616	6,710,823
			1		· · · · ·
30		CONTRIBUTIONS IN AID OF CONSTRUCTION			
31	271	Contributions in aid of construction	A-17	11,243,134	3,656,346
32	272	Accumulated amortization of contributions	 	(1,006,980)	
33		Net contributions in aid of construction		10,236,154	2,980,430
34		Total liabilities and other credits		20,823,236	17,509,610
├┷┤		Total Indulinate arta carier ereatio	<u> </u>	,	,===,=,=
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SCHEDULE A-1 UTILITY PLANT

			Balance	Plt Additions	Plt Retirements	Other Debits*	Balance
Line	Acct	Title of Account	Beg of Year	During year	During year	or (Credits)	End of year
No.	No.	(a)	(b)	(c)	(d)	(e)	(f)
1	101	Water plant in service	7,268,331	10,211,038	59,787	-	17,419,582
2	103	Water plant held for future use	-	-	-	-	•
3	104	Water plant purchased or sold	-	-	-	-	ı
4	105	Construction work in progress - water plant	7,410,955	(4,753,650)	XXXXXXXXXXXX	-	2,657,305
5	114	Water plant acquisition adjustments	110,312	•	XXXXXXXXXXX	-	110,312
6		Total utility plant	14,789,598	5,457,388	59,787	-	20,187,199

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

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

	Balance	Plt Additions	Plt Retirements	Other Debits*	Balance
Title of Account	Beg of Year	During year	During year	or (Credits)	End of year
(a)	(b)	(c)	(d)	(e)	(f)
NON-DEPRECIABLE PLANT					
ble plant	751				751
	42,917	5,764,128			5,807,045
non-depreciable plant	43,668	5,764,128	-	-	5,807,796
DEPRECIABLE PLANT					
res	646,449	171,412			817,861
	861,905			-	861,905
vater source plant	12,247	26,740			38,987
ng equipment	968,078	381,692	4,800		1,344,970
treatment plant	176,610	10,150	4,960		181,800
oirs, tanks and sandpipes	26,882				26,882
mains	2,815,495	3,804,351	870		6,618,976
es and meter installations	600,534	29,241	68		629,707
	286,089	12,418			298,507
ts	175,730	6,452	600		181,582
equipment	239,396	3,581			242,977
urniture and equipment	122,609	873			123,482
ortation equipment	292,639		48,489		244,150
depreciable plant	7,224,663	4,446,910	59,787	-	11,611,786
al water plant in service	7,268,331	10,211,038	59,787	-	17,419,582
depreci	able plant	able plant 7,224,663	able plant 7,224,663 4,446,910	able plant 7,224,663 4,446,910 59,787	able plant 7,224,663 4,446,910 59,787 -

^{*} 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	Name and Description of Property	Book Value End of Year
No.	(a)	(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

		T	1 1004	
l		Account 106	Account 106.1	Account 122
Line	Item	Water Plant	SDWBA Loans	Non-utility Property
No.	<u>(a)</u>	(b)	(c)	(d)
1	Balance in reserves at beginning of year	3,006,629	-	6,736
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	91,253	-	-
4	(b) Charged to Account No 272	85,626	245,438	
5	(c) Charged to clearing accounts		-	-
6	(d) Salvage recovered	10,885	-	-
7	(e) All other credits (Footnote 2)		-	2,037
8	Total Credits	187,764	245,438	2,037
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired	59,787	-	-
11	(b) Cost of removal	-	-	-
12	(c) All other debits (Footnote 3)	-	•	-
13	Total debits	59,787	-	-
14	Balance in reserve at end of year	3,134,606	245,438	8,773
15	(1) COMPOSITE DEPRECIATION RATE USED FOR S	TRAIGHT LINE RE	MAINING LIFE	1.88%
16				
17	(2) EXPLANATION OF ALL OTHER CREDITS:	•		
18	NonUtility Depreciation Expense acct 426	2,037		
19		•		_
20				
21		•		
22				
23	(3) EXPLANATION OF ALL OTHER DEBITS:			
24				
25				
26				
27				
28				
29	(4) METHOD USED TO COMPUTE INCOME TAX DEF	PRECIATION		
30	(a) Straight line [X	()		
31	(b) Liberalized []		
32	(1) Sum of the years digits]		
33	(2) Double declining balance]		
34	(3) Other [X	(]		
35	(c) Both straight line and liberalized [X			

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

				Credits to	Debits to	Salvage and	
i l			Balance	Reserve	Reserve During	Cost of	1
1			Beginning	During Year	Year Excl.	Removal Net	Balance
Line	Acct	Depreciable Plant	of Year	Excl. Salvage	Cost of Removal	(Dr.) or (Cr.)	End of Year
No.	No.	(a)	(b)	(c)	(d)	(e)	(f)
1	304	Structures	95,656	11,860			107,516
2	307	Wells	239,590	22,151		-	261,741
3	317	Other water source plant	1,720	719		· · · · · · · · · · · · · · · · · · ·	2,439
4	311	Pumping equipment	333,033	31,573	4,800		359,806
5	320	Water treatment plant	86,745	5,036	4,960		86,821
6	330	Reservoirs, tanks and sandpipes	24,100	1,134			25,234
7	331	Water mains	1,100,115	61,990	870	250	1,161,485
8	333	Services and meter installations	271,554	13,533	68		285,019
9	334	Meters	212,005	14,293		250	226,548
10	335	Hydrants	99,550	3,394	600		102,344
11	339	1 Other equipment	114,656	10,955			125,611
12	340	1 Office furniture and equipment	122,610	242			122,852
13	341	1 Transportation equipment	305,295	•	48,489	10,384	267,190
14		Total	3,006,629	176,880	59,787	10,884	3,134,606

¹ Beginning balance does not tie to PY Annual Report. PY Annual Report schedule A-3a is incorrect and does not tie to A-3. Reported on A-3a in 2007: should be:

To. Reported on A cam 2001.		0.700.00.00
Other equipment	115,230	114,656
Office furniture and equipment	133,608	122,610
Transportation equipment	347,669	305,295

Total Depreciation Reserve per A-3 in 2007 3,006,629 Per A-3a: 3,060,576

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

Line No.	Item (a)	
1	Prepaid insurance	12,755
2	Prepaid income taxes	1,221
3	Prepaid property taxes	2,378
	Miscellaneous receivables	7,601
5	SRF Fee receivable	12,842
6	City of Sacramento Fee receivable	9,674
7	Note receivable	6,375
8		
9		
10		52,846

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 kong-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.

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

6 Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.

л		_	_	_	_	_	_	$\overline{}$	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_				
	Balance end of year (I)																												
	Credits during year (h)																												
	Debits during year (g)																												
	Balance beginning of year (f)																										:		
AMORTIZATION PERIOD	To – (e)																					-							
AMORTIZAT	From – (d)																												
Total discount and	expense or net premium (c)																												
Principal amount of securities to which discount and expense, or	premium minus expense, relates (b)																												
	Designation of long-term debt			None																									
	Line No.	1	2		4	2	9	7	8	6	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

		Date of	Number of Shares Authorized by Articles of	Par or Stated	Number of Shares	Amount Outstanding	Dur	ids Declared ring Year -
Line No.	Class of Stock (a)	lssue (b)	Incorporation (c)	Value (d)	Outstanding (e)	End of Year (f)	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 Name (a)	Number of Shares (b)	PREFERRED STOCK 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	Type of Paid in Capital	Balance End of Year
	Type of Faid in Capital	
No	(a)	(b)
1	N/A	
2		
3		
4	Total	0

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

Line	Item		Amount
No	(a)		(b)
1	Balance beginning of year		977,031
2	CREDITS		
3	Net income		-
4	Prior period adjustments		
5	Other credits (detail)		
6		Total credits	-
7			
8	DEBITS		
9	Net losses		(48,357)
10	Prior period adjustments		
11	Dividend appropriations - preferred stock	·	•
12	Dividend appropriations - common stock		(30,391)
13	Other debits (detail)		-
14		Total debits	(78,748)
15	Balance end of year		898,283

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

Line No.	item (a)	Amount (b)
1	Balance beginning of year	
2	CREDITS N/A	
3	Net income	
4	Additional investments during year	-
5	Other credits (detail) - prior year revenue adjustment	
6	Total credits	-
7	DEBITS	
8	Net losses	•
9		
10	Other debits (detail) -	
11	Total debits	
12	Balance end of year	Ē

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

Per Balance Rate of Interest Accrued S Sheet Interest During Year I (f) (g) (h) (h) 3,008,105 0% 46,588 1,881,000 4,69% 46,588 46,588						Principal	Outstanding				
Class Issue Issue Maturity Authorized Sheet Interest During Year (a) (b) (c) (d) (e) (f) (g) (h) (h) State Revolving Fund 7/9/2007 4/1/2027 3,272,505 3,008,105 0% - City of Sacramento 7/1/2007 7/1/2027 1,980,000 1,881,000 4.69% 46,588 Total Assue Issue Maturity Authorized Sheet Interest During Year (h) (b) (c) (d) (d) (d) (d) (d) (d) (d) (d) (d) (d			Name of	Date of	Date of	Amount	Per Balance		Interest Accrued	Sinking	Interest Paid
(b) (c) (d) (e) (f) (g) (h) (h) (in) (in)	ine	Class	lssue	Issue	Maturity	Authorized	Sheet	Interest	During Year		During Year
amento 7/1/2007 4/1/2027 3,272,505 3,008,105 0% amento 7/1/2007 7/1/2027 1,980,000 1,881,000 4.69% 46,588 46,588 46,588	ò	(a)	(p)	(c)	(d)	(e)	(j)	(g)	(h)	(1)	(i)
of Sacramento 7/1/2007 7/1/2027 1,980,000 1,881,000 4.69% 46,588 46,588	-	State Revolving Fund		7/9/2007	4/1/2027	3,272,505		% 0	_	•	1
4,889,105 46,588	2	City of Sacramento		7/1/2007	7/1/2027	1,980,000	1,881,000		46,588	000'66	65,681
4,889,105 46,588	က										
4,889,105 46,588	4										
4,889,105 46,588	2										
	ြ	Total					4,889,105		46,588	99,000	65,681

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	\ \frac{1}{2}	V-/	<u> </u>		(5)
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	18,950
2	Accrued salaries & benefits	3,636
3	PUC surcharge payable	6,868
4		
5	Totals	29,454

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

Line			4.	Amount
No.	(a)		(b)	(c)
1	Balance beginning of year	N/A	xxxxxxxxxxxxxxxxx	44,874
2	Additions during year)000000000000000	
3	Subtotal - Beginning balance plus additions during	year	xxxxxxxxxxxxxx	44,874
4	Charges during year:		XXXXXXXXXXXXXXXX	xxxxxxxxxxxxxxxx
5	Refunds		xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxx
6	Percentage of revenue basis		-	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
7	Proportionate cost basis		2,597	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
8	Present worth basis			XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
9	Total refunds		2,597	xxxxxxxxxxxx
10	Transfers to Acct. 271, Contributions in aid of Constru	uction	xxxxxxxxxxxxxx	XXXXXXXXXXXXXXXXX
11	Due to expiration of contracts			xxxxxxxxxxxxxx
12	Due to present worth discount			XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
13	Total transfers to Acct. 271		0	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
14	Securities Exchanged for Contracts (Enter detail belo	w)		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
15	Subtotal - charges during year			2,597
16	Balance end of year		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	42,277

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

		Account 255	Account 282	
		Investment Tax	Income Tax - ACRS	
Line	Item	Credit	Depreciation	Account 283 - Other
No	(a)	(b)	(c)	(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.

	-		Subject to A		Not Subj	ect to Amortization
			Property i			Depreciation
			After Dec.	31, 1954	Dromont.	Accrued Through
		!		ļ	Property Retired	Dec. 31, 1954 on Property in
		Total		Non-	Before	Services at
Line	Item	All Columns	Depreciable		Jan. 1, 19552	
No.	(a)	(b)	(c)	(d)	(e)	(f)
140.		<u> </u>		(0)	10/	V
1	Balance beginning of year	3,656,346	3,656,346		-	
2	Add: Credits to account during year					
3	Contributions received during year	7,586,788	4,301,868	3,284,920	-	-
4	Other credits*			-	-	-
5	Total credits	7,586,788	4,301,868	3,284,920	-	-
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	11,243,134	7,958,214	3,284,920		-

^{*} Indicate nature of these items and show the accounts affected by the contra entries

SCHEDULE B INCOME STATEMENT

			Schedule	
Line	Acct.	Account	Page No.	Amount
No.	No.	(a)	(b)	(c)
1	140.	UTILITY OPERATING INCOME		(0)
2	400	Operating revenues	B-1	1,834,393
 -	400	Operating revenues	D-1	1,034,393
3		OPERATING REVENUE DEDUCTIONS	- 	
4	401	Operating expenses	B-2	1,685,402
5	403	Depreciation expense	A-3	91,253
6	407	SDWBA loan amortization expense	pages 7 & 8	51,200
7	408	Taxes other than income taxes	B-3	60,337
8	409	State corporate income tax expense	B-3	2,063
 5	410	Federal corporate income tax expense	B-3	- 2,000
10	7,0	Total operating revenue deductions		1,839,055
11		Total utility operating income		(4,662)
- ' -		Total duling operating modifie		(-1,002)
12		OTHER INCOME AND DEDUCTIONS		
13	421	Non-utility income	B-5	24,258
14	426	Miscellaneous non-utility expense	B-5	(2,237)
15	427	Interest expense	B-6	(65,716)
16		Total other income and deductions		(43,695)
17		Net income	•	(48,357)
<u> </u>				4.0,00.7
-				
<u> </u>			-	
				
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SCHEDULE B-1 Account No. 400 - Operating Revenues

					Net Change
					During Year
-			Amount	Amount	Show Decrease
Line	Acct.	Account	Current Year	Preceeding Year	in [Brackets]
No.	No.	(a)	(b)	(c)	(d)
1		WATER SERVICE REVENUES			
2	460	Unmetered water revenue			
3		460.1 Single - family residential	1,054,742	1,046,224	8,518
4		460.2 Commercial and multi-residential			-
5		460.3 Large water users			•
6		460.5 Safe Drinking Water Bond Surcharge	0	0	ı
7		460.9 Other unmetered revenue			•
8		Sub-total	1,054,742	1,046,224	8,518
			·		
9	462	Fire protection revenue			
10		462.1 Public fire protection			-
11		462.2 Private fire protection	9,145	8,850	295
12		Sub-total	9,145	8,850	295
13	465	Irrigation revenue			-
14	470	Metered water revenue			
15		470.1 Single-family residential	770,055	740,256	29,799
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 Sub-total	770,055	740,256	29,799
21		Total water service revenues	1,833,942	1,795,330	38,612
					· · · ·
22	480	Other water revenue	451	5,650	(5,199)
23		Total operating revenues	1,834,393	1,800,980	33,413

SCHEDULE B-2 Account No. 401 - Operating Expenses

					Net Change During Year
			Amount	Amount	Show Decrease
Line	Acct.	Account	Current Year	Preceeding Year	in [Brackets]
No.	No.	(a)	(b)	(c)	(d)
1		PLANT OPERATION AND MAINTENANCE EXPENSES			, ,
2		VOLUME RELATED EXPENSES			
3	610	Purchased water	364	0	364
4	615	Power	195,649	188,854	6,795
5	618	Other volume related expenses	25,983	21,982	4,001
6		Total volume related expenses	221,996	210,836	11,160
7		NON-VOLUME RELATED EXPENSES			
8	630	Employee labor	300,095	244,429	55,666
9	640	Materials	81,109	44,600	36,509
10	650	Contract work	162,945	116,652	46,293
11	660	Transportation expenses	99,997	72,195	27,802
12	664	Other plant maintenance expenses	47,504	50,828	(3,324)
13		Total non-volume related expenses	691,650	528,704	162,946
14		Total plant operation and maintenance exp.	913,646	739,540	174,106
15		ADMINISTRATIVE AND GENERAL EXPENSES			
16	670	Office salaries	154,285	149,101	5,184
17	671	Management salaries	234,737	227,220	7,517
18	674	Employee pensions and benefits	170,950	155,144	15,806
19	676	Uncollectible accounts expense	4,369	5,354	(985)
20	678	Office services and rentals	57,977	49,837	8,140
21	681	Office supplies and expenses	60,618	75,357	(14,739)
22	682	Professional services	107,583	47,680	59,903
23	684	Insurance	75,836	76,736	(900)
24	688	Regulatory commission expense	5,211	0	5,211
25	689	General expenses	3,676	10,251	(6,575)
26		Total administrative and general expenses	875,242	796,680	78,562
27	800	Expenses capitalized	(103,486)	(13,284)	(90,202)
28		Net administrative and general expense	771,756	783,396	(11,640)
29		Total operating expenses	1,685,402	1,522,936	162,466
igsquare					

SCHEDULE B-3 Account No. 408, 409, 410 - Taxes Charged During the Year

			Distribution of T	axes Charged
		Total Taxes Charged		
Line	Type of Tax	During Year	Water	Nonutility
No.	(a)	(b)	(c)	(d)
1	Taxes on real and personal property	13,848	13,848	
2	State corporate franchise tax	2,063	2,063	
3	State unemployment insurance tax	2,503	2,503	
4	Other state and local taxes	- [0 :	
5	Federal unemployment insurance tax	741	741	
6	Federal insurance contributions act	43,245	43,245	
7	Other federal taxes	-	0	
8	Federal income taxes	•	0	
9				
10				
11	Totals	62,400	62,400	•

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

- 1 Report hereunder a reconsiliation 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 amoung the group members.

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

Line	Particulars	Amount
No.	(a)	(b)
1	Net income (loss) for the year per Schedule B, page 4	(48,357)
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	
5	Addback tax expense booked State	2,063
6	Excess tax depreciation	
7	Prior year expenses	
8	Prior year state income tax	
9	Income not taxable for Federal purposes - S Corporation	(46,294)
10	Federal tax net income	-
11	Computation of tax:	-
12		
13		-
14		
15	Fed tax expense	-
16	Deferred income taxes reversed	-
17		

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	4,926	-
2	NonUtility Interest Income	19,332	
3			
4	NonUtility Expense		2,237
5	Total	24,258	2,237

SCHEDULE B-6
Account No. 427 - Interest Expense

		
Line No.	Description (a)	Amount (b)
1	Interest charges	65,716
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	65,716

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

			Number at	Salaries Charged	Salaries Charged to	Total Salaries and
Line	Acct.	Account	End of Year	to Expense	Plant Accounts	Wages Paid
No.	No.	(a)	(b)	(c)	(d)	(e)
1	630	Employee Labor		300,095	71,361	371,456
2	670	Office salaries		154,285		154,285
3	671	Management salaries		234,737		234,737
4						
5						
6		Total	0	689,117	71,361	760,478

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

Line No.	(a)	Title (b)	Amount (c)	Interest Rate (d)	Maturity Date (e)	Security Given (f)	Date of Shareholder Authorization (g)	Other Information (h)
1	Robert Cook Jr.	President	8,000	0%	2/15/2011	none	6/15/2008	
2								
3	None							
4								
5								
6								
7	Total							

SCHEDULE C-3 Engineering and Management Fees and Expenses, Etc., During Year

1 1		
1 1	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	
1 1	affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also	
1,.	the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock	
Line	ownership.	
No.		
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	Name of each organization or person that was a party to such a contract or agreement.	
5		
6	Date of original contract or agreement.	
7	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	Amounts paid for each class of service.	
12		
13	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 co	ODV
١,	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.	
•	religite to fittight it and terrilation will author.	
1		
1		
1		

SCHEDULE D-1 Sources of Supply and Water Developed

	ST	REAMS	**		FLO	OW IN		(Unit) 2	Annual	
		From Stream							Quantities	
Line		or Creek		tion of		ority Right		rsions	Diverted	l l
No.	Diverted Into •	(Name)	Diversi	on Point	Claim	Capacity	Max.	Min.	(Unit) 2	Remarks
					ĺ					
2					<u> </u>					
3	N/A									
4					ļ					
5					<u>.</u>	<u> </u>	<u> </u>			
			Pumpi Capac			. •	Annual Quantities			
Line	At Plant		Num-			1 Depth to			Pumped	
No.	(Name or Number)	Location	ber	ber Dimensio		Water	gpm	(Unit) 2	(Unit) 2	Remarks
6										
7	See attached									
8				-						
9									<u> </u>	
10]		ļ	<u>l</u>		<u> </u>
TUNNELS AND SPRINGS						FLOV	Annual Quantities			
Line		<u> </u>					1		Pumped	
No.	Designation	Location	Num	ber	Ma	aximum	Mir	nimum	(Únit) 2	Remarks
11		1					T			
12	N/A									
13										
14										
15		<u> </u>	<u> </u>							<u> </u>
				hased \	Wate	r for Resal	e			
16		City of Sacrar								
17	Annual Quantities pu	rchased	13,315				(Unit ch	osen) 1	gallons	
18	<u></u>		<u></u>							
19										
	* State ditch pip 1 Average depth 2 The quantity up	to water surface	ce below	ground si	urface	rater stored a	nd used	in large an	nounts is the acre	e foot,

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			Combined Capacity	
No	Туре	Number	(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	

FRUITRIDGE VISTA WATER COMPANY ADDENDUM TO PUC ANNUAL REPORT 2008

		WELLS				Pumping Capacity	Annual Quantities	
Line	At Plant		Num-		1 Depth to		Pumped	
No.	(Name or Number)	Location	ber	Dimensions	Water	gpm (Unit) 2	kg	Remarks
	Well No. 1	4712 lowa	1	10"	45 ft	450	386	
	Well No. 2	4718 Iowa	2	10"	46.5 ft	n/a	0	
	Well No. 3	5861 44th St.	3	14"	55 ft	500	127000	
	Well No. 4	5659 44th St.	4	14"	54 ft	300	4808	
	Well No. 5	5800 40th St.	5	14"	52 ft	560	21389	
	Well No. 6	4560 Soledad	6	10"	54 ft	300	146511	
	Well No. 7	6211 Leola	7	14"	68 ft	500	33663	
	Well No. 8	6831 Chevy Chase	8	14"	80 ft	300	143526	
	Well No. 9	6602 wire	9	14"	62 ft	500	190201	
	Well No. 10	6808 47th St.	10	12"	67.8 ft	600	114273	
	Well No. 11	3792 47th Ave.	11	14"	55 ft	n/a	0	
	Well No. 12	5950 Dewey	12	14"	86.6 ft	n/a	0	
	Well No. 13	7100 Franklin	13	14"	33.5 ft	1000	1502	
	Well No. 14	4129 Apostolo	14	14"	57 ft	700	178547	
	Well No. 15	5351 47th Ave.	15	14"	63 ft	1000	489	
	Well No. 16	6540 Vernace	16	14"	45 ft	400	281324	
	Well No. 17	6627 46th St.	17	14"	48 ft	450	138732	
							<u> </u>	l

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		0.15	S to 10	11.4- 20	24 to 20	21 40 40	44 to 50	£1 to 75	76 to 100
L	No.		0 to 5	6 to 10	111020	2110 30	311040	41 to 50	511075	76 (0 100
	1	Ditch N/A								
ſ	2	Flume			i					
[3	Lined conduit								
	4									-
	5	Total:	3							

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									Total
No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	All Lengths
6	Ditch N/A								
7	Flume								
8	Lines conduit								
9			l						
10	7	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									
	Copper									
	Riveted steel									
	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos			475		l .	15,779		69,750	49,549
19	Welded steel	122	3,918				23,928		76,237	14,195
20	1									
21	Other (specify) PVC		639	149			1,290		3,050	20,021
22	Totals	122	4,557	624	-	-	40,997	54	149,037	83,765

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

Line								Other Sizes (Specify Sizes)	Total
No.		10	12	14	16	18	20		All Sizes
23	Cast Iron	ł		70					124
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	İ							118,400
32	Wood	Ţ					1		-
33	Other (specify) PVC	7,981	12,665						45,795
34	Totals	8,856	12,665	70	-	-	-	-	300,747

SCHEDULE D-4 Number of Active Service Connections

	Metered	- Dec 31	Flat Rate	- Dec 31
	Prior	Current	Prior	Current
Classification	Year	Year	Year	Year
Single family residential			3,914	3,802
Commercial and Multi-residential				
Large water users				
Public authorities			1	1
Irrigation				
Other (specify)	712	717		-
Subtotal	712	717	3,915	3,803
Private fire connections			28	32
Public fire hydrants			317	317
Total	712	717	4,260	4,152

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 1 - in 346 346 1 1/2 - in 160 160 164 2 - in 164 3 - เก 29 29 4 - in 10 10 4 4 - in Other 0 717 717 Total

SCHEDULE D-6 Meter Testing Data

Α	. Number of Meters Tested During Year in Section VI of General Order No. 103	
	1. New, after being received	0
	2. Used, before repair	1
	3. Used, after repair	0
	Found fast, requiring billing adjustment	0
В.	Number of Meters in Service Since 1. Ten years or less	Last Test
	2. More than 10, but less	
	than 15 years	129
	3. More than 15 years	270

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

Classification	Classification During Current Year							
of Service	January	February	March	April	May	June	July	Subtotal
Single-family residential								-
Commercial and Multi-residential								•
Large water users								-
Public authorities								•
Irrigation								•
Other (specify) - Class not separate	ed	66,911		117,265		116,842		301,018
Total	- 1	66,911	•	117,265	-	116,842	-	301,018
Classification		During Current Year						Prior Year
of Service	August	September	October	November	December	Subtotal	Total	Total
Single-family residential						-	-	
Commercial and Multi-residential					:	-	-	
Large water users						-	•	-
Public authorities						-	•	•
Irrigation						•	•	•
Other (specify) - Class not sep	178,728		125,167		72,315	376,210	677,228	648,093
Total	178,728		125,167		72,315	376,210	677,228	648,093

Quantity	units to be in hundreds of o	ubic 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 yer (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							
	Addre Accor	ess: unt Number:								
2.	Facili	Facilities Fees collected for new connections during the calendar year:								
	A.	Commercial								
		NAME		AMOUNT						
				<u>\$</u>						
				\$	-					
				\$ \$	-					
	В.	Residential								
		NAME		AMOUNT						
				\$	_					
				\$ \$	-					
				\$.					
3.	Sumr	mary of the bank account activi	ities showing:							
		,	Balance at beginning of year Deposits during the year Interest earned for calendar year Withdrawals from this account Balance at end of year		\$					

ı

SCHEDULE D-8 Status With State Board of Public Health

1	Has the State or Local Health Department reviewed the sanitary condition	on of your water system during the past year? No
2	Are you having routine laboratory tests made of water served to your cor	nsumers? Yes
3	Do you have a permit from the State Board of Public Health for operation	n of your water system? Yes
4	Date of permit: 9/1/05 5 If	permit is "temporary", what is the expiration date?
6	If you do not hold a permit, has an application been made for such perm	it? 7 If so, on what date?

SCHEDULE D-9 Statement of Material Financial Interest

Use this space to report the information required by Section 2 of General Order No. 104-A. If no material financial interest existed during the year or contemplated at the end of the year, such fact shall be so stated. If additional space is required, attach a supplementary statement with reference made thereto.

Fruitridge Vista Water Company has no financial interest in any other company.

DECLARATION hock to See That All Schedules Have B

Before Signing, Please Check to See That All Schedules Have Been Completed (See Instruction 3 on front cover)

I, the undersigned	Robert C. Cook, Jr.
	Officer, Partner or Owner
of	Fruitridge Vista Water Company
	Name of Utility
of the respondent; that I have careful	at this report has been prepared by me, or under my direction, from the books, papers and records by examined the same, and declare the same to be a complete and correct statement of the business product and the operations of its property for the period from and including January 1, 2008 SIGNED
	Title
	Date 6-12-09

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	PAGE			PAGE	
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Operating revenues	16	R-1	Water plant held for future use	5	A.1h

Received Examined CLASS B and C WATER UTILITIES 16. look 8/6/ Monded R ANNUAL REPORT Fruitridge Vista Water Company (NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS) P.O. Box 15170 Sacramento, CA 95851 (OFFICIAL MAILING ADDRESS)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2008

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2009 (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 9264B

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

ACCOUNTANT'S COMPILATION REPORT

June 4, 2009

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, 2008 and 2007, and the related income statement for the year ended December 31, 2008, 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 information for 2007 is 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 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.
- 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 Janauary 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 attahced 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:

- Common plant allocated to water should be indicated with water plant figures in Net Plant Investment.
- The capitalization section for those reporting on both <u>California Only</u> and <u>Total</u>
 <u>System Forms</u> should be identical and completed with <u>Total Company Data</u>. 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 Compan	v		
2	Official mailing address:			
	P.O. Box 15170 Sacramento, CA	-	ZIP	95851
3	Name and title of person to whom correspondence	e should be a	ddressed:	
	Robert C. Cook, Jr., General M	anager	Telephone	(916) 443-2607
4	Address where accounting records are maintained	d;		(0.0) / 10 2001
	1108 2nd Street, Sacramento, CA 958	314		
5	Service Area: (Refer to district reports if applicable	le.)	Adjacent to	the South City
_	boundary of the City of Sacramento		-	
6	Service Manager (if located in or near Service Are	a): (Refer to	district repo	rts if applicable.)
	Name. Stephen W. Cook			
	Address: 6449 Franklin Blvd, Sacramento (CA 95823	Telephone	(916) 421-3971
_	OMMISSION OF THE PARTY OF THE P			
1	OWNERSHIP. Check and fill in appropriate line:			
	Individual (name of owner)			
	Partnership (name of partner)			
	Partnership (name of partner)			
	Partnership (name of partner)			
	X Corporation (corporate name)	Cook End	eavors Inc.	
	Organized under laws of (state)	California	Date:	6/5/2007
	Principal Officers:			0/0/2001
	(Name) Robert C. Cook Jr.		(Title)	President
	(Name)		(Title)	
	(Name)		(Title)	
_	(Name)		(Title)	
8	Names of associated companies:			
	None			" " " " " " " " " " " " " " " " " " "
_	None			
9	Names of corporations, firms or individuals whose	property or p	ortion of pro	perty have been
	acquired during the year, together with date of ear	ch acquisition	:	
	None		Date:	
			Date:	
			Date:	
ın	Lico the engel heleville and the		Date:	
ıv	Use the space below for supplementary information	on or explana	tions concer	ning this report:
	None			
		<u> </u>		
14	Light Name Condo and Light	· · · · · · · · · · · · · · · · · · ·		
	List Name, Grade, and License Number of all Lice	ensed Operato	ors:	
	- ALPHONOU L.AAK 17/21608/1 D.2 46166 - C	DAMES		
	Stephen Cook T2#16950, D3 #5166; Greg Fole Robert Cook Jr. D1 #34332; Alex Lazaro D1 #3	na D3#8992;	Sharon Arr	oldy D1#30266,

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES 2008

NAME OF UTILITY FRUITRIDGE VISTA WATER COMPANY

PHONE (916) 443-2607

PERSON RESPONSIBLE FOR THIS REPORT

ROBERT COOK, JR.

(Prepared from Information in the 2008 Annual Report)

		1/1/08	12/31/08	Average
В	ALANCE SHEET DATA			
	Intangible Plant	751	751	. 751
	Land and Land Rights	42,917	5,807,045	2,924,981
	Depreciable Plant	7,224,663	11,611,786	9,418,225
4	Gross Plant in Service	7,268,331	17,419,582	12,343,957
5	Less: Accumulated Depreciation	(3,006,629)	(3,380,044)	(3,193,337)
6	Net Water Plant in Service	4,261,702	14,039,538	9,150,620
7	Water Plant Held for Future Use	<u> </u>		
8	Construction Work in Progress	7,410,955	2,657,305	5,034,130
9	Materials and Supplies	24,639	31,538	28,089
10	Less: Advances for Construction	(44,874)	(42,277)	(43,576)
11	Less: Contribution in Aid of Construction	(2,980,430)	(10,236,154)	(6,608,292)
12	Less: Accumulated Deferred Income and Investment Tax Credits			
13	Net Plant Investment	8,671,992	6,449,950	7,560,971
(CAPITALIZATION			 .
14	Common Stock	<u>1,753,171</u>	1,753,171	<u>1,753,171</u>
15	Proprietary Capital (Individual or Partnership)			
16	Paid-in Capital	-		
17	Retained Earnings	977,031	898,283	937,657
18	Common Stock and Equity (Lines 14 through 17)	2,730,202	2,651,454	2,690,828
19	Preferred Stock			
20	Long-Term Debt	4,796,127	4,889,105	4,842,616
21	Notes Payable		65,522	32,761
22	Total Capitalization (Lines 18 through 21)	7,526,329	7,606,081	7,566,205

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES 2008

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

				Annual
	NCOME STATEMENT			Amount
23	Unmetered Water Revenue			1,055,193
24	Fire Protection Revenue			9,145
25	Irrigation Revenue			
26	Metered Water Revenue			770,055
27	Total Operating Revenue			1,834,393
28	Operating Expenses			1,685,402
29	Depreciation Expense (Composite Rate 1.99%)			91,253
30	Amortization and Property Losses			31,200
31	Property Taxes		,	13,848
32	Taxes Other Than Income Taxes			46,489
33	Total Operating Revenue Deduction Before Taxes		•	1,836,992
34	California Corp. Franchise Tax			
35	Federal Corporate Income Tax			2,063
36	Total Operating Revenue Deduction After Taxes			4 000 055
37	Net Operating Income (Loss) - California Water Operations			1,839,055
38	Other Operating and Nonoper, Income and Exp Net (Exclude Int	eeest Francis		(4,662)
39	Income Available for Fixed Charges	erest Expense	:)	22,021
40	Interest Expense			17,359
41	Net Income (Loss) Before Dividends			<u>(65,716)</u>
42	Preferred Stock Dividends			(48,357)
43	·			
70	Net Income (Loss) Available for Common Stock			(48,357)
	OTHER DATA			
44	Refunds of Advances for Construction			0.507
45	Total Payroll Charged to Operating Expenses			2,597
46	Purchased Water			689,117
47	Power			364
•				195,649
				A1
1	Active Service Connections (Exc. Fire Protect.)	Jan. 1	Dan 24	Annual
-	(Exc. The Floteon)	Jan. I	Dec. 31	Average
48	Metered Service Connections	712	717	. 745
49	Flat Rate Service Connections	4,260	4,152	· 715
50	Total Active Service Connections			4,206
	· · · · · · · · · · · · · · · · · · ·	4,972	4,869	4,921
		1		

See Accompanying Accountant's Compilation Report

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-tanified services using excess capacity. These decisions require water utilities to: 1/file an advice letter requesting Commission approval of that service, 2) provide triformation regarding non-tarified 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 following information by each individual non-larified good and service provided in 2006.	3, D.03-04-028, a	nd D.04-12-023, provide the ed in 2006:	de the		Applies to	All Non-Tariffed G	Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter	quire Approve	by Advice Letter	
ROW		Active of	Total Revenue derived from Nort- Tarified Goodservice (by	Revenue Account Number	Total Expenses incurred to provide Non- Tarified 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- tarified 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
Number	Description of Non-Tariffed Good/Service	PASSE									
	NONE										
<u> </u>											
									. 		
				·							
	•										
											_

CLASS A, B, C AND D 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 loan surcharge collection for the calendar year. Please use one page per loan.

 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:

\$	179,340		No. of Metered	
		Meter Size	Customers	Customer
		3/4 inch	717	8.90
		1 inch		
		1 1/2 inch		
		2 inch		
		3 inch		
		4 inch		
•	•	6 inch		
·		# of flat rate		
		customers	4152	2.09
		Total	4869	10.99

3. Summary of the bank account activities showing:

Balance at beginning of year	\$	196,090
Deposits during the year	· ·	179,340
Interest earned for calendar year		1,754
Withdrawals from this account		(163,625)
Balance at end of year	\$	213,559

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

Payments made on State Revolving Fund loan
--

Monthly

CLASS A, B, C AND D WATER COMPANIES SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (cont.)

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

			Balance	Plant	Plant		
			Beginning	Additions	Retirements	Other Debits*	Balance
Line	Acct.	Title of Account	of Year	During Year	During Year	or (Credits)	End of Year
No.	No.	(a)	(b)	(c)	(d)	(e)	<u>(f)</u>
1		NON-DEPRECIABLE PLANT	Ĭ.,				
2	301	Intangible plant					-
3	303	Land		2,846,455			2,846,455
4		Total non-depreciable plant		2,846,455	-	<u> </u>	2,846,455
5	ļ	DEPRECIABLE PLANT				<u> </u>	
6	304	Structures	<u> </u>				
7	307	Wells	<u> </u>				
8	317	Other water source plant		<u></u>			-
9	311	Pumping equipment				<u> </u>	
10	320	Water treatment plant	<u> </u>				- '
11	330	Reservoirs, tanks and sandpipes	·	<u></u>		<u> </u>	
12		Water mains		211,285			211,285
13	333	Services and meter installations	<u> </u>	<u> </u>			
14	334	Meters	<u> </u>	1			<u> </u>
15	335	Hydrants		<u> </u>	<u> </u>		-
16	339	Other equipment			<u> </u>		-
17	340	Office furniture and equipment					•
18	341	Transportation equipment		1			-
19		Total depreciable plant	-	211,285		-	211,285
20		Total water plant in service		3,057,740)	-	3,057,740

Amended pg 8/6/09.

SCHEDULE A COMPARATIVE BALANCE SHEETS Assets and other Debits

£.			0.1	Balance	Balance
			Schedule		Beginning of Year
	Acct.	Title of Account	Page No.	1	(d)
No.	No.	(a)	(b)	(c)	<u>\u)</u>
1	T	UTILITY PLANT		47 440 500	7,268,331
2	101	Water plant in service	A-1	17,419,582	1,200,331
3	103	Water plant held for future use	A-1&A-1b	-	
14	104	Water plant purchased or sold	A-1	- 0.057.005	7,410,955
5	105	Water plant construction work in progress	A-1	2,657,305	14,679,286
\$ 6		Total utility plant		20,076,887	(3,006,629)
£ 7	106	Accumulated depreciation of water plant	A-3	(3,136,000)	110,312
8	114	Water plant acquisition adjustments	A-1	110,312	(2,896,317)
9		Total amortization and adjustments		(3,025,688)	11,782,969
10		Net utility plant		17,051,199	11,762,969
11		INVESTMENTS			14.042
12	121	Non-utility property and other assets		11,843	11,843
13	122	Accumulated depreciation of non-utility property	A-3	(8,773)	
14		Net non-utility property		3,070	5,107
15	123	Investments in associated companies		_	-
.16	124	Other investments		-	5 407
17		Total investments		3,070	5,107
18		CURRENT AND ACCRUED ASSETS			11.005
19	131	Cash		35,508	
20	132	Special accounts		859,471	
21	141	Accounts receivable - customers		165,865	166,768
22	142	Receivables from associated companies		-	•
23	143	Accumulated provision for uncollectible accounts		-	
24	151	Materials and supplies		31,538	
25	174	Other current assets		52,846	
26	· · · ·	Total current and accrued assets		1,145,228	2,672,730
27	180	Deferred charges	A-5	2,867,783	3,048,804
	100				
28		Total assets and deferred charges		21,067,280	17,509,610
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	<u> </u>				

Amended pg 8/6/09

SCHEDULE A COMPARATIVE BALANCE SHEETS Liabilities and Other Credits

			Schedule	Balance	Balance
		Title of Account	Page No.		Beginning of Year
	Acct.	(a)	(b)	(c)	(d)
10.	No.	CORPORATE CAPITAL AND SURPLUS			
1			A-6	1,753,171	1,753,171
2	201	Common stock	A-6		
3	204	Preferred stock	A-8		
4	211	Other paid-in capital	A-9	898,283	977,031
5	215	Retained earnings Total corporate capital and retained earnings		2,651,454	2,730,202
6		Total corporate capital and retained samings			
		PROPRIETARY CAPITAL			
7			A-10		
8	218	Proprietary capital Proprietary drawings		-	<u> </u>
9	218.1	Total proprietary capital			ļ <u> </u>
10		Total proprietary soprier			<u> </u>
		LONG TERM DEBT	<u> </u>		4.706.12
11	224	Long term debt	A-11	4,889,105	4,796,12
12	225	Advances from associated companies	A-12	<u> </u>	
13	225	Advances nom accounts and			
4.4	 	CURRENT AND ACCRUED LIABILITIES		10.00	88,80
14	231	Accounts payable		104,316	
15 16	232	Short term notes payable		65,522	
17	232	Customer deposits		8,967	3,57
18	235	Payables to associated companies	A-13	 	42,73
19	236	Accrued taxes		42,060	
20	237	Accrued interest		46,588	
21	241	Other current liabilities	A-14	29,454	
22	241	Total current and accrued liabilities		296,907	292,00
122	 				
23	 	DEFERRED CREDITS		40.07	7 44,8
24		Advances for construction	A-15	42,27	
25		Other credits		2,707,339	9 0,000,9
26		Accumulated deferred investment tax credits	A-16		-
27		Accumulated deferred income taxes - ACRS depreciation	A-16		<u>- </u>
28		Accumulated deferred income taxes - other	A-16	0.740.61	6 6,710.8
29		Total deferred credits		2,749,61	0,710.0
123	' 				
20	. 	CONTRIBUTIONS IN AID OF CONSTRUCTION			2 656 3
30		Contributions in aid of construction	A-17	11,243,13	
3		Accumulated amortization of contributions		(762,93	~ /
32		Net contributions in aid of construction		10,480,19	
3		Total liabilities and other credits		21,067,28	17,509,
3.	4	Total Indulation and America			

SCHEDULE A COMPARATIVE BALANCE SHEETS Assets and other Debits

Line	Acct.	Title of Assessment	Schedule	Balance	Balance
No.	No.	. Title of Account	Page No.	End-of-Year	Beginning of Yea
	1,40.	(a)	(b)	(c) [/]	(d)
1 2	104	UTILITY PLANT			
3	101	Water plant in service	A-1.	<i>√</i> 17,419,582	7,268,331
	103	Water plant held for future use	A-1&A-1b	-	-
4	104	Water plant purchased or sold\	A-1/		-
5 6	105	Water plant construction work in progress	<u>A</u> -1	2,657,305	7,410,955
7	106	Total utility plant	1	20,076,887	14,679,286
8		Accumulated depreciation of water plant	/ A-3	(3,380,044)	(3,006,629
- <u>0</u> -	114	Water plant acquisition adjustments.	. A-1	110,312	110,312
10		Total amortization and adjustments		(3,269,732)	(2,896,317
10		Net utility plant		16,807,155	11,782,969
11		111/5071/507			
12	121	INVESTMENTS /			
13	122	Non-utility property and other assets		11,843	11,843
14	122	Accumulated depreciation of non-utility property	A-3	(8,773)	(6,736
15	123	Net non-utility property		3,070	5,107
16		Investments in associated companies /			-
17	124	Other investments		•	-
17	 	Total investments		3,070	5,107
18		CURPENT AND ADDRESS OF THE PROPERTY OF THE PRO			
19	131	CURRENT AND ACCRUED ASSETS			
20	132	Cash /		35,508	11,325
2.1	141	Special accounts /	<u> </u>	859,471	2,424,438
22	142	Accounts receivable - customers		165,865	166,768
23	143	Receivables from associated companies		•	-
24	151	Accumulated provision for uncollectible accounts			-
25	174	Materials and supplies		31,538	24,639
26	174	Other current assets		52,846	45,560
20	_	Total current/and accrued assets		1,145,228	2,672,730
27	180	Deferred about			
21	160	Deferred charges	A-5	2,867,783	3,048,804
28		Table		/	
20		Total assets and deferred charges		20,823,236	17,509,610
					
					, , , , , , , , , , , , , , , , , , ,
				·	
	·			· · · · · · · · · · · · · · · · · · ·	
			· -		

SCHEDULE A COMPARATIVE BALANCE SHEETS Liabilities and Other Credits

T	T		Schedule	Balance	Balance
inel.	Acct.	Title of Account	Page No.	End-of-Year	Beginning of Year
No.	No.	(a)	(b)	(c)	(d)
1	T	CORPORATE CAPITAL AND SURPLUS			
2	201	Common stock	A 5 6	1,753,171	1,753,171
3	204	Preferred stock	/A- [6	-	-
4	211	Other paid-in capital	/ A ² 8		•
5	215	Retained earnings	A-9	898,283	977,031
6		Total corporate capital and retained earnings		2,651,454	2,730,202
			/	<u></u>	
7		PROPRIETARY(CAPITAL	/		
8	218	Proprietary capital	′ A-10	<u> </u>	<u>-</u>
9	218.1	Proprietary drawings \		-	
10		Total proprietary capital \		•	-
			<u></u>		
11		LONG TERM DEBT /			4 700 407
12	224	Long term debt	A-11	4,889,105	4,796,127
13	225	Advances from associated companies \	A-12		-
			<u> </u>	ļ	
14		CURRENT AND ACCRUED LIABILITIES /			00.000
15	231	Accounts payable	<u> </u>	104,316	
16	232	Short term notes payable		65,522	
17	233	Customer deposits		8,967	3,577
18	235	Payables to associated companies X	A-13		40.700
19	236	Accrued taxes / 1	_	42,060	
20	237	Accrued interest / \		46,588	
21	241	Other current liabilities / \	A-14	29,454	
22		Total current and accrued liabilities /		296,907	292,028
23		DEFERRED CREDITS / \			
24	252	Advances for construction /	A-15	42,277	
25	253	Other credits !	1	2,707,339	6,665,949
26	255	Accumulated deferred investment tax credits	λ A-16		-
27	282	Accumulated deferred income taxes - ACRS depreciation	\ A-16		•
28	3 283	Accumulated deferred income taxes - other	₹A-16		-
29)	Total deferred credits /		2,749,610	6,710,823
		. /			.
30	o l	CONTRIBUTIONS IN AID OF CONSTRUCTION			<u> </u>
3		Contributions in aid of construction	A-17	11,243,13	
3:		Accumulated amortization of contributions		(1,006,98	
3		Net contributions in aid of construction		10,236,15	
	4	Total liabilities and other credits		20,823,23	6 17,509,610
Ť	 				
\vdash	_				

SCHEDULE A-1 UTILITY PLANT

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Pit Additions Ouring year (c)	Plt Retirements Ouring year (d)	Other Debits* or (Credits) (e)	Balance End of year
1	101	Water plant in service	7,268,331	10,211,038	59,787		17,419,582
2	103	Water plant held for future use		-		-	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
3	104	Water plant purchased or sold			-	_	
4	105	Construction work in progress - water plant	7,410,955	(4,753,650)	XXXXXXXXXXXXX	_	2,657,305
5	114	Water plant acquisition adjustments	110,312	-	XXXXXXXXXXXXXXXX		110,312
6		Total utility plant	14,789,598	5,457,388	59,787		20,187,199
L							

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

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

			Balance	Pit Additions	Plt Retirements	Other Debits*	Balance
Line	Acct	Title of Account	Beg of Year	During year	During year	or (Credits)	End of year
No.	No.	(a)	(p)	(c)	(d)	(e)	(f)
_1 '		NON-DEPRECIABLE PLANT					
2	301	Intangible plant	751				751
3	303	Land	42,917	5,764,128			5,807,045
4		Total non-depreciable plant	43,668	5,764,128			5,807,796
5		DEPRECIABLE PLANT					· · · · · · · · · · · · · · · · · · ·
6	304	Structures	646,449	171,412			817,861
7	307	Wells	861,905				861,905
8	317	Other water source plant	12,247	26,740			38,987
9	311	Pumping equipment	968,078	381,692	4,800		1,344,970
10	320	Water treatment plant	176,610	10,150	4,960	·-·	181,800
11	330	Reservoirs, tanks and sandpipes	26,882				26,882
12	331	Water mains	2,815,495	3,804,351	. 870		6,618,976
13	333	Services and meter installations	600,534	29,241	68		629,707
14	334	Meters	286,089	12,418			298,507
15	335	Hydrants	175,730	6,452	600	-	181,582
16	339	Other equipment	239,396	3,581			242,977
17	340	Office furniture and equipment	122,609	873			123,482
18	341	Transportation equipment	292,639		48,489		244,150
19		Total depreciable plant	7,224,663	4,446,910	59,787	_	11,611,786
20	<u> </u>	Total water plant in service	7,268,331	10,211,038	59,787	-	17,419,582

^{*} 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				<u> </u>
3		•			
4.	1				
5					
6					
7					
8					
9					
10		Tota	d		

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

		Account 106	Account 106.1	Account 122
Line	ltem	Water Plant	SDWBA Loans	Non-utility Property
No.	(a)	(b)	(c)	(d)
1	Balance in reserves at beginning of year	3,006,629	•	6,736
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	91,253	-	-
4	(b) Charged to Account No 272	85,626	245,438	
5	(c) Charged to cleaning accounts	-	-	-
6	(d) Salvage recovered	10,885	_	· -
7	(e) All other credits (Footnote 2)		-	2,037
8	Total Credits	187,764	245,438	2,037
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired	59,787	-	-
11	(b) Cost of removal		-	
12	(c) All other debits (Footnote 3)	-	-	-
13	Total debits	59,787	-	-
14	Balance in reserve at end of year	3,134,606	245,438	8,773
<u> </u>			· · · · · · · · · · · · · · · · · · ·	
15	(1) COMPOSITE DEPRECIATION RATE USED FOR S	STRAIGHT LINE RE	MAINING LIFE	1.88%
16 17	(2) EXPLANATION OF ALL OTHER CREDITS:		<u></u>	
18				
19	NonUtility Depreciation Expense acct 426	2,037		
20	<u> </u>			
21	<u> </u>	<u></u>	 	
22	<u> </u>		· · · · · · · · · · · · · · · · · · ·	·
23	(3) EXPLANATION OF ALL OTHER DEBITS:	······································	····	
24	(3) EXPLANATION OF ALL OTHER DEBITS:	<u> </u>		
25		· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	·
26		<u> </u>		·····
27		· · · · · · · · · · · · · · · · · · ·		· ·
28		<u> </u>		
29	(4) METHOD USED TO COMPUTE INCOME TAX DE	DDECLATION		<u> </u>
30				
31	(b) Liberalized	XI		
32	(1) Sum of the years digits	- 		
33	(2) Double declining balance	1		
34		 X]		
35		^] X]	<u> </u>	
<u> </u>	/o/ pour straight also and incluinced	<u>^\</u>		

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

							
				Credits to	Debits to	Salvage and	
, ,	. 1		Balance	Reserve	Reserve During	Cost of	
			Beginning	During Year	Year Excl.	Removal Net	Balance
Line	Acct	Depreciable Plant	of Year	Excl. Salvage	Cost of Removal	(Dr.) or (Cr.)	End of Year
No.	No.	(a)	(b)	(c)	(d)	(e)	(f)
1	304	Structures	95,656	11,860			107,516
2	307	Wells	239,590	22,151			261,741
3	317	Other water source plant	1,720	719			2,439
4	311	Pumping equipment	333,033	31,573	4,800		359,806
5	320	Water treatment plant	86,745	5,036	4,960		86,821
6	330	Reservoirs, tanks and sandpipes	24,100	1,134			25,234
7	331	Water mains	1,100,115	61,990	870	250	1,161,485
8	333	Services and meter installations	271,554	13,533	68		285,019
9	334	Meters	212,005	14,293		250	226,548
.10	335	Hydrants	99,550	3,394	600		102,344
11	339	1 Other equipment	114,656	10,955			125,611
12	340	1 Office furniture and equipment	122,610	242			122,852
13	341	1 Transportation equipment	305,295	T	48,489		
14		Totai	3,006,629	176,880	59,787	10,884	3,134,606

1 Beginning balance does not tie to PY Annual Report. PY Annual Report schedule A-3a is incorrect and does not tie to A-3. Reported on A-3a in 2007: should be:

Other equipment 115,230 114,656
Office furniture and equipment 133,608 122,610
Transportation equipment 347,669 305,295

Total Depreciation Reserve per A-3 in 2007 3,006,629 Per A-3a: 3,060,576

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

	Home	
Line		
No.	. (a)	
1	Prepaid insurance	12,755
2	Prepald income taxes	1,221
3	Prepaid property taxes	2,378
4	Miscellaneous receivables	7,601
5	SRF Fee receivable	12,842
6	City of Sacramento Fee receivable	9,674
7	Note receivable	6,375
8		
9		
10		52,846

SCHEDULE A-5

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

- 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.
- 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.
- also, date of the Commmission's authorization of treatment other than as specified by the Uniform System of Accounts.
- 6 Set out separately and identify undisposed amounts applicable to Issues which were redeemed in prior years.

		Principal amount of securities to which discount and expense, or	Total discount and	AMORTIZATION PERIOD	ION PERIOD				
Line No.	Line Designation of long-term debt	premium minus expense, relates (b)	expense or net premium (c)	From (d)	Ťo – (e)	Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (I)
-									
7									
က	None								
4				,					
5								1	
ဖ							177		
7									
8					,				
თ									
9									
7									
12									
5									
4									
15	-								
9									
17									
18									
19									
20									
21									
22									
23									
24							-		
25									
56									
27				-					
28									

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

	*	Date of	Number of Shares Authorized by Articles of	Par or Stated	Number of Shares	Amount Outstanding	Dur	ds Declared ing Year
Line	Class of Stock	Issue	Incorporation	Value	Outstanding	End of Year	Rate	Amount
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g) ·	(h) ·
1	Common	6/5/2007	1,000	none	100	100		попе
2						•	·	<u>-</u>
3							<u>.</u>	
4							 	
5					100	100	7	
6	1				100	100	Total	<u> </u>

SCHEDULE A-7 Record of Stockholders at End of Year

Line No.	COMMON STOCK Name (a)	Number of Shares (b)	PREFERRED STOCK 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		977,031
_2	CREDITS		
3	Net income		
4	Prior period adjustments		
5	Other credits (detail)		
6	To the second se	otal credits	
7		otal ordate	
_ 8	DEBITS		
9	Net losses		(48,357)
10	Prior period adjustments		(40,001)
11	Dividend appropriations - preferred stock		
12	Dividend appropriations - common stock		(30,391)
13	Other debits (detail)		(30,381)
14		Total debits	(78,748)
15	Balance end of year	TOTAL GODING	898,283

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

ine Vo.	ltem (a)	Amount (b)
1	Balance beginning of year	
2	CREDITS N/A	
3	Net income	
4	Additional investments during year	
5	Other credits (detail) - prior year revenue adjustment	
6	Total credits	<u> </u>
7	DEBITS	
8	Net losses	· ·
9		
10	Other debits (detail) -	<u> </u>
11		
12	Balance end of year Total debits	

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

Interest Paid During Year (j)	•		00,00						65.681		
Sinking Fund (1)		30	00 66						000 00	j	
Rate of Interest Accrued Interest During Year (9)	•		46,588						AR FRR	40,000	
	700		4 69%	1							
Outstanding Per Balance Sheet (f)	ij.		1 881 000						107	4.889.105	
Principal Amount Authorized (e)		4/1/2027 3,2/2,505	000 000								
Date of Maturity	2	4/1/2027	1	1707/1/							
Date of Issue	(2)	7/9/2007	1000	//1/200/							
Name of Issue	(0)										
Class	(a)	Point of the Point	State Revolving Full	City of Sacramento			-				
Line	ģ		_	٥	Ţ	က	Į.	†	4	,	٥

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			 		<u> </u>
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)
3	None				
4	Totals				

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

Line No.	Description (a)	Balance End of Year (b)
1	Accrued DHS fees	18,950
2	Accrued salaries & benefits	3,636
	PUC surcharge payable	6,868
4_		
5	Totals	29,454

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

Line No.	(a)		(b)	Amount (c)
11	Balance beginning of year	N/A	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	44,874
2	Additions during year		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
3	Subtotal - Beginning balance plus additions during year		xxxxxxxxxxxxxx	44,874
4	Charges during year.		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXX
5	Refunds	•	xxxxxxxxxxxxxxx	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
6	Percentage of revenue basis		-	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
7	Proportionate cost basis		2,597	xxxxxxxxxxxxxxx
8	Present worth basis			XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
9	Total refunds		2,597	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
10	Transfers to Acct. 271, Contributions in aid of Construction		xxxxxxxxxxxxxx	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
11	Due to expiration of contracts			XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
12	Due to present worth discount	1		XXXXXXXXXXXXXXXX
13	Total transfers to Acct. 271		C	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
14	Securities Exchanged for Contracts (Enter detail below)			XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
15	Subtotal - charges during year			2,597
16	Balance end of year		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	42,277

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

Line No	!tem (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 Ald of Construction Instructions for Preparation of Schedule of Contributions in Ald 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.

			Subject to Amortization		Not Subject to Amortization		
		'	Property i After Dec.			Depreciation Accrued Through	
Line No.	Item (a)	Total All Columns (b)	•	Non-	Property Retired Before Jan. 1, 19552 (e)	Dec. 31, 1954 on Property in Services at Dec. 31, 19543	
1	Balance beginning of year	3,656,346	3,656,346				
2	Add: Credits to account during year		0,000,010			<u> </u>	
_3	Contributions received during year	7,586,788	4,301,868	3,284,920		 	
4	Other credits*	-	1,000,1000	0,204,020		1*	
_5	Total credits	7,586,788	4,301,868	3,284,920		 	
6	Deduct: Debits to Account during year	1,000,700	1,000	0,204,320			
7	Depreciation charges for year	-					
8	Nondepreciable donated property retired						
9	Other debits*				 -	<u> </u>	
10	Total debits	-					
11	Balance end of year	11,243,134	7,958,214	3,284,920	 -		

^{*} Indicate nature of these items and show the accounts affected by the contra entries

SCHEDULE B INCOME STATEMENT

			Schedule	
أحدنا		Account	Page No.	Amount
	Acct.		(b)	(c)
No.	No.	(a) UTILITY OPERATING INCOME		(0)
1	400		B-1	1,834,393
2	400	Operating revenues	0-1	1,004,000
	 	OPERATING REVENUE DEDUCTIONS		
3	1 404		B-2	1,685,402
4	401	Operating expenses	A-3	91,253
5	403	Depreciation expense	pages 7 & 8	
6	407	SDWBA loan amortization expense	B-3	60,337
7	408	Taxes other than income taxes	B-3	2,063
8	409	State corporate income tax expense	B-3	2,000
9	410	Federal corporate income tax expense	- 	1,839,055
10	ļ	Total operating revenue deductions		(4,662)
11	1	Total utility operating income		(4,002)
1-40		OTHER INCOME AND DEDUCTIONS		
12	104		B-5	24,258
13	421	Non-utility income	B-5	(2,237)
14	426	Miscellaneous non-utility expense	B-6	(65,716)
15		Interest expense		(43,695)
16		Total other income and deductions		(48,357)
17	+-	Net income		(40,001)
<u> </u>	_			
<u> </u>	—	·		
 	-			
<u> </u>	_			
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SCHEDULE B-1 Account No. 400 - Operating Revenues

T	1				
					Net Change
			_		During Year
1:00	Acct.		Amount	Amount	Show Decrease
No.	No.	Account	Current Year	. Preceeding Year	in [Brackets]
	140.	(a)	(b)	(c)	(d)
1		WATER SERVICE REVENUES			
2	460	Unmetered water revenue			
3		460.1 Single - family residential	1,054,742	1,046,224	. 8,518
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	1,054,742	1,046,224	8,518
				.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0,010
9	462	Fire protection revenue	<u> </u>		
10		462.1 Public fire protection			
11		462.2 Private fire protection	9,145	8,850	295
12		Sub-total	9,145	8,850	295
					200
13	465	Irrigation revenue	· ·		
		· · · · · · · · · · · · · · · · · · ·			
14	470	Metered water revenue			
15		470.1 Single-family residential	770,055	740,256	29,799
16		470.2 Commercial and multi-residential		140,200	29,799
17		470.3 Large water users			
18		470.5 Safe Drinking Water Bond Surcharge			
19		470.9 Other metered revenue			
20		Sub-total Sub-total	770,055	740,256	20 700
21		Total water service revenues	1,833,942	1,795,330	29,799
			1,000,342	1,795,330	38,612
22	480	Other water revenue	451	5,650	/E 400
23		Total operating revenues	1,834,393		(5,199)
		The special permits of the second of the sec	1,004,000	1,800,980	33,413

SCHEDULE B-2 Account No. 401 - Operating Expenses

					Net Change During Year
1			Amount	Amount	Show Decrease
Line	Acct.	Account	Current Year	Preceeding Year	in [Brackets]
No.	No.	(a)	(b)	(c)	(d)
1		PLANT OPERATION AND MAINTENANCE EXPENSES	(0)	<u> </u>	
2		VOLUME RELATED EXPENSES			
3	610	Purchased water	364		364
4	615	Power	195,649	188,854	6,795
5	618	Other volume related expenses	25,983	21,982	4,001
6	- 0.0	Total volume related expenses	221,996	210,836	11,160
⊢		Total Volume related expenses			7,71,444
7		NON-VOLUME RELATED EXPENSES			
8	630	Employee labor	300,095	244,429	55,666
9	640	Materials	81,109	44,600	36,509
10	650	Contract work	162,945	116,652	46,293
11	660	Transportation expenses	99,997	72,195	27,802
12	664	Other plant maintenance expenses	47,504	50,828	(3,324)
13		Total non-volume related expenses	691,650	528,704	162,946
14		Total plant operation and maintenance exp.	913,646	739,540	174,106
15	i	ADMINISTRATIVE AND GENERAL EXPENSES			
16	670	Office salaries	154,285	149,101	5,184
17	671		234,737	227,220	
18	674	Employee pensions and benefits	170,950	155,144	15,806
19	676	Uncollectible accounts expense	4,369	5,354	
20	678	Office services and rentals	57,977	49,837	
21	681	Office supplies and expenses	60,618		
22	682	Professional services	107,583		
23	684	Insurance	75,836		
24		Regulatory commission expense	5,211		<u> </u>
25			3,676		
26		Total administrative and general expenses	875,242		
27	800		(103,486		
28		Net administrative and general expense	771,756		
29		Total operating expenses	1,685,402	1,522,936	162,466

SCHEDULE B-3 Account No. 408, 409, 410 - Taxes Charged During the Year

			Distribution of T	axes Charged
		Total Taxes Charged		
Line	Type of Tax	During Year	Water	Nonutility 1
No.	(a)	(b)	(c)	(d)
1	Taxes on real and personal property	13,848	13,848	
2	State corporate franchise tax	2,063	2,063	
3	State unemployment insurance tax	2,503	2,503	
4	Other state and local taxes	-	0	
5	Federal unemployment insurance tax	741	741	
6	. Federal insurance contributions act	43,245	43,245	
7	Other federal taxes	-	0	
8	Federal income taxes	-	0	
9				
10				
11	Totals	62,400	62,400	

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

- 1 Report hereunder a reconsiliation 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 amoung the group members.

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

Line	Particulars	Amount
No.	(a)	(b)
1	Net income (loss) for the year per Schedule B, page 4	(48,357)
2	Reconciling amounts (list first additional income and unallowable deductions,	7 - 1 - 1
3	followed by additional deductions and non-taxable income):	
4	Addback tax expense booked Federal	. •
5	Addback tax expense booked State	2,063
_6	Excess tax depreciation	
7	Prior year expenses	····
_8	Prior year state income tax	
9	Income not taxable for Federal purposes - S Corporation	(46,294)
_10	Federal tax net income	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
11	Computation of tax:	-
12		·
13		-
14		
15	Fed tax expense	-
16	Deferred income taxes reversed	
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	4,926	•
2	NonUtility Interest Income	19,332	
3			
4	NonUtility Expense		2,237
5	Total	24,258	2,237

SCHEDULE B-6
Account No. 427 - Interest Expense

Line	Description	Amount
No.	(a)	(b)
1	Interest charges	65,716
2	·	
3		
4		
5		
6		,
1 8		1
9		
10	Total	65,716

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

Line No.	Acct.	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		300,095	71,361	371,456
2	670	Office salaries		154,285		154,285
3	671	Management salaries		234,737		234,737
4		_				
_5						
6]	Total	0	689,117	71,361	760,478

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

Line No.	(a)	Title (b)	Amount (c)	Interest Rate (d)	Maturity Date (e)	Security Given (f)	Date of Shareholder Authorization (g)	Other Information (h)
	Robert Cook Jr.	President	8,000	0%	2/15/2011	none	6/15/2008	
2	,		· · · · · · · · · · · · · · · · · · ·				57.1512555	
3	None							·
4				···				
5								
6				<u>-</u>				
7	Total							

SCHEDULE C-3 Engineering and Management Fees and Expenses, Etc., During Year

	Charthe required and output of all and output of
	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
1	affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also
Line	the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.
No.	ownership.
==	1 Dirit
2	Did the respondent have a contract or other agreement with any organization or person covering supervision
3	and/or management of its own affairs during the year? Answer: (Yes or No) NO
4	(If the answer is in the affirmative, make appropriate replies to the following questions)*
5	2. Name of each organization or person that was a party to such a contract or agreement.
6	2 Date of circuit approach as a second
 	Date of original contract or agreement. Date of each supplement or agreement.
8	5. And of each supplement or agreement.
9	Amount of compensation paid during the year for supervision or management \$ To whom paid
10	
11	Nature of payment (salary, traveling expenses, etc.). Amounts paid for each class of service.
12	6. Amounts paid for each class of service.
13	9. Basis for determination of such amounts
14	9. Basis for determination of such amounts
15	10. Distribution of payments:
16	(a) Charged to operating expenses Amount
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 Assessed
22	Amount Amount
23	
 	
24	
25	Total
26	
27	12. What relationship, if any, exists between respondent and supervisory and/or managing concerns?
	File with this most any of any
1 .	File with this report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy
1 '	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.
1 '	GRAVE TO WHICH IT WAS THINISHED WIII SUTICE.
} .	\cdot
I	
1	•
L	

SCHEDULE D-1 Sources of Supply and Water Developed

	ST	REAMS			FLC	NI WC		. (Unit) 2	Annual	
T		From Stream			<u></u>				Quantities	
Line		or Creek	Locat			ority Right	Diversions		Diverted	
No.	Diverted Into •	(Name)	Diversion Point		Claim Capacity		Max.	Min.	(Unit) 2	Remarks
1					ļ	ļ— —		-		
2					1			. :		
3	N/A	ļ			╅		 			
4		 			+		 			
<u>~_</u>		WELL	.S		<u> </u>		Pui	mping	Annual	
							Ca	pacity	Quantities]
Line	At Plant		Num-			1 Depth to			Pumped	l
No.	(Name or Number)	Location	ber	Dimens	ions	Water	gpm	(Unit) 2	(Unit) 2	Remarks
6					_		ļ	 		
7	See attached		1	<u> </u>	-		ļ		 	
8		<u>-</u>	-	 	+		 		-	
9			 -		-			 	<u> </u>	+
10		<u> </u>		<u> </u>				1		
	TUNNELS A	ND SPRING	S			FLO	W IN	nit) 2	Annual Quantities	
Line No.	Designation	Location	Number		Maximum		Minimum		Pumped (Unit) 2	Remarks
11			T							
12									 	-
13							_			
14							-├		 -	
15	<u> </u>						<u> </u>			
				chased	Wate	er for Resa	ie			
16		City of Sacra								
17		urchased	13,315	<u> </u>			(Unit c	hosen) 1	gallons	
18										-
		Tara di Santa di San	4-	łb	if and				· · · · · · · · · · · · · · · · · · ·	
	* State ditch p	ipeline reservoi	ir, etc., wi	th name,	if any			· · · · · · · · · · · · · · · · · · ·		·
	* State ditch p	th to water surf	ace belov	v ground	surfac	æ	and use	d in large a	mounts is the ac	re foot.

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	Туре	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		1		
13		14	65,000	

FRUITRIDGE VISTA WATER COMPANY ADDENDUM TO PUC ANNUAL REPORT 2008

		Pumping Capacity	Annual Quantities					
Line	At Plant		Num-		1 Depth to		Pumped	
No.	(Name or Number)	Location	ber	Dimensions	Water	gpm (Unit) 2	kg	Remark
	Well No. 1	4712 Iowa	1	10"	45 ft	450		
	Well No. 2	4718 lowa	2	10"	46.5 ft	n/a	000	
	Well No. 3	5861 44th St.	3	14"	55 ft	500		
	Well No. 4	5659 44th St.	4	14"	54 ft	300		
	Well No. 5	5800 40th St.	5	14"	52 ft	560		
	Well No. 6	4560 Soledad	6	10"	54 ft	300		
	Well No. 7	6211 Leola	7	14"	68 ft	500		
	Well No. 8	6831 Chevy Chase	8	14"	80 ft	300		
	Well No. 9	6602 wire	9	14"	62 ft	500		
	Well No. 10	6808 47th St.	10	12"	67.8 ft	600		
	Well No. 11	3792 47th Ave.	11	14"	55 ft	n/a	0	
	Well No. 12	5950 Dewey	12	14"	86.6 ft	n/a	0	
	Well No. 13	7100 Franklin	13	14"	33.5 ft	1000		
	Well No. 14	4129 Apostolo	14	14"	57 ft	700		· ·
	Well No. 15	5351 47th Ave.	15	14"	- 63 ft	1000		
	Well No. 16	6540 Vernace	16	14"	45 ft	400		-
	Well No. 17	6627 46th St.	. 17	14"	48 ft	450		

SCHEDULE D-3

						istributio				
	A. LENGTH O	F DITCHE	S, FLUMES	AND LINKE	D CONDUI	TS IN MILES	FOR VAR	OUS CAPA	CITIES	
1 1	Capacities in	Cubic Fee	et Per Secor	nd or Miner's	Inches (sta	te which)	· · · · · · · · · · · · · · · · · · ·			
Line No.			. 04.5	. 6 4- 46						
	Ditch	N/A	0 to 5	_ ·6 to ·10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 10
	Flume	-			<u> </u>					
3	Lined conduit									
4										
5 _		Totals								
	A LENCTH OF DITO	1150 E								
<u>_</u>	A. LENGTH OF DITC						VARIOUS C	APACITIES	- Conclude	ed
	Capacities in	Cubic Fee	et Per Secoi	nd or Miner's	Inches (sta	te which)				
ine										Total
No.			101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	All Lengt
		N/A								
	Flume Lines conduit									
9	Emes Conduit									
10		Totals				<u></u>		·	<u> </u>	
						<u> </u>		<u> </u>	<u> </u>	
	B. FOOTAGI	ES OF PIP	E BY INSID	E DIAMETE	RS IN INCH	ES - NOT II	CLUDING	SERVICE DI	DING	
							10200,110	OLIVIOL PI	FING	-10
Line	,							i	-	
No.		1 1/2	2	2 1/2	3	3 1/2	4	5	6	8
	Cast Iron							54		Ť
	Cast iron (cement lined) Concrete	<u>.</u>								
	Copper									
	Riveted steet		<u></u> .	<u> </u>		<u> </u>				
	Standard screw									
	Screw or welded casing								<u> </u>	
	Cement - asbestos			475			15,779		69,750	49,54
	Welded steel	122	3,918				23,928		76,237	14,19
	Wood									17,10
21 (Other (specify) PVC	400	639	149			1,290		3,050	20,02
22	Totals	122	4,557	624	-	<u> </u>	40,997	54	149,037	83,76
	B FOOTAGES OF	DIDE DV I	MSIDE DIA	ACTEDO IN	Wours V	A= 1114. (15				
	B. FOOTAGES OF		HOIDE DIA	HETERS IN	INCHES - N	OT INCLUE	ING SERVI	CE PIPING	- Concluded	<u> </u>
	· · · · · · · · · · · · · · · · · · ·	_			T	· · · · · · · · · · · · · · · · · · ·				
Line						1			Sizes	.
No.		10	12	14	16	18	20	(Specif	y Sizes)	Total All Size
	Cast Iron			70		· · · <u>· ·</u> -				All Size
	Cast iron (cement lined)									 '
	Concrete				,		•		† 	
	Copper Riveted steel									
	Standard screw									L
	Screw or welded casing			<u> </u>						
	Cement - asbestos	875			 		<u> </u>		ļ <u> </u>	
	Welded steel	0,3	<u> </u>	-		 -		<u> </u>		136,42
	Wood							ļ	 	118,40
	Other (specify) PVC	7,981	12,665				 	 	 	45,79
34	Totals									

SCHEDULE D-4 Number of Active Service Connections

	Metered -	Dec 31	Flat Rate	- Dec 31	
	Prior Current		Prior	Current	
Classification	Year	Year	Year	Year	
Single family residential	1		3,914	3,802	
Commercial and Multi-residential					
Large water users					
Public authorities			1	1	
Irrigation				L	
Other (specify)	712	717		l	
Subtotal	712	717	3,915	3,803	
Private fire connections	-		28	32	
Public fire hydrants	****		317	317	
Total	712	717	4,260	4,152	

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

717

Services Meters Size 5/8 x 3/4 - in - xxxxxxxxxx 4 3/4 - in 346 346 1 - in 1 1/2 - in 160 160 164 2 - in 164 29 3 - in 29 10 10 4 - in 4 4 - in Other

Total

SCHEDULE D-6 Meter Testing Data

A. Number of Meters Tested During Your in Section VI of General Order No.	
New, after being received	1
2. Used, before repair	
3. Used, after repair	
Sed, alter repair	·
adjustment	0
B. Number of Meters in Service Si	
1. Ten years or less	. 304.
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):

717

Classification	<u> </u>		During Ct	urrent Year				
of Service	January	February	March	April	May	June	July	Subtotal
Single-family residential								
Commercial and Multi-residential								- '
Large water users		·						<u> </u>
Public authorities								
Irrigation						110 010	_:	-
Other (specify) - Class not separate	ed	66,911		117,265	· · · · · · · · · · · · · · · · · · ·	116,842		301,018
Total		66,911		117,265	-	116,842	-	301,018
Classification			During C	urrent Year				Prior Year
of Service	August	September	October	November	December	Subtotal	Total	Total
Single-family residential						-		
Commercial and Multi-residential						-		<u>-</u>
Large water users							-	
Public authorities								
Irrigation			<u> </u>			-	-	
Other (specify) - Class not sep	178,728		125,167		72,315	376,210	677,228	648,093
Total	178,728	<u>-</u>	125,167	-	72,315	376,210	677,228	648,093

Total population served _15,000+

CONTINUE OF ALLESS OF COMPLETE AND ALLESS OF								

See Accompanying Accountant's Compilation Report

Total acres irrigated

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 yer (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 Addr	Name:ess:			
2.	Facili	ities Fees collected for new c	onnections during the calendar yea	ar:	
	Ą.	Commercial			
		NAME		AMOUNT	
		<u> </u>	<u> </u>	\$	-
			<u> </u>	\$	- [`]
	ь. В. ·	Residential	- 	· Andrews	-
		NAME		: AMOUNT	
			·	\$	-
	-		_	\$	- -
3.	Sumi	mary of the bank account act	- ivities showing:	<u> </u>	-
	,		Balance at beginning of year Deposits during the year		\$
			Interest earned for calendar year Withdrawals from this account		
			Balance at end of year		

SCHEDULE D-8 Status With State Board of Public Health

1	Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year? No
2	Are you having routine laboratory tests made of water served to your consumers? Yes
3	Do you have a permit from the State Board of Public Health for operation of your water system? Yes
4	Date of permit: 9/1/05 5 If permit is "temporary", what is the expiration date?
F 6	If you do not hold a permit, has an application been made for such permit? 7 If so, on what date?

SCHEDULE D-9 Statement of Material Financial Interest

Use this space to report the information required by Section 2 of General Order No. 104-A. If no material financial interest existed during the year or contemplated at the end of the year, such fact shall be so stated. If additional space is required, attach a supplementary statement

with referen	ce mage thereto.	
		
Fruitridge	Vista Water Company has no financial interest in any other company.	
•		
		<u> </u>
		·
		
		
	· · · · · · · · · · · · · · · · · · ·	
·		····
		•
	<u> </u>	
·		·
		

DECLARATION Before Signing, Please Check to See That All Schedules Have Been Completed

(See Instruction 3 on front cover)

I, the undersigned	Robert C. Cook, Jr.	
	Officer, Partner or Owner	
of	Fruitridge Vista Water Company	
	Name of Utility	
of the respondent; that I have careful	at this report has been prepared by me, or under my direction, from the books, par examined the same, and declare the same to be a complete and correct statement and and the operations of its property for the period from and including January SIGNED	ent of the business
	Title GM	
	Date 6-12-09	

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			·		
	PAGE	WORK SHEET		PAGE	WORK SHEET
Advances from associated companies		A-12	Organization and control		Geninfo
Advances for construction	13	A-15	Other assets	, ל	A-4
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Balance sheet	2-3	Liabilities	Other paid in capital	9	A-8
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Declaration	24	D-9	Purchased water for resala	21	D-1
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Employees and their compensation	19	C-1	Sources of supply and water developed	21	D-1
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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
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Operating expenses		B-2	Water plant in service	4	A-1a
Operating revenues	- 16	B-1	Water plant held for future use	- 5	A-1b

Received Examined CLASS B and C WATER UTILITIES I look 8/6/19
Report U# ANNUAL REPOŔT 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, 2008

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2009 (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

June 4, 2009

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, 2008 and 2007, and the related income statement for the year ended December 31, 2008, 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 information for 2007 is 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 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 calander year, from Janauary 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 attahced 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:

- 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 <u>California Only</u> and <u>Total</u>
 <u>System Forms</u> should be identical and completed with <u>Total Company Data</u>. 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 a	ddressed:	
	Robert C. Cook, Jr., General Ma	anager	Telephone	(916) 443-2607
4	Address where accounting records are maintained	•		
_	1108 2nd Street, Sacramento, CA 958	14		
5	Service Area: (Refer to district reports if applicable	∍.)	Adjacent t	o the South City
6	boundary of the City of Sacramento			
0	Service Manager (if located in or near Service Area	a): (Refer to	district repo	orts if applicable.)
	Name. Stephen W. Cook			_
	Address: 6449 Franklin Blvd, Sacramento C	A 95823	Telephone	(916) 421-3971
7	OWNEDCUID Cheek and Silling			
,	OWNERSHIP. Check and fill in appropriate line:			
	Individual (name of owner)			
	Partnership (name of partner)	-	· · · · · · · · · · · · · · · · · · ·	
	Partnership (name of partner)_	<u> </u>		
	Partnership (name of partner)		<u> </u>	
	Corporation (corporate name)	Cook Ende	eavors, Inc.	·
	Organized under laws of (state)	California	Date:	6/5/2007
	Principal Officers:	_	_	
	(Name) Robert C. Cook Jr.		(Title)	President
	(Name)		(Title)	
	(Name) (Name)		(Title)	
Я	Names of associated companies:		(Title)	
Ŭ	None			
	Notic			
9	Names of corporations, firms or individuals whose	Droporty or n	adian of an	
	acquired during the year, together with date of eac	property or p	· Drawing by	operty nave been
	None	ii acquisition.	Date:	
		· · · · · · · · · · · · · · · · · · ·	Date:	· · · · · · · · · · · · · · · · · · ·
		· · · · · · · · · · · · · · · · · · ·	Date:	
		· · · · · · · · · · · · · · · · · · ·	Date:	
10	Use the space below for supplementary information	n or explanat	ions concer	ning this report:
	None			mig tills report.
				<u> </u>
11	List Name, Grade, and License Number of all Licen	nsed Operato	rs:	
,	Stephen Cook T2#16950, D3 #5166; Greg Folen	a D3#8992:	Sharon Are	noldy D1#30266
	Robert Cook Jr. D1 #34332; Alex Lazaro D1 #34	1204		y 5 18 00200,

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES 2008

NAME OF UTILITY FRUITRIDGE VISTA WATER COMPANY

PHONE (916) 443-2607

PERSON RESPONSIBLE FOR THIS REPORT ROBERT COOK, JR. (Prepared from Information in the 2008 Annual Report)

		1/1/08	12/31/08	Average
В	ALANCE SHEET DATA			
1	Intangible Plant	751	<u>751</u>	751
2	Land and Land Rights	42,917	5,807,045	2,924,981
3	Depreciable Plant	7,224,663	11,611,786	9,418,225
4	Gross Plant in Service	7,268,331	17,419,582	12,343,957
5	Less: Accumulated Depreciation	(3,006,629)	(3,380,044)	(3,193,337)
6	Net Water Plant in Service	4,261,702	14,039,538	9,150,620
7	Water Plant Held for Future Use		<u> </u>	
8	Construction Work in Progress	7,410,955	2,657,305	5,034,130
9	Materials and Supplies	24,639	31,538	28,089
10	Less: Advances for Construction	(44,874)	(42,277)	<u>(43,576)</u>
11	Less: Contribution in Aid of Construction	(2,980,430)	(10,236,154)	<u>(6,608,292)</u>
12	Less: Accumulated Deferred Income and Investment Tax Credits			
13	Net Plant Investment	8,671,992	6,449,950	7,560,971
•	CAPITALIZATION	4 750 474	4 752 171	1,753,171
14	Common Stock	1,753,171	1,753,171	1,730,171
15	Proprietary Capital (Individual or Partnership)			
16	Paid-in Capital	077.004	900 202	937,657
17	Retained Earnings	977,031	898,283	2,690,828
18	Common Stock and Equity (Lines 14 through 17)	2,730,202	2,651,454	2,090,020
19	Preferred Stock		4 000 405	4 942 616
20	Long-Term Debt	4,796,127	4,889,105	4,842,616
21	Notes Payable	-	65,522	32,761
22	Total Capitalization (Lines 18 through 21)	7,526,329	7,606,081	7,566,205

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES 2008

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

				Annual
	INCOME STATEMENT			Amount
23	Unmetered Water Revenue			1,055,193
24	Fire Protection Revenue			9,145
25	Irrigation Revenue			
26	Metered Water Revenue			770,055
27	Total Operating Revenue			1,834,393
28	Operating Expenses			1,685,402
29	Depreciation Expense (Composite Rate 1.99%)		•	91,253
30	Amortization and Property Losses			
31	Property Taxes			13,848
32	Taxes Other Than Income Taxes			46,489
33	Total Operating Revenue Deduction Before Taxes		•	1,836,992
34	California Corp. Franchise Tax			2,063
35	Federal Corporate Income Tax			2,005
36	Total Operating Revenue Deduction After Taxes			1,839,055
37	Net Operating Income (Loss) - California Water Operations			(4,662)
38	Other Operating and Nonoper. Income and Exp Net (Exclude Int	erest Evnancal		22,021
39	Income Available for Fixed Charges	croot Expense/		17,359
40	Interest Expense			
41	Net Income (Loss) Before Dividends	•		<u>(65,716)</u>
42	Preferred Stock Dividends			(48,357)
43	Net Income (Loss) Available for Common Stock			(48,357)
	, , , , , , , , , , , , , , , , , , , ,			(40,357)
(OTHER DATA			
44	Refunds of Advances for Construction			2,597
45	Total Payroll Charged to Operating Expenses			689,117
46	Purchased Water			364
47	Power			195,649
				190,049
	•			
				Annual
<u> </u>	Active Service Connections (Exc. Fire Protect.)	Jan. 1	Dec. 31	Average
48	Metered Service Connections	712	717	715
49	Flat Rate Service Connections	4,260	4,152	4,206
50	Total Active Service Connections	4,972	4,869	4,921
				-,,-=1

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-tarified services using excess capacity. These decisions require water utilities to: 1)file an advice letter requesting Commission approvat of that service, 2) provide information regarding non-tarified goods/services in each companies Annual Report to the Commission.

Regulated Asset Account Number Gross Value of Regulated
Assets used in the
provision of a Non-Tarified
Good/Service (by Applies to All Non-Tanified Goods/Services that require Approval by Advice Letter eccount). Income Tax Liability P Total Income Tax Liability incurred because of non-tariffed Good/Service (by Account) Advice Letter T and/or Resolution L Number epproving Non-Tariffed Good/Service Expense Account Number Total Expenses incurred to provide Non-Tariffed Good/Service (by Account) Revenue Account Number 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-tarified good and service provided in 2006: Total Revenue derived from Non-Tariffed Good/Service (by account) Active or Passive Description of Non-Teriffed Good/Service NON Row Number

CLASS A, B, C AND D 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 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:	
Date Hired:	September 28, 2007

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

\$ 179,340	Meter Size	No. of Metered & Customers	Monthly Surcharge Per Customer
	3/4 inch	717	8.90
	1 1/2 inch		
	2 inch		
	3 inch		
	4 inch		
	6 inch		
	# of flat rate		
	customers _	4152	2.09
	Total	4869	10.99

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 196,090
Deposits during the year	179,340
Interest earned for calendar year	1,754
Withdrawals from this account	(163,625)
Balance at end of year	\$ 213,559

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

Payments made on State Revolving Fund loan	
	•

CLASS A, B, C AND D WATER COMPANIES SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (cont.)

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

	· I		Balance	Plant	Plant		
			Beginning	Additions	Retirements	Other Debits*	Balance
Line	Acct.	Title of Account	of Year	During Year	During Year	or (Credits)	End of Year
No.	No.	(a)	(b)	(c)	(d)	(e)	<u>(f)</u>
1		NON-DEPRECIABLE PLANT					
2	301	Intangible plant					
3	303			2,846,455		<u> </u>	2,846,455
4		Total non-depreciable plant	<u> </u>	2,846,455		-	2,846,455
							<u> </u>
5		DEPRECIABLE PLANT	ļ. 				
6		Structures					<u> </u>
7	307	Wells	ļ			ļ. <u> </u>	<u> </u>
8	317	Other water source plant				<u> </u>	<u>-</u>
9		Pumping equipment				<u> </u>	
10	320	Water treatment plant	<u> </u>				-
11	330	Reservoirs, tanks and sandpipes					- 044 005
12		Water mains		211,285		ļ	211,285
13	333	Services and meter installations			<u></u>		
14	334	Meters	<u> </u>				-
15	335	Hydrants	<u>. </u>	<u> </u>			<u> </u>
16	339	Other equipment			1	<u> </u>	<u>-</u>
17	340	Office furniture and equipment	<u> </u>	·		 	
18	341	Transportation equipment					
19		Total depreciable plant		211,285		<u> </u>	211,285
20		Total water plant in service	<u> </u>	3,057,740	<u> </u>	-	3,057,740

Amended page 8/6/09

SCHEDULE A COMPARATIVE BALANCE SHEETS Assets and other Debits

	<u>:</u>		0-1	Balance	Balance
		······································	Schedule	End-of-Year	Beginning of Year
Une	Acct.	Title of Account	Page No.		(d)
	No.	(a)	(b)	(c)	(4)
11		UTILITY PLANT		47.440.500	7,268,331
	101	Water plant in service	A-1	17,419,582	7,200,331
	103	Water plant held for future use	A-1&A-1b		
	104	Water plant purchased or sold	A-1	0.057.005	7,410,955
5	105	Water plant construction work in progress	A-1	2,657,305	14,679,286
6	-	Total utility plant		20,076,887	
¥7 ·	106	Accumulated depreciation of water plant	A-3	(3,136,000)	(3,006,629)
	114	Water plant acquisition adjustments	A-1	110,312	
9		Total amortization and adjustments		(3,025,688)	
10		Net utility plant		17,051,199	11,782,969
11		INVESTMENTS		7711010	44 942
12	121	Non-utility property and other assets		11,843	11,843
13	122	Accumulated depreciation of non-utility property	A-3	(8,773)	
14		Net non-utility property		3,070	5,107
15	123	Investments in associated companies		<u> </u>	-
16	124	Other investments			5 407
17		Total investments		3,070	5,107
18		CURRENT AND ACCRUED ASSETS			44 225
19	131	Cash		35,508	
20	132	Special accounts		859,471	
21	141	Accounts receivable - customers		165,865	166,768
22	142	Receivables from associated companies		<u> </u>	·
23	143	Accumulated provision for uncollectible accounts		04.500	04 620
24	151	Materials and supplies		31,538	
25	174	Other current assets		52,846	
26		Total current and accrued assets		1,145,228	2,672,730
				1	0.040.004
27	180	Deferred charges	A-5	2,867,783	3,048,804
					47.500.640
28		Total assets and deferred charges		21,067,280	17,509,610
	 				<u> </u>
	\vdash				
	 				
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Amend pg 8/6/09

SCHEDULE A COMPARATIVE BALANCE SHEETS Liabilities and Other Credits

1 2 2 3 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	No. 201 204 211 215	Title of Account (a) CORPORATE CAPITAL AND SURPLUS	Page No.	End-of-Year (c)	Beginning of Year (d)
1 2 2 3 4 5 5	201 204 211	(a)		(c)	(d)
1 2 2 3 4 5 5	201 204 211	(a) CORPORATE CAPITAL AND SURPLUS			
2 3 4 5	204	CORPORATE CAPITAL AND SURPLUS	1		
2 3 4 5	204		A-6	1,753,171	1,753,171
3 4 5	204	Common stock	A-6		
4 5	211	Preferred stock	A-8		-
5		Other paid-in capital	A-9	898,283	977,031
		Retained earnings	7-3-	2,651,454	2,730,202
∸⊢		Total corporate capital and retained earnings		<u> </u>	
- 1					
7 1		PROPRIETARY CAPITAL	A-10		
	218	Proprietary capital	1 - 2 - 10 -		
	218.1	Proprietary drawings	 		
10		Total proprietary capital	 		
			 		
11		LONG TERM DEBT	A-11	4,889,105	4,796,127
12	224	Long term debt	A-12		
13	225	Advances from associated companies	 		
			 		
14		CURRENT AND ACCRUED LIABILITIES		104,316	88,80
15	231	Accounts payable	 	65,522	
16	232	Short term notes payable		8,967	3,57
17	233	Customer deposits	A-13		
18	235	Payables to associated companies	+	42,060	42,73
19	236	Accrued taxes		46,588	49,04
20	237	Accrued interest	A-14	29,454	107,87
21	241	Other current liabilities	 	296,907	292,02
22		Total current and accrued liabilities			
23		DEFERRED CREDITS	A-15	42,27	7 44,87
24	252	Advances for construction		2,707,33	9 6,665,94
25	253	Other credits	A-16		-T
26	255	Accumulated deferred investment tax credits			-
27	282	Accumulated deferred income taxes - ACRS depreciation	A-16		-
28	283	Accumulated deferred income taxes - other	- - ' - '	2,749,61	6 6,710,8
29		Total deferred credits			
		THE RESERVE OF CONSTRUCTION			
30		CONTRIBUTIONS IN AID OF CONSTRUCTION	A-17	11,243,13	3,656,3
31		Contributions in aid of construction		(762,93	36) (6/ <u>5,</u> 9
32		Accumulated amortization of contributions	_	10,480,19	2,980,4
33		Net contributions in aid of construction		21,067,28	
34		Total liabilities and other credits			
1	+			_	

SCHEDULE A COMPARATIVE BALANCE SHEETS Assets and other Debits

			Schedule	Polonos	Dolones
Line	Acct.	. Title of Account		Balance	Balance
No.	No.	(a)	Page No.	End-of-Year	Beginning of Year
1		UTILITY PLANT	(b)	(c)	(d)
2	101	Water plant in service	- A 4	47 440 500	
3	103	Water plant held for future use	A-1.	17,419,582	7,268,331
4	104	Water plant purchased or sold	A-1&A-1b		-
5	105	Water plant construction work in progress	A-1		-
6	100	Total utility plant 1 \	A-1	2,657,305	7,410,955
7	106	Accumulated depreciation of water plant	<u> </u>	20,076,887	14,679,286
8	114	Water plant acquisition adjustments	A-3 /	(3,380,044)	
9	117	Total amortization and adjustments	A-1/	110,312	110,312
10	-	Total amortization and adjustments	/	(3,269,732)	
<u> </u>		Net utility plant	/	16,807,155	11,782,969
11		INIVECTMENTO	<u> </u>		
12	121	INVESTMENTS			
13	122	Non-utility property and other assets		11,843	11,843
14	122	Accumulated depreciation of non-utility property/	A-3	(8,773)	(6,736)
15	123	Net non-utility property		3,070	5,107
16	123	Investments in associated companies.	ļ		-
17	124	Other investments			-
17		Total investments		3,070	5,107
40		OUDDENT AND AGO TO THE PARTY OF	ļ		
18	404	CURRENT AND ACCRUED ASSETS	<u> </u>		
19 20	131	Cash /		35,508	11,325
	132	Special accounts /	<u> </u>	859,471	2,424,438
21	141	Accounts receivable - customers		165,865	166,768
22	142	Receivables from associated companies		-	-
23	143	Accumulated provision for uncollectible accounts		-	-
24	151	Materials and supplies /		31,538	24,639
25	174	Other current assets /		52,846	45,560
26		Total current and accrued assets		1,145,228	2,672,730
<u> </u>	400	/			
27	180	Deferred charges /	A <u>`</u> 5	2,867,783	3,048,804
		·			
28		Total assets and deferred charges	T Z	20,823,236	17,509,610
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			<u> </u>		l

SCHEDULE A COMPARATIVE BALANCE SHEETS Liabilities and Other Credits

	T		Schedule	Balance	Balance
ine	Acct.	Title of Account	Page No.	End-of-Year	Beginning of Year
No.	No.	(a)	(b)	(c)	(d)
1 1	110.	CORPORATE CAPITAL AND SURPLUS			
2	201	Common stock	A-6	1,753,171	1,753,171
3	204	Preferred stock	A-6	-	
4	211	Other paid-in capital	A-8	-	*
5	215	Retained earnings /	A-9	898,283	977,031
6		Total corporate capital and retained earnings		2,651,454	2,730,202
- 					
7	-	PROPRIETARY CAPITAL			
8	218	Proprietary capital \	A-10	-	
9	218.1	Proprietary drawings \ /		-	-
10		Total proprietary capital		•	<u>-</u>
11		LONG TERM DEBT			
12	224	Long term debt	A-11	4,889,105	4,796,127
13	225	Advances from associated companies	A-12	•	-
<u> </u>		X			
14	 	CURRENT AND ACCRUED LIABILITIES	1		
15	231	Accounts payable / \		104,316	88,808
16	232	Short term notes payable \		65,522	-
17	233	Customer deposits /		8,967	3,577
18	235	Payables to associated companies	A-13		
19	236	Accrued taxes /		42,060	42,733
20	237	Accrued interest /		46,588	
21	241	Other current liabilities	A-14	29,454	
22	 	Total current, and accrued liabilities		296,907	292,028
	 				
23	 	/ DEFERRED CREDITS			
24		Advances for construction	A-15	42,277	
25		Other credits		2,707,339	6,665,949
26		Accumulated deferred investment tax credits	A-16	T	•
27		Accumulated deferred income taxes ACRS depreciation	A-16		•
28		Accumulated deferred income taxes other	A-16	•	
29		Total deferred credits		2,749,616	6,710,823
120					
30		CONTRIBUTIONS IN AID OF CONSTRUCTION	1		
31		Contributions in aid of construction	A-17	11,243,134	
32		Accumulated amortization of contributions		(1,006,980	(675,916
33		Net contributions in aid of construction		10,236,154	2,980,430
34		Total liabilities and other credits		20,823,236	17,509,610
\	' 				
	1		·		

SCHEDULE A-1 UTILITY PLANT

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plt 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	7,268,331	10,211,038	59,787	- 1	17,419,582
2	103	Water plant held for future use	· -		-	_	
3	104	Water plant purchased or sold	-	-			
4	105	Construction work in progress - water plant	7,410,955	(4,753,650)	XXXXXXXXXXXX	_	2,657,305
5	114	Water plant acquisition adjustments	110,312	-	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<u>-</u>	110,312
6		Total utility plant	14,789,598	5,457,388	59,787	-	20,187,199
	ليليا		<u> </u>				

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

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

	.		Batance	Plt Additions	Plt Retirements	Other Debits*	Balance
Line	Acct	Title of Account	Beg of Year	During year	During year	or (Credits)	End of year
No.	No.	(a)	(b)	(c)	(d)	(e)	(1)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible plant	751			· · · · · · · · · · · · · · · · · · ·	751
3	303	Land	42,917	5,764,128			5,807,045
4		Total non-depreciable plant	43,668	5,764,128		-	5,807,796
5		DEPRECIABLE PLANT					
6	304	Structures	646,449	171,412			817,861
7	307	Wells	861,905				861,905
8	317	Other water source plant	12,247	26,740		1	38,987
9	311	Pumping equipment	968,078	381,692	4,800		1,344,970
10	320	Water treatment plant	176,610	10,150	4,960		181,800
11	330	Reservoirs, tanks and sandpipes	26,882		.,,,,,,		26,882
12	331	Water mains	2,815,495	3,804,351	870		6,618,976
13	333	Services and meter installations	600,534	29,241	68	1	629,707
14	334	Meters	286,089	12,418		 	298,507
15	335	Hydrants	175,730	6,452	600		181,582
16	339	Other equipment	239,396	3,581			242,977
17	340	Office furniture and equipment	122,609	873		· · · · · · · · · · · · · · · · · · ·	123,482
18	341	Transportation equipment	292,639		48,489	 	244,150
19		Total depreciable plant	7,224,663	4,446,910	59,787	-	11,611,786
20		Total water plant in service	7,268,331	10,211,038	59,787	-	17,419,582

^{*} 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			<u> </u>		
4.					
5			<u>.</u>		
6					
7					
8			ļ		<u> </u>
9					
10		Tota	<u> </u>	<u> </u>	

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

		1 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4		
Line	No. an	Account 106	Account 106.1	Account 122
	ltem	Water Plant	SDWBA Loans	Non-utility Property
No.	(a)	(b)	(c)	(d)
1	Balance in reserves at beginning of year	3,006,629		6,736
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	91,253	-	-
4	(b) Charged to Account No 272	85,626	245,438	-
5	(c) Charged to clearing accounts		-	-
6	(d) Salvage recovered	10,885	-	
7	(e) All other credits (Footnote 2)		-	2,037
8	Total Credits	187,764	245,438	2,037
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired	59,787	-	-
11	(b) Cost of removal	-	-	
12	(c) All other debits (Footnote 3)	-	_	-
13	Total debits	59,787	-	
14	Balance in reserve at end of year	3,134,606	245,438	8,773
				-11,14
15	(1) COMPOSITE DEPRECIATION RATE USED FOR S	STRAIGHT LINE RE	MAINING LIFE	1,88%
16				,,,,,,,
17	(2) EXPLANATION OF ALL OTHER CREDITS:			
18	NonUtility Depreciation Expense acct 426	2,037		
19			•	
20				
21				
22				
23	(3) EXPLANATION OF ALL OTHER DEBITS:			
24			<u> </u>	·····
25				· · · · · · · · · · · · · · · · · · ·
26				··· · · · · · · · · · · · · · · · · ·
27				
28		······································		
29	(4) METHOD USED TO COMPUTE INCOME TAX DE	PRECIATION		
30		X]	· .	
31	(b) Liberalized	1		
32	(1) Sum of the years digits	1		
33	(2) Double declining balance [1		
34		×1		· · · · · · · · · · · · · · · · · · ·
35		Ŷĺ		
	(o) Don't straight line and liberalized	^1	<u> </u>	<u> </u>

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

				Credits to	Debits to	Salvage and	
	1		Balance	Reserve	Reserve During	Cost of	ļ Į
	İ		Beginning	During Year	Year Excl.	Removal Net	Balance
Line	Acct	Depreciable Plant	of Year		Cost of Removal	(Dr.) or (Cr.)	End of Year
No.	No.	(a)	(b)	(c)	(d)	(e)	(f)
1	304	Structures	95,656	11,860			107,516
2	307	Wells	239,590	22,151			261,741
3	317	Other water source plant	1,720	719			2,439
4	311	Pumping equipment	333,033	31,573	4,800		359,806
5	320	Water treatment plant	86,745	5,036	4,960		86,821
6	330	Reservoirs, tanks and sandpipes	24,100	1,134			25,234
7	331	Water mains	1,100,115	61,990	870	250	1,161,485
8	333	Services and meter installations	271,554	13,533	68	·	285,019
9	334	Meters	212,005	14,293		250	226,548
.10	335	Hydrants	99,550	3,394	600		102,344
11	339	1 Other equipment	114,656	10,955			125,611
12	340	1 Office furniture and equipment	122,610	242			122,852
13	341	1 Transportation equipment	305,295		48,489	10,384	267,190
14		Total	3,006,629	176,880	59,787	10,884	3,134,606

¹ Beginning balance does not tie to PY Annual Report. PY Annual Report schedule A-3a is incorrect and does not tie to A-3. Reported on A-3a in 2007: should be:

o. 1(cpo)(oa o)(1) oa 111 2001 .		
Other equipment	115,230	114,656
Office furniture and equipment	133,608	122,610
Transportation equipment	347,669	305,295

Total Depreciation Reserve per A-3 in 2007 3,006,629 Per A-3a: 3,060,576

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

Line No.	Item (a)	
1	Prepaid insurance	12,755
	Prepaid income taxes	1,221
	Prepaid property taxes	2,378
	Miscellaneous receivables	7,601
	SRF Fee receivable	12,842
	City of Sacramento Fee receivable	9,674 6,375
7	Note receivable	6,375
8		·
9		<u>.</u>
10		52,846

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
- 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 onginally 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,

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

6 Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.

		Principal amount of securities to which discount and expense, or		AMORTIZATION PERIOD	ION PERIOD				,
S. Cine	e Designation of long-term debt	premium minus expense, relates (b)	expense or net premium (c)	From – (d)	To ~ (e)	Balance beginning of year (f)	Debits during year (q)	Credits during year (h)	Balance end of year (I)
		/_/		,					
7									
က	None								
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27									
28									

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

		Date of	Number of Shares Authorized by Articles of	Par or Stated	Number of Shares	Amount Outstanding	Dur	ds Declared ing Year
Line	Class of Stock	Issue	Incorporation	Value	Outstanding	End of Year	Rate	Amount
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g) ·	(h)
1	Common	6/5/2007	1,000	none	100	100		none
2								
3		<u></u>			Į	<u> </u>		
4				<u> </u>				ļ
5_					100	100	7-4-1	<u> </u>
6	1	_			100	100	Total	<u> - </u>

SCHEDULE A-7 Record of Stockholders at End of Year

Line No.	COMMON STOCK Name (a)	Number of Shares (b)	PREFERRED STOCK 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	1

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

		Balance End of Year
Line	Type of Paid in Capital	End of Year
No	(a)	(b)
1	N/A	
2		
3		
4	Total	0

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

Line No	ltern (a)		Amount (b)
_1	Balance beginning of year		977,031
2	CREDITS		
3	Net income		-
4	Prior period adjustments		
5	Other credits (detail)		
6		Total credits	
7			
8	DEBITS		
9	Net losses		(48,357)
10	Prior period adjustments		(10,007)
11	Dividend appropriations - preferred stock		·
12	Dividend appropriations - common stock		(30,391)
13	Other debits (detail)		(00,001)
14		Total debits	(78,748)
15	Balance end of year		898,283

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

Line No.		Item		Amount
10.		(a)		(b)
1	Balance beginning of year			-
2	CREDITS	N/A		
3	Net income			
4	Additional investments during year			
5	Other credits (detail) - prior year revenue ad	ljustment		
6			Total credits	
7	DEBITS		Total Ground	
8	Net losses			 -
9				
10	Other debits (detail) -			
11			Total debits	
12	Balance end of year		. Star debite	

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

										•
		Name of	Date of	Date of	Principal	Ourstanding Per Balance		Rate of Interest Accrued	Sinking	Interest Paid
Line	ਹ <i>ੇ</i>	Issue	Issue	Maturity	Authorized	Sheet	Interest (a)	During Year (h)	Fund (E)	During Year (j)
ģ	(a)	(<u>a</u>	(5)	2						
	Par 2 22 12 12 12 12 12 12 12 12 12 12 12 1		7/0/2/0/2	4/1/2027	4/1/2027 3.272.505	3,008,105	%0	•	-	
_	State Revolving Fullo		1007		000		7 000%	AR 588	000 66	65.681
٥	City of Sacramento		7/1/2007	7/1/2027	1,980,000	000,100,1	4.0378	200,01	20,20	
4										
က										
4										
ľ								003 07	000	85 681
عاد	Total					4,889,105		40,300	33,000	20,50
,							-			

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)
2	None				
4	Totals				

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

Line No.	Description (a)	Balance End of Year (b)
1	Accrued DHS fees	18,950
2	Accrued salaries & benefits	3,636
3	PUC surcharge payable	6,868
4		
5	Totals	29,454

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

Line No.	(a)		(b)	Amount (c)
1	Balance beginning of year	N/A	xxxxxxxxxxxxxx	44,874
2	Additions during year		xxxxxxxxxxxxxx	
3	Subtotal - Beginning balance plus additions during year	ar	xxxxxxxxxxxxx	44,874
4	Charges during year:		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
5	Refunds		xxxxxxxxxxxxxx	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
6	Percentage of revenue basis		-	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
7	Proportionate cost basis		2,597	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
8	Present worth basis			XXXXXXXXXXXXXXXXX
9	Total refunds		2,597	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
10	Transfers to Acct. 271, Contributions in aid of Construction	on	x00000000000000	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
11	Due to expiration of contracts	· · · · · · · · · · · · · · · · · · ·		xxxxxxxxxxxxxx
12	Due to present worth discount			xxxxxxxxxxxxxxx
13	Total transfers to Acct. 271		0	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
14	Securities Exchanged for Contracts (Enter detail below)			XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
15	Subtotal - charges during year			2,597
16	Balance end of year		xxxxxxxxxxxxxx	42,277

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.

						
			Subject to A	mortization :	Not Subje	ect to Amortization
}			Property i	n Service		Depreciation
}			After Dec.			Accrued Through
1					Property	Dec. 31, 1954
1 1					Retired	on Property in
i l		Total		Non-	Before	Services at
Line	Îtem	Ail Columns	Depreciable	Depreciables	Jan. 1, 19552	Dec. 31, 19543
No.	(a)	(b)	(c)	(d)	(e)	(f)
1	Balance beginning of year	3,656,346	3,656,346	<u> </u>		
2	Add: Credits to account during year		-11-1			
3	Contributions received during year	7,586,788	4,301,868	3,284,920		
4	Other credits*		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0,20 ,,020		
5	Total credits	7.586,788	4,301,868	3,284,920		
6	Deduct: Debits to Account during year	1,122,71	,,001,000	0,20,,020		· · · · · · · · · · · · · · · · · · ·
7	Depreciation charges for year		-	 -	 	
8	Nondepreciable donated property retired			-		
9	Other debits*	-	_	-		
10	Total debits	-	-			<u>. </u>
11	Balance end of year	11,243,134	7,958,214	3,284,920		

^{*} Indicate nature of these items and show the accounts affected by the contra entries

SCHEDULE B INCOME STATEMENT

			Schedule	
	A = 0+	Account	Page No.	Amount
	Acct. No.	(a)	(b)	(c)
No.	NO.	UTILITY OPERATING INCOME	(5)	
1	100		B-1	1,834,393
2	400	Operating revenues		1,004,000
		ODERATING DEVENUE DEDUCTIONS		
3	104	OPERATING REVENUE DEDUCTIONS	B-2	1,685,402
4	401	Operating expenses	A-3	91,253
5	403	Depreciation expense	pages 7 & 8	31,200
6	407	SDWBA loan amortization expense	B-3	60,337
7	408	Taxes other than income taxes	B-3	2,063
8	409	State corporate income tax expense	B-3	2,000
9	410	Federal corporate income tax expense		1,839,055
10	 	Total operating revenue deductions		(4,662)
11		Total utility operating income		(4,002)
<u></u>	<u> </u>	OTHER MOONE AND DEDUCTIONS		
12		OTHER INCOME AND DEDUCTIONS		24,258
13	421	Non-utility income	B-5 B-5	
14	426	Miscellaneous non-utility expense		(2,237)
15	427	Interest expense	B-6	(65,716)
16		Total other income and deductions		(43,695)
17		Net income		(48,357)
	<u> </u>			<u></u>
	<u> </u>	<u> </u>		
	-			
-	+			
-	+			
-	+-			
 				
	-			
<u> </u>	+-			·
<u> </u>				
				<u> </u>

SCHEDULE B-1 Account No. 400 - Operating Revenues

1 1	-				Net Change
1					During Year
l I			Amount	Amount	Show Decrease
	Acct.	Account	Current Year	Preceeding Year	in [Brackets]
No.	No.	(a)	(b)	(c)	(d)
		WATER SERVICE REVENUES			
2	460	Unmetered water revenue			
3		460.1 Single - family residential	1,054,742	1,046,224	8,518
4		460.2 Commercial and multi-residential			
5		460.3 Large water users			
6		460.5 Safe Drinking Water Bond Surcharge	. 0		-
7		460.9 Other unmetered revenue		·	
8		Sub-total	1,054,742	1,046,224	8,518
9	462	Fire protection revenue			· · · · · ·
10		462.1 Public fire protection			-
11		462.2 Private fire protection	9,145	8,850	295
12		Sub-total	9,145	8,850	295
			· · ·		
13	465	Irrigation revenue			
14	470	Metered water revenue			
15		470.1 Single-family residential	770,055	740,256	29,799
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	770,055	740,256	29,799
21		Total water service revenues	1,833,942	1,795,330	38,612
			1	.,,,,000	50,012
22	480	Other water revenue	451	5,650	(5,199)
23		Total operating revenues	1,834,393	1,800,980	33,413
			-,,,,	.,555,000	55,710

SCHEDULE B-2 Account No. 401 - Operating Expenses

					Net Change
1 1					During Year
1 1			Amount	Amount	Show Decrease
Line	Acct.	Account	Current Year	Preceeding Year	in [Brackets]
.No.	No.	(a)	(b)	(c)	(d)
1		PLANT OPERATION AND MAINTENANCE EXPENSES			
2	i	VOLUME RELATED EXPENSES			
3	610	Purchased water	364	0	364
4	615	Power	195,649	188,854	6,795
5	618	Other volume related expenses	25,983	21,982	4,001
6		Total volume related expenses	221,996	210,836	11,160
7		NON-VOLUME RELATED EXPENSES			
8	630	Employee labor	300,095	244,429	55,666
9	640	Materials	81,109	44,600	36,509
10	650	Contract work	162,945	116,652	46,293
11	660		99,997	72,195	27,802
12	664	Other plant maintenance expenses	47,504	50,828	(3,324)
13		Total non-volume related expenses	691,650	528,704	162,946
14		Total plant operation and maintenance exp.	913,646	739,540	174,106
			· - · · · ·		
15	<u> </u>	ADMINISTRATIVE AND GENERAL EXPENSES		<u> </u>	
16	670		154,285	149,101	5,184
17	671	Management salaries	234,737	227,220	7,517
18	674		170,950	155,144	15,806
19	676		4,369	5,354	(985)
20	678		57,977	49,837	8,140
21	681		60,618	75,357	(14,739)
22	682		107,583	47,680	59,903
23	684		75,836	76,736	(900)
24	688	<u> </u>	5,211	0	0,0
25	689		3,676	10,251	(6,575)
26		Total administrative and general expenses	875,242	796,680	
27	800		(103,486)		
28		Net administrative and general expense	771,756		
29		Total operating expenses	1,685,402	1,522,936	162,466

SCHEDULE B-3 Account No. 408, 409, 410 - Taxes Charged During the Year

			Distribution of T	axes Charged
		Total Taxes Charged		
Line	Type of Tax	During Year	Water	Nonutility
No.	(a)	(b)	(c)	(d)
1	Taxes on real and personal property	13,848	13,848	
2	State corporate franchise tax	2,063	2,063	
3	State unemployment insurance tax	2,503	2,503	
4	Other state and local taxes	-	0	
5	Federal unemployment insurance tax	741	741	
6	Federal insurance contributions act	43,245	43,245	
7	Other federal taxes	-	0	
8	Federal income taxes	-	0	
9				
10				
11	Totals	62,400	62,400	-

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

- 1 Report hereunder a reconsiliation 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 amoung the group members.

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

Line	Particulars	Amount
No.	(a)	(b)
1	Net income (loss) for the year per Schedule B, page 4	(48,357)
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	
5	Addback tax expense booked State	2,063
6	Excess tax depreciation	· ·
7	Prior year expenses	
- 8	Prior year state income tax	
9	Income not taxable for Federal purposes - S Corporation	(46,294)
10	Federal tax net income	-
11	Computation of tax:	-
12		
_13		-
14		
15	Fed tax expense	-
16	Deferred income taxes reversed	-
17		

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 .	4,926	-
2	NonUtility Interest Income	19,332	
3			
4	NonUtility Expense		2,237
5	Total	24,258	2,237

SCHEDULE B-6
Account No. 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Interest charges	65,716
2		
3		
4		
5		
6		·
7		
8		
9	T-1-1	05.710
10	Total	65,716

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		300,095	71,361	371,456
2	670	Office salaries	,	154,285		154,285
3	671	Management salaries		234,737		234,737
4						
5		·				
6		Total	0	689,117	71,361	760,478

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

Line No.	(a)	Title (b)	Amount (c)	Interest Rate (d)	Maturity Date (e)	Security Given (f)	Date of Shareholder Authorization (g)	Other Information (h)
_1	Robert Cook Jr.	President	8,000	0%	2/15/2011	none	6/15/2008	
2								
3	None							
4							1	
_5								
6								-
7	Total							

SCHEDULE C-3 Engineering and Management Fees and Expenses, Etc., During Year

	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	and any ient's
	affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreeme	nicana also
i	the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through	stock
ine	ownership.	BUUK
No.	,	
1	1. Did the respondent have a contract or other agreement with any organization or person covering su	pervision
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	Date of original contract or agreement.	-
7	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	Nature of payment (salary, traveling expenses, etc.).	
11	8. Amounts paid for each class of service.	
12		
13	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	<u> </u>
26	12. What relationship, if any, exists between respondent and supervisory and/or managing concerns?	<u> </u>
27	*** **********************************	
	File with this report a copy of every contract personnel annulument	
	File with this report a copy of every contract, agreement, supplement or amendment mentioned above if the instrument in due form has been furnished, in which case a definite reference to the report of the re-	iniess a copy
r	ratio institution in due form has been furnished, in which case a definite reference to the report of the re- plative to which it was furnished will suffice.	espondent
	Marie to milet it was famistica will suffice.	

SCHEDULE D-1 Sources of Supply and Water Developed

	ST	REAMS			FLO	W IN		. (Unit) 2	Annual	
		From Stream			1	-			Quantities	
Line		or Creek	Loca	tion of	Pri	iority Right	Dive	rsions	Diverted	1
No.	Diverted Into •	(Name)	Diversi	on Point	Clain	Capacity	Max.	Min.	(Unit) 2	Remarks
1					T					
2										
3	N/A				Ι		<u> </u>			
4										
5					<u> </u>	<u> </u>	<u> </u>			
			·]
		WELL	. \$				3	mping pacity	Annual Quantities	
Line	At Plant		Num-	1		1 Depth to	7		Pumped	
No.	(Name or Number)	Location	ber	Dimensi	ons	Water	gpm	(Unit) 2	(Unit) 2	Remarks
6				I						
7	See attached						<u> </u>			
8										
9								<u> </u>		ļ
10							<u> </u>	<u> </u>		<u> </u>
	TUNNELS A	ND SPRING	s			FLO	W IN (Ur	nit) 2	Annual Quantities	
Line No.	Designation	Location	Nun	nber	Maximum		Minimum		Pumped (Unit) 2	Remarks
11										
12	N/A									
13								,		
14			<u> </u>							1
15			<u> </u>				<u> </u>		<u> </u>	<u> </u>
			Pur	chased	Wate	er for Resa	ile			
16	Purchased from	City of Sacra	mento							
17	Annual Quantities p	urchased	13,315	5			(Unit cl	nosen) 1	gallons	
18										
19)									
	 State ditch pi 	peline reservoi	r, etc., wi	th name,	if any.					
	1 Average dept	h to water surfa	ace belov	v ground :	surfac	8				_
	2 The quantity	unit in establish	ned use fe	or experie	ncing	water stored	and used	l in large a	mounts is the ac	re foot,
-	which equ	uals 43,560 cub	oic feet; ii	n domest	ic use	the thousand	i gallon or	the hundr	ed cubic feet. The	1e
	rate of flo	w or discharge	in larger	amounts	is exp	ressed in cul	bic feet pe	er second.	In gallons per mi	nute,
	in gallons	per day, or in	the mine	r's inch. 1	Please	be careful to	state the	unit used		

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

		<u> </u>	tion of otorage : admitte	
Line No	Туре	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
<u> 1</u>	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	Ĭ		
13	Totals	14	65,000	

FRUITRIDGE VISTA WATER COMPANY ADDENDUM TO PUC ANNUAL REPORT 2008

		WELLS				Pumping Capacity	Annual Quantities	
Line	At Plant		Num-	· .	1 Depth to		Pumped	
No.	(Name or Number)	Location	_ ber	Dimensions	Water	gpm (Unit) 2	kg	Remarks
	Well No. 1	4712 lowa	1	10"	45 ft	450		
	Well No. 2	4718 lowa	2	10"	46.5 ft	n/a	- 330	
	Well No. 3	5861 44th St.	3	14"	55 ft	500	127000	
	Well No. 4	5659 44th St.	4	14"	54 ft	300		
	Well No. 5	5800 40th St.	5	14"	52 ft	560		
	Well No. 6	4560 Soledad	6	10"	54 ft	300		
	Well No. 7	6211 Leola	7	14"	68 ft	500		
	Well No. 8	6831 Chevy Chase	8	14"	80 ft	300		
	Well No. 9	6602 wire	9	14"	62 ft	500		<u> </u>
	Well No. 10	6808 47th St.	10	12"	67.8 ft	600		·
	Well No. 11	3792 47th Ave.	11	14"	55 ft	n/a	0	
	Well No. 12	5950 Dewey	12	14"	86.6 ft	n/a	0	
	Well No. 13	7100 Franklin	13	14"	33.5 ft	1000	1502	
	Well No. 14	4129 Apostolo	14	14"	57 ft	700		
	Well No. 15	5351 47th Ave.	15	14"	63 ft	1000	489	
	Well No. 16	6540 Vernace	16	14"	45 ft	400		•.
	Well No. 17	6627 46th St.	17	14"	48 ft	450		

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.	<u> </u>	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								70.0 100
2	Flume		i -						
3	Lined conduit								
4									
5	Tota	als	<u> </u>				·		

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							0.0. 1000	7 til Longtillo
7	Flume									
8	Lines conduit							_		
9									· · · · · · · · · · · · · · · · · · ·	
10		Totals								

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

Line		Ī								
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					<u> </u>				-
14	Copper					· · · · · · · · · · · · · · · · · · ·	 			
15	Riveted steel									
	Standard screw					,			-	· · · · · · · · ·
17	Screw or welded casing									-
	Cement - asbestos			475			15,779		69,750	49,549
	Welded steel	122	3,918				23,928		76,237	14,195
	Wood								19,201	17,100
	Other (specify) PVC		639	149		<u> </u>	1,290		3,050	20,021
22	Totals	122	4,557	624			40,997	54	149,037	83,765

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

Line							:	Other Sizes (Specify Sizes)	Total
No.		10	12	14	16	18	20		All Sizes
	Cast Iron			70					124
24	Cast iron (cement lined)						· · · · · · · · · · · · · · · · · · ·		 '
25	Concrete						· · · · · · · · · · · · · · · · · · ·	" 	 -
26	Copper								
27	Riveted steel					<u> </u>			·
28	Standard screw					-			
	Screw or welded casing						 		
30	Cement - asbestos	875	i i						136,428
31	Welded steel	T				 			118,400
32	Wood					 	 		110,400
33	Other (specify) PVC	7,981	12,665			 			45,795
34	Totals	8,856	12,665	70		-	_		300,747

SCHEDULE D-4 Number of Active Service Connections

	Metered	- Dec 31	Flat Rate - Dec 31		
	Prior	Current	Prior	Current	
Classification	Year	Year	Year	Year	
Single family residential		· · · · · ·	3,914	3,802	
Commercial and Multi-residential					
Large water users					
Public authorities			1	. 1	
Irrigation					
Other (specify)	712	717			
Subtotal	712	717	3,915	3,803	
Private fire connections			28	32	
Public fire hydrants			317	317	
Total	712	717	4,260	4,152	

SCHEDULE D-5 Number of Meters and Services on

SCHEDULE D-6 Meter Testing Data

	Pipe S	ystems at E	nd of Year	
	Size	Meters	Services	 A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:
	5/8 x 3/4 - in		XXXXXXXXXXXXXXXX	New, after being received0
	3/4 - in	. 4	4	2. Used, before repair 1
-	1 - in	346	346	3. Used, after repair 0
	1 1/2 - in	160	160	Found fast, requiring billing
	2 - in	164	164	adjustment 0
	3 - in	29	. 29	
	4 - in	10	10	B. Number of Meters in Service Since Last Test
	- in	4	4	1. Ten years or less
	Other	-	0	. 2. More than 10, but less
				than 15 years
	Total	717	717	3. More than 15 years 27

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

Classification	During Current Year								
of Service	January	February	March	April	May	June	July	Subtotal	
Single-family residential								<u>-</u>	
Commercial and Multi-residential								-	
Large water users									
Public authorities									
Irrigation									
Other (specify) - Class not separate	ed	66,911		117,265	,	116,842		301,018	
Total	-	66,911		117,265	-	116,842	-	301,018	
Classification	Classification			During Current Year					
of Service	August	September	October	November	December	Subtotal	Total	Total	
Single-family residential							•		
Commercial and Multi-residential						-	-		
Large water users				l			-		
Public authorities					<u> </u>	_	-		
Irrigation							-		
Other (specify) - Class not sep	178,728		125,167		72,315	376,210	677,228	648,09	
Total	178,728		125,167	-	72,315	376,210	677,228	648,09	

A DUCTOR TO Die au ul'hubuledoù du cremic issuit indonzations ou financeur au timmet e a minimata e a minimata								
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 yer (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.

es Fees collected for new of Commercial NAME		<u></u>	
Commercial NAME	-	AMOUNT	
NAME			
		\$	
		C	_
		\$	-
	- -	\$	-
Residential	· ·	egal et en ge	
NAME		AMOUNT	
	_	\$	_
	_	\$	_
	- -	\$	-
ary of the bank account act	tivities showing:		
		r	\$
	NAME	NAME ary of the bank account activities showing: Balance at beginning of year Deposits during the year	NAME \$ \$ \$ s s s s ary of the bank account activities showing: Balance at beginning of year Deposits during the year Interest earned for calendar year Withdrawals from this account

SCHEDULE D-8 Status With State Board of Public Health

1	Has the State or Local Health Department reviewed the san	itary condition of your water system during the past year? No		
2	Are you having routine laboratory tests made of water serve	d to your consumers? Yes		
3	Do you have a permit from the State Board of Public Health for operation of your water system? Yes			
4	Date of permit: 9/1/05	5 If permit is "temporary", what is the expiration date?		
6	If you do not hold a permit, has an application been made for	or such permit? 7 If so, on what date?		

SCHEDULE D-9 Statement of Material Financial Interest

Use this space to report the Information required by Section 2 of General Order No. 104-A. If no material financial interest existed during the year or contemplated at the end of the year, such fact shall be so stated. If additional space is required, attach a supplementary statement with reference made thereto.

Fruitridge Vista Water Company has no financial interest in any other company.

DECLARATION

Before Signing, Please Check to See That All Schedules Have Been Completed (See Instruction 3 on front cover)

i, the undersigned	Robert C. Cook, Jr.
	Officer, Partner or Owner
of .	Fruitridge Vista Water Company
·	Name of Utility
of the respondent; that I have carefu	t this report has been prepared by me, or under my direction, from the books, papers and records examined the same, and declare the same to be a complete and correct statement of the business ident and the operations of its property for the period from and including January 1, 2008 SIGNED
	Title G- M
	(12 -00
	Date 6-12-09

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