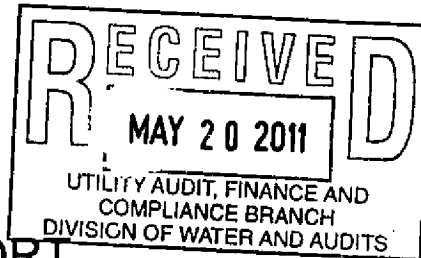


74

Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# _____



2010
ANNUAL REPORT
OF

Fruitridge Vista Water Company

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

P.O. Box 15170

Sacramento, CA 95851

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2010

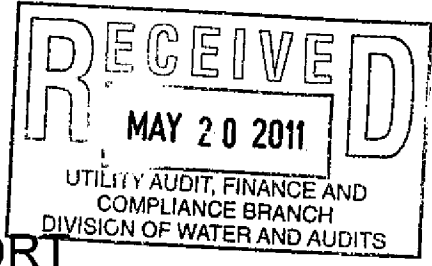
REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2011

74

Received _____
Examined _____

**CLASS B and C
WATER UTILITIES**

U# _____



**2010
ANNUAL REPORT
OF**

Fruitridge Vista Water Company

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

P.O. Box 15170

Sacramento, CA 95851

(OFFICIAL MAILING ADDRESS)

ZIP

**TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2010**

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2011

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

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

May 17, 2011

Fruitridge Vista Water Company
P.O. Box 15170
Sacramento, CA 95851

We have compiled the balance sheets of Fruitridge Vista Water Company as of December 31, 2010 and 2009, and the related income statement for the year ended December 31, 2010, included in the accompanying prescribed form. We have also compiled the supplementary information included on pages 11 (Schedule A-1) through 20 (Schedule A-17), pages 22 (Schedule B-1) through 26 (Schedule C-2), page 6 (Balance Sheet Data and Capitalization), page 7 (Income Statement and Other Data), page 8 (Excess Capacity and Non-Tariffed Services), and pages 31 through 33 For All Water Companies Safe Drinking Water Bond Act / State Revolving Fund Data and Facilities Fees Data. We have not audited or reviewed the accompanying financial statements and supplementary schedules and, accordingly, do not express an opinion or provide any assurance about whether the financial statements and supplementary schedules are in accordance with the form prescribed by the Public Utilities Commission of the State of California.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with requirements prescribed by the Public Utilities Commission of the State of California and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

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 accounting principles generally accepted in the United States of America.

The supplementary information contained on page 5 (General Information), page 26 (Schedule C-3) through page 30 and page 34 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

TABLE OF CONTENTS

	<u>Page</u>
General Instructions	3
Instructions for Preparation of Selected Financial Data Sheet for All Water Utilities	4
General Information	5
Balance Sheet Data and Capitalization	6
Income Statement and Other Related Data	7
Excess Capacity and Non-Tariffed Services	8
Schedule A - Comparative Balance Sheet	9-10
Schedule A-1 - Utility Plant	11
Schedule A-1a - Account No. 101 - Water Plant in Service	11
Schedule A-1b - Account No. 103 - Water Plant Held for Future Use	12
Schedule A-2 - Account No. 121 - Non-Utility Property and Other Assets	12
Schedule A-3 - Account Nos. 108 and 122 - Depreciation and Amortization Reserves	13
Schedule A-3a - Account No. 108 - analysis of Entries in Depreciation Reserve	14
Schedule A-4 - Account No. 174 - Other Current Assets	14
Schedule A-5 - Account Nos. 180 and 253 - Unamortized Debt Discount and Expense and Unamortized Premium on Debt	15
Schedule A-6 - Account Nos. 201 and 204 - Capital Stock	16
Schedule A-7 - Record of Stockholders at End of Year	16
Schedule A-8 - Account No. 211 - Other Paid in Capital (Corporations Only)	16
Schedule A-9 - Account No. 215 - Retained Earnings (Corporations Only)	17
Schedule A-10 - Account No. 218 - Proprietary Capital (Sole Proprietor or Partnership)	17
Schedule A-11 - Account No. 224 - Long-Term Debt	18
Schedule A-12 - Account No. 225 - Advances from Associated Companies	18
Schedule A-13 - Account No. 235 - Payables to Associated Companies	18
Schedule A-14 - Account No. 241 - Other Current Liabilities	19
Schedule A-15 - Account No. 252 - Advances for Construction	19
Schedule A-16 - Account Nos. 255, 282, and 283 - Deferred Taxes	19
Schedule A-17 - Account No. 271 - Contributions in Aid of Construction	20
Schedule B - Income Statement	21
Schedule B-1 - Account No. 400 - Operating Revenues	22
Schedule B-2 - Account No. 401 - Operating Expenses	23
Schedule B-3 - Account No. 408, 409, 410 - Taxes Charged During the Year	24
Schedule B-4 - Reconciliation of Reported Net Income for Federal Income Taxes	24
Schedule B-5 - Account Nos. 421 and 426 - Income from Non-Utility Operations	25

TABLE OF CONTENTS

	<u>Page</u>
Schedule B-6 - Account No. 427 - Interest Expense	25
Schedule C-1 - Compensation of Individual Proprietor, Partners and Employees Included in Expenses	25
Schedule C-2 - Loans to Directors, Officers, or Shareholders	26
Schedule C-3 - Engineering and Management Fees and Expenses, Etc., During Year	26
Schedule D-1 - Sources of Supply and Water Developed	27
Schedule D-2 - Description of Storage Facilities	27
Schedule D-3 - Description of Transmission and Distribution Facilities	28
Schedule D-4 - Number of Active Service Connections	29
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	29
Schedule D-6 - Meter Testing Data	29
Schedule D-7 - Water Delivered to Metered Customers	29
Schedule D-8 - Status With State Board of Public Health	30
Schedule D-9 - Statement of Material Financial Interest	30
Safe Drinking Water Bond Act / State Revolving Fund Data	31-32
Facility Fees Data	33
Declaration	34
Index	35

GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NOT LATER THAN MARCH 31, 2011**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION
DIVISION OF WATER AND AUDITS
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 Page 34, must be signed by an authorized 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. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2010, through December 31, 2010. Fiscal year reports will not be accepted.

INSTRUCTIONS

FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL WATER UTILITIES

To prepare the attached data sheets, refer to the Balance Sheet, Income Statement and supporting detail schedules in the annual report for the required data.

Please follow the instructions below:

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

BALANCE SHEET AND CAPITALIZATION DATA

Calendar Year 2010

NAME OF UTILITY Fruitridge Vista Water Company PHONE (916)443-2607

PERSON RESPONSIBLE FOR THIS REPORT Robert Cook Jr.

	<u>1/1/2010</u>	<u>12/31/2010</u>	<u>Average</u>
BALANCE SHEET DATA			
1 Intangible Plant	751	751	751
2 Land and Land Rights	5,807,914	5,807,914	5,807,914
3 Depreciable Plant	12,154,320	12,425,749	12,290,035
4 Gross Plant in Service	17,962,985	18,234,414	18,098,700
5 Less: Accumulated Depreciation	(3,387,716)	(3,606,433)	(3,497,075)
6 Net Water Plant in Service	14,575,269	14,627,981	14,601,625
7 Water Plant Held for Future Use	-	-	-
8 Construction Work in Progress	2,735,152	5,364,733	4,049,943
9 Materials and Supplies	30,454	24,512	27,483
10 Less: Advances for Construction	(39,680)	(37,083)	(38,382)
11 Less: Contribution in Aid of Construction	(10,721,898)	(10,772,366)	(10,747,132)
12 Less: Accumulated Deferred Income and Investment Tax Credits	-	-	-
13 Net Plant Investment	<u>6,579,297</u>	<u>9,207,777</u>	<u>7,893,537</u>
CAPITALIZATION			
14 Common Stock	1,753,171	1,779,989	1,766,580
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Paid-in Capital	-	-	-
17 Retained Earnings	994,358	1,098,584	1,046,471
18 Common Stock and Equity (Lines 14 through 17)	<u>2,747,529</u>	<u>2,878,573</u>	<u>2,813,051</u>
19 Preferred Stock	-	-	-
20 Long-Term Debt	4,626,480	5,747,167	5,186,824
21 Notes Payable	75,053	176,278	125,666
22 Total Capitalization (Lines 18 through 21)	<u>7,449,062</u>	<u>8,802,018</u>	<u>8,125,540</u>

INCOME STATEMENT AND OTHER DATA

Calendar Year 2010

NAME OF UTILITY Fruitridge Vista Water Company

PHONE (916)443-2607

	Annual Amount
INCOME STATEMENT	
23 Unmetered Water Revenue	1,129,963
24 Fire Protection Revenue	12,270
25 Irrigation Revenue	-
26 Metered Water Revenue	832,261
27 Total Operating Revenue	1,974,494
28 <u>Operating Expenses</u>	1,651,270
29 Depreciation Expense (Composite Rate 1.87%)	109,430
30 Amortization and Property Losses	-
31 Property Taxes	23,021
32 Taxes Other Than Income Taxes	51,539
33 Total Operating Revenue Deduction Before Taxes	1,835,260
34 California Corp. Franchise Tax	4,460
35 Federal Corporate Income Tax	-
36 Total Operating Revenue Deduction After Taxes	1,839,720
37 Net Operating Income (Loss) - California Water Operations	134,774
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	352
39 Income Available for Fixed Charges	135,126
40 Interest Expense	(30,900)
41 Net Income (Loss) Before Dividends	104,226
42 Preferred Stock Dividends	-
43 Net Income (Loss) Available for Common Stock	104,226
OTHER DATA	
44 Refunds of Advances for Construction	2,597
45 Total Payroll Charged to Operating Expenses	674,832
46 Purchased Water	1,661
47 Power	186,592

			Annual Average
<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31
48 Metered Service Connections		721	726
49 Flat Rate Service Connections		3,962	3,962
50 Total Active Service Connections		4,683	4,688

Excess Capacity and Non-Tariffed Services

NOTE: In D.00-07-018, D.03-04-028, and D. 04-12-023, the CPUC set forth rules and requirements regarding water utilities provision of non-tariffed services using excess capacity. These decisions require water utilities to: 1) file an advice letter requesting Commission approval of that service, 2) provide information regarding non-tariffed goods/services in each 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 2010:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number
	NONE										

**SCHEDULE A
COMPARATIVE BALANCE SHEETS
Assets and other Debits**

Line No.	Acct. No.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
		UTILITY PLANT			
1	101	Water plant in service	A-1	18,234,414	17,962,985
2	103	Water plant held for future use	A-1&A-1b	-	-
3	104	Water plant purchased or sold	A-1	-	-
4	105	Water plant construction work in progress	A-1	5,364,733	2,735,152
5		Total utility plant		23,599,147	20,698,137
6	106	Accumulated depreciation of water plant	A-3	(3,606,433)	(3,387,716)
7	114	Water plant acquisition adjustments	A-1	110,312	110,312
8		Total amortization and adjustments		(3,496,121)	(3,277,404)
9		Net utility plant		20,103,026	17,420,733
		INVESTMENTS			
10	121	Non-utility property and other assets		11,843	11,843
11	122	Accumulated depreciation of non-utility property	A-3	(11,332)	(10,306)
12		Net non-utility property		511	1,537
13	123	Investments in associated companies		-	-
14	124	Other investments		-	-
15		Total investments		511	1,537
		CURRENT AND ACCRUED ASSETS			
16	131	Cash		42,987	28,810
17	132	Special accounts		4,491,891	6,728,355
18	141	Accounts receivable - customers		147,794	165,189
19	142	Receivables from associated companies		-	-
20	143	Accumulated provision for uncollectible accounts		-	-
21	151	Materials and supplies		24,512	30,454
22	174	Other current assets		106,530	48,291
23		Total current and accrued assets		4,813,714	7,001,099
24	180	Deferred charges	A-5	3,900,511	2,694,603
25		Total assets and deferred charges		28,817,762	27,117,972

SCHEDULE A
COMPARATIVE BALANCE SHEETS
Liabilities and Other Credits

Line No.	Acct. No.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
CORPORATE CAPITAL AND SURPLUS					
1	201	Common stock	A-6	1,779,989	1,753,171
2	204	Preferred stock	A-6	-	-
3	211	Other paid-in capital	A-8	-	-
4	215	Retained earnings	A-9	1,098,584	994,358
5		Total corporate capital and retained earnings		2,878,573	2,747,529
PROPRIETARY CAPITAL					
6	218	Proprietary capital	A-10	-	-
7	218.1	Proprietary drawings		-	-
8		Total proprietary capital		-	-
LONG TERM DEBT					
9	224	Long term debt	A-11	5,747,167	4,626,480
10	225	Advances from associated companies	A-12	-	-
CURRENT AND ACCRUED LIABILITIES					
11	231	Accounts payable		196,533	103,317
12	232	Short term notes payable		176,278	75,053
13	233	Customer deposits		10,967	7,967
14	235	Payables to associated companies	A-13		-
15	236	Accrued taxes		23,351	52,521
16	237	Accrued interest		20,641	34,894
17	241	Other current liabilities	A-14	12,159	11,825
18		Total current and accrued liabilities		439,929	285,577
DEFERRED CREDITS					
19	252	Advances for construction	A-15	37,083	39,680
20	253	Other credits		8,942,644	8,696,809
21	255	Accumulated deferred investment tax credits	A-16	-	-
22	282	Accumulated deferred income taxes - ACRS depreciation	A-16	-	-
23	283	Accumulated deferred income taxes - other	A-16	-	-
24		Total deferred credits		8,979,727	8,736,489
CONTRIBUTIONS IN AID OF CONSTRUCTION					
25	271	Contributions in aid of construction	A-17	11,778,266	11,604,550
26	272	Accumulated amortization of contributions		(1,005,900)	(882,652)
27		Net contributions in aid of construction		10,772,366	10,721,898
28		Total liabilities and other credits		28,817,762	27,117,973

**SCHEDULE A-1
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plt Additions During year (c)	Plt Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water plant in service	17,962,985	285,389	13,960	-	18,234,414
2	103	Water plant held for future use	-	-	-	-	-
3	104	Water plant purchased or sold	-	-	-	-	-
4	105	Construction work in progress - water plant	2,735,152	2,629,581		-	5,364,733
5	114	Water plant acquisition adjustments	110,312	-		-	110,312
6		Total utility plant	20,808,449	2,914,970	13,960	-	23,709,459

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

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

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plt Additions During year (c)	Plt Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
		NON-DEPRECIABLE PLANT					
1	301	Intangible plant	751				751
2	303	Land	5,807,914				5,807,914
3		Total non-depreciable plant	5,808,665	-	-	-	5,808,665
		DEPRECIABLE PLANT					
4	304	Structures	819,788				819,788
5	307	Wells	879,443	22,801			902,244
6	317	Other water source plant	39,288				39,288
7	311	Pumping equipment	1,361,931	13,056	7,200		1,367,787
8	320	Water treatment plant	181,800	1,896	300		183,396
9	330	Reservoirs, tanks and sandpipes	26,882				26,882
10	331	Water mains	7,013,667	202,861	4,040		7,212,488
11	333	Services and meter installations	662,106	25,566	220		687,452
12	334	Meters	306,330	4,601	1,450		309,481
13	335	Hydrants	183,726	3,902	750		186,878
14	339	Other equipment	243,869	3,245			247,114
15	340	Office furniture and equipment	132,137	7,461			139,598
16	341	Transportation equipment	303,353				303,353
17		Total depreciable plant	12,154,320	285,389	13,960	-	12,425,749
18		Total water plant in service	17,962,985	285,389	13,960	-	18,234,414

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

SCHEDULE A-1b
Account No. 103 - Water Plant Held for Future Use

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property will be placed in Service (c)	Balance End of Year (d)
1				
2	None			
3				
4				
5				
6				
7				
8				
9				
10	Total			

SCHEDULE A-2
Account No. 121 - Non-utility Property and Other Assets

Line No.	Name and Description of Property (a)	Book Value End of Year (b)
1		
2	Computer Equipment	1,659
3	Office Exercise Equipment	10,184
4		
5		
6		
7		
8		
9		
10	Total	11,843

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

Line No.	Item (a)	Account 106 Water Plant (b)	Account 106.1 SDWBA Loans (c)	Account 122 Non-utility Property (d)
1	Balance in reserves at beginning of year	3,383,532	4,183	10,306
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	109,430	-	-
4	(b) Charged to Account No 272	119,790	3,458	-
5	(c) Charged to clearing accounts	-	-	-
6	(d) Salvage recovered	-	-	-
7	(e) All other credits (Footnote 2)			1,026
8	Total Credits	229,220	3,458	1,026
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired	13,960	-	-
11	(b) Cost of removal	-	-	-
12	(c) All other debits (Footnote 3)	-	-	-
13	Total debits	13,960	-	-
14	Balance in reserve at end of year	3,598,792	7,641	11,332
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE			1.87%
16				
17	(2) EXPLANATION OF ALL OTHER CREDITS:			
18	NonUtility Depreciation Expense acct 426	1,026		
19				
20				
21				
22				
23	(3) EXPLANATION OF ALL DOTHER DEBITS:			
24				
25				
26				
27				
28				
29	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION			
30	(a) Straight line		<input checked="" type="checkbox"/>	
31	(b) Liberalized		<input type="checkbox"/>	
32	(1) Sum of the years digits		<input type="checkbox"/>	
33	(2) Double declining balance		<input type="checkbox"/>	
34	(3) Other		<input checked="" type="checkbox"/>	
35	(c) Both straight line and liberalized		<input checked="" type="checkbox"/>	

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

Line No.	Acct No.	Depreciable Plant (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserve During Year Excl. Cost of Removal (d)	Salvage and Cost of Removal Net (Dr.) or (Cr.) (e)	Balance End of Year (f)
1	304	Structures	120,781	13,281			134,062
2	307	Wells	284,117	22,895			307,012
3	317	Other water source plant	3,539	1,104			4,643
4	311	Pumping equipment	390,730	37,260	7,200		420,790
5	320	Water treatment plant	91,930	5,131	300		96,761
6	330	Reservoirs, tanks and sandpipes	26,368	1,134			27,502
7	331	Water mains	1,246,491	90,434	4,040		1,332,885
8	333	Services and meter installations	296,324	14,845	220		310,949
9	334	Meters	241,336	15,057	1,450		254,943
10	335	Hydrants	105,714	3,521	750		108,485
11	339	1 Other equipment	137,239	11,734			148,973
12	340	1 Office furniture and equipment	135,033	12,823			147,856
13	341	1 Transportation equipment	303,931	-			303,931
14		Total	3,383,533	229,219	13,960	-	3,598,792

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

Line No.	Item (a)	
1	Prepaid insurance	18,392
2	Prepaid lease costs	306
3	Prepaid property tax	6,203
4	Miscellaneous receivables	52,937
5	SRF Fee receivable	18,645
6	City of Sacramento Fee receivable	9,672
7	Note receivable	375
8		
9		
10		106,530

SCHEDULE A-5

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

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

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

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

Line No.	Class of Stock (a)	Date of Issue (b)	Number of Shares Authorized by Articles of Incorporation (c)	Par or Stated Value (d)	Number of Shares Outstanding (e)	Amount Outstanding End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common	6/5/2007	1,000	none	100	1,779,989		none
2								
3								
4								
5								
6								
7								
8					100	1,779,989	Total	\$ -

SCHEDULE A-7
Record of Stockholders at End of Year

Line No.	COMMON STOCK		PREFERRED STOCK	
	Name (a)	Number of Shares (b)	Name (c)	Number of Shares (d)
1	Robert C. Cook, Jr.	50		
2	Robert C. Cook, Jr., subject to legal life estate for Jane			
3	A. Cook	50		
4				
5				
6				
7				
8				
9				
10	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		
5		
6		
7		
8	Total	0

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	994,358
2	CREDITS	
3	Net income	104,226
4	Prior period adjustments	
5	Other credits (detail)	
6	Total credits	104,226
7		
8	DEBITS	
9	Net losses	-
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	-
12	Dividend appropriations - common stock	
13	Other debits (detail)	-
14	Total debits	-
15	Balance end of year	1,098,584

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)	
6	Total credits	-
7	DEBITS	
8	Net losses	-
9	Withdrawals during year	
10	Other debits (detail) -	-
11	Total debits	-
12	Balance end of year	-

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

Line No.	Class (a)	Name of Issue (b)	Date of Issue (c)	Date of Maturity (d)	Principal Amount Authorized (e)	Outstanding Per Balance Sheet (f)	Rate of Interest (g)	Interest Accrued During Year (h)	Sinking Fund (i)	Interest Paid During Year (j)
1	State Revolving Fund		7/9/2007	10/1/2027	4,694,096	4,064,167	0%	-	-	-
2	City of Sacramento		7/1/2007	7/1/2027	1,980,000	1,683,000	varies	21,845	99,000	38,491
3										
4										
5										
6	Total					5,747,167		21,845	99,000	38,491

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					
5					
6	Totals				

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

Line No.	Nature of Obligation (a)	Balance End of Year (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1					
2	None				
3					
4					
5					
6	Totals				

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

Line No.	Description (a)	Balance End of Year (b)
1	Accrued salaries & benefits	5,135
2	PUC surcharge payable	7,024
3		
4		
5	Totals	12,159

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	N/A	39,680
2	Additions during year		
3	Subtotal - Beginning balance plus additions during year		39,680
4	Charges during year:		
5	Refunds		
6	Percentage of revenue basis	-	
7	Proportionate cost basis	2,597	
8	Present worth basis		
9	Total refunds	2,597	
10	Transfers to Acct. 271, Contributions in aid of Construction		
11	Due to expiration of contracts		
12	Due to present worth discount		
13	Total transfers to Acct. 271	0	
14	Securities Exchanged for Contracts (Enter detail below)		
15	Subtotal - charges during year		2,597
16	Balance end of year		37,083

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	Deferred Income Taxes-ACRS		15,036	0
2	Deferred Income Taxes-MACRS			321,027
3	Deferred Income Taxes-ACRS (S corp)		(15,036)	0
4	Deferred Income Taxes-MACRS (S corp)			(321,027)
5	Totals	-	-	-

SCHEDULE A-17

Account No. 271 - Contributions in Aid of Construction

Instructions for Preparation of Schedule of Contributions in Aid of Construction

- 1 The credit balance in the account other than that portion of the balance relating to nondepreciable property (column d), to property retired prior to January 1, 1955 (column e), shall be written off through charges to this account and credits to Account No. 106, Accumulated depreciation of water plant, over a period equal to the estimated service life of the property involved. Upon retirement of depreciable property for which a depreciation reserve has been created through charges to this account, the cost thereof shall be credited to the appropriate plant account and concurrently charged to Account No. 106. If the property is retired prior to the service life originally estimated, the balance in this account with respect to the retired property shall be transferred to the depreciation reserve account.

- 2 That portion of the balance applicable to nondepreciable property shall remain unchanged until the property is sold or otherwise retired. Upon retirement, the cost of such nondepreciable property acquired by donation or through use of donated funds shall be credited to the appropriate plant account and charged to this account to clear the credit balance carried herein.

- 3 That portion of the balance representing donations on property retired prior to January 1, 1955 (column e), and the amount of depreciation accrued to January 1, 1955, on property in service (column f), shall not be transferred from this account or otherwise disposed of without first receiving written authorization from the Commission.

Line No.	Item (a)	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 (e)	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 (f)
			Depreciable (c)	Non-Depreciable (d)		
1	Balance beginning of year	11,604,550	8,318,761	3,285,789	-	-
2	Add: Credits to account during year					
3	Contributions received during year	173,716	173,716	-	-	-
4	Other credits*	-	-	-	-	-
5	Total credits	173,716	173,716	-	-	-
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	11,778,266	8,492,477	3,285,789	-	-

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

**SCHEDULE B
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Page No. (b)	Amount (c)
		UTILITY OPERATING INCOME		
1	400	Operating revenues	B-1	1,974,494
		OPERATING REVENUE DEDUCTIONS		
2	401	Operating expenses	B-2	1,651,270
3	403	Depreciation expense	A-3	109,430
4	407	SDWBA loan amortization expense	pages 7 & 8	-
5	408	Taxes other than income taxes	B-3	74,560
6	409	State corporate income tax expense	B-3	4,460
7	410	Federal corporate income tax expense	B-3	-
8		Total operating revenue deductions		1,839,720
9		Total utility operating income		134,774
		OTHER INCOME AND DEDUCTIONS		
10	421	Non-utility income	B-5	1,992
11	426	Miscellaneous non-utility expense	B-5	(1,640)
12	427	Interest expense	B-6	(30,900)
13		Total other income and deductions		(30,548)
14		Net income		104,226

SCHEDULE B-1
Account No. 400 - Operating Revenues

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
		WATER SERVICE REVENUES			
1	460	Unmetered water revenue			
2		460.1 Single - family residential	1,123,074	1,107,976	15,098
3		460.2 Commercial and multi-residential			-
4		460.3 Large water users			-
5		460.5 Safe Drinking Water Bond Surcharge	0	0	-
6		460.9 Other unmetered revenue			-
7		Sub-total	1,123,074	1,107,976	15,098
8	462	Fire protection revenue			
9		462.1 Public fire protection			-
10		462.2 Private fire protection	12,270	12,184	86
11		Sub-total	12,270	12,184	86
12	465	Irrigation revenue			-
13	470	Metered water revenue			
14		470.1 Single-family residential	832,261	815,743	16,518
15		470.2 Commercial and multi-residential			-
16		470.3 Large water users			-
17		470.5 Safe Drinking Water Bond Surcharge			-
18		470.9 Other metered revenue			-
19		Sub-total	832,261	815,743	16,518
20		Total water service revenues	1,967,605	1,935,903	31,702
21	480	Other water revenue	6,889	8,012	(1,123)
22		Total operating revenues	1,974,494	1,943,915	30,579

SCHEDULE B-2
Account No. 401 - Operating Expenses

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
		PLANT OPERATION AND MAINTENANCE EXPENSES			
		VOLUME RELATED EXPENSES			
1	610	Purchased water	1,661	1,473	188
2	615	Power	186,592	167,419	19,173
3	618	Other volume related expenses	25,439	31,857	(6,418)
4		Total volume related expenses	213,692	200,749	12,943
		NON-VOLUME RELATED EXPENSES			
5	630	Employee labor	282,371	251,587	30,784
6	640	Materials	33,819	67,716	(33,897)
7	650	Contract work	113,861	104,848	9,013
8	660	Transportation expenses	82,175	69,999	12,176
9	664	Other plant maintenance expenses	52,933	39,936	12,997
10		Total non-volume related expenses	565,159	534,086	31,073
11		Total plant operation and maintenance exp.	778,851	734,835	44,016
		ADMINISTRATIVE AND GENERAL EXPENSES			
12	670	Office salaries	163,406	159,353	4,053
13	671	Management salaries	229,055	239,643	(10,588)
14	674	Employee pensions and benefits	203,418	176,489	26,929
15	676	Uncollectible accounts expense	4,315	2,983	1,332
16	678	Office services and rentals	61,328	57,403	3,925
17	681	Office supplies and expenses	66,725	59,685	7,040
18	682	Professional services	125,897	52,813	73,084
19	684	Insurance	67,304	64,965	2,339
20	688	Regulatory commission expense	4,055	36,885	(32,830)
21	689	General expenses	6,496	3,075	3,421
22		Total administrative and general expenses	931,999	853,294	78,705
23	800	Expenses capitalized	(59,580)	(58,331)	(1,249)
24		Net administrative and general expense	872,419	794,963	77,456
25		Total operating expenses	1,651,270	1,529,798	121,472

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

Line No.	Type of Tax (a)	Total Taxes Charged During Year (b)	Distribution of Taxes Charged	
			Water (c)	Nonutility (d)
1	Taxes on real and personal property	23,021	23,021	
2	State corporate franchise tax	4,460	4,460	
3	State unemployment insurance tax	3,313	3,313	
4	Other state and local taxes	-	0	
5	Federal unemployment insurance tax	828	828	
6	Federal insurance contributions act	38,009	38,009	
7	Other federal taxes	9,389	9,389	
8	Federal income taxes	-	0	
9	Totals	79,020	79,020	-

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

- 1 Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.
- 2 If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.
- 3 Show taxable year if other than calendar year from _____ to _____.

Line No.	Particulars (a)	Amount (b)
1	Net income (loss) for the year per Schedule B, page 4	104,226
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4	Addback tax expense booked State	4,460
5		
6		
7		
8		
9		
10	Federal tax net income	108,686
11	Computation of tax:	-
12		
13	S CORPORATION - NO FEDERAL INCOME TAX	-
14		
15		-
16		
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	0	-
2	NonUtility Interest Income	1,992	
3			
4	NonUtility Expense		1,640
5	Total	1,992	1,640

SCHEDULE B-6
Account No. 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Interest charges	30,900
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	30,900

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		282,371	37,404	319,775
2	670	Office salaries		163,406		163,406
3	671	Management salaries		229,055		229,055
4						
5						
6		Total	0	674,832	37,404	712,236

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

Line No.	Name (a)	Title (b)	Amount (c)	Interest Rate (d)	Maturity Date (e)	Security Given (f)	Date of Shareholder Authorization (g)	Other Information (h)
1	Robert Cook Jr.	President	375	0%	2/15/2011	none	6/15/2008	
2								
3								
4								
5								
6								
7	Total							

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

Line No.	<p>Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership, or person covering supervision and/or management of any department of the respondent's affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.</p>
1	1. Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year? Answer: (Yes or No) NO
3	(If the answer is in the affirmative, make appropriate replies to the following questions)*
4	2. Name of each organization or person that was a party to such a contract or agreement.
5	
6	3. Date of original contract or agreement.
7	4. Date of each supplement or agreement.
8	5. Amount of compensation paid during the year for supervision or management \$
9	6. To whom paid
10	7. Nature of payment (salary, traveling expenses, etc.).
11	8. Amounts paid for each class of service.
12	
13	9. Basis for determination of such amounts
14	
15	10. Distribution of payments: Amount
16	(a) Charged to operating expenses
17	(b) Charged to capital amounts
18	(c) Charged to other account
19	Total \$ -
20	11. Distribution of charges to operating expenses by primary accounts
21	Number and Title of Account Amount
22	
23	
24	
25	Total \$ -
26	12. What relationship, if any, exists between respondent and supervisory and/or managing concerns?
27	
<p>* File with this report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished, in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.</p>	

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

STREAMS					FLOW IN (Unit) 2		Annual Quantities Diverted (Unit) 2	Remarks
Line No.	Diverted Into *	From Stream or Creek (Name)	Location of Diversion Point	Priority Right	Diversions			
				Claim	Capacity	Max.	Min.	
1								
2								
3	N/A							
4								
5								
WELLS						Pumping Capacity gpm (Unit) 2	Annual Quantities Pumped (Unit) 2	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	1 Depth to Water			
6								
7	See attached							
8								
9								
10								
TUNNELS AND SPRINGS				FLOW IN (Unit) 2		Annual Quantities Pumped (Unit) 2	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum			
11								
12	N/A							
13								
14								
15								
Purchased Water for Resale								
16	Purchased from City of Sacramento							
17	Annual Quantities purchased	125.5			(Unit chosen) 1	ccf		
18								
19								
<p>* State ditch pipeline reservoir, etc., with name, if any. 1 Average depth to water surface below ground surface 2 The quantity unit in established use for experiencing water stored and used in large amounts is the acre foot, which equals 43,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second. In gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.</p>								

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

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
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
2010

WELLS						Pumping Capacity gpm (Unit) 2	Annual Quantities Pumped kg	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water			
	Well No. 1	4712 Iowa	1	10"	45 ft	450	0	
	Well No. 2	4718 Iowa	2	10"	46.5 ft	n/a	0	
	Well No. 3	5861 44th St.	3	14"	55 ft	500	275790	
	Well No. 4	5659 44th St.	4	14"	54 ft	300	74627	
	Well No. 5	5800 40th St.	5	14"	52 ft	560	305	
	Well No. 6	4560 Soledad	6	10"	54 ft	300	119627	
	Well No. 7	6211 Leola	7	14"	68 ft	500	62789	
	Well No. 8	6831 Chevy Chase	8	14"	80 ft	300	154075	
	Well No. 9	6602 wire	9	14"	62 ft	500	203333	
	Well No. 10	6808 47th St.	10	12"	67.8 ft	600	6296	
	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	611	
	Well No. 14	4129 Apostolo	14	14"	57 ft	700	93518	
	Well No. 15	5351 47th Ave.	15	14"	63 ft	1000	756	
	Well No. 16	6540 Vernace	16	14"	45 ft	600	234450	
	Well No. 17	6627 46th St.	17	14"	48 ft	450	5161	

SCHEDULE D-3
Description of Transmission and Distribution Facilities

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

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

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

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

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

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

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

Line No.		1 1/2	2	2 1/2	3	3 1/2	4	5	6	8
11	Cast Iron							54		
12	Cast iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos			475			15,779		69,750	49,549
19	Welded steel	122	3,918				23,928		76,237	14,195
20	Wood									
21	Other (specify) PVC		639	149			1,290		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 No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)	Total All Sizes
23	Cast Iron			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								118,400
32	Wood								-
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**

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior	Current	Prior	Current
	Year	Year	Year	Year
5/8 x 3/4 - in				
3/4 - in	4	4		
1 - in	351	355		
1 1/2 - in	163	163		
2 - in	162	163		
3 - in	27	27		
4 - in	10	10		
Other	4	4	-	-
			4,314	4,318
Total	721	726	4,314	4,318

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

Size	Meters	Services
5/8 x 3/4 - in	-	-
3/4 - in	4	4
1 - in	355	355
1 1/2 - in	163	163
2 - in	163	163
3 - in	27	27
4 - in	10	10
6 - in	4	4
Other	-	4,318
Total	726	5,044

**SCHEDULE D-6
Meter Testing Data**

A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received	0
2. Used, before repair	0
3. Used, after repair	0
4. Found fast, requiring billing adjustment	0
B. Number of Meters in Service Since Last Test	
1. Ten years or less	238
2. More than 10, but less than 15 years	124
3. More than 15 years	364

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

Classification of Service	During Current Year							
	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 separated		64,502		65,034		101,722		231,258
Total	-	64,502	-	65,034	-	101,722	-	231,258
Classification of Service	During Current Year							Prior Year Total
	August	September	October	November	December	Subtotal	Total	
Single-family residential						-	-	-
Commercial and Multi-residential						-	-	-
Large water users						-	-	-
Public authorities						-	-	-
Irrigation						-	-	-
Other (specify) - Class not sep	143,847		123,561		65,408	332,816	564,074	632,619
Total	143,847	-	123,561	-	65,408	332,816	564,074	632,619

¹ Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total acres irrigated 0 Total population served 15,000+

**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:	9/1/2005
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 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.

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

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

1. Current Fiscal Agent:

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

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

\$ 234,854

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
3/4 inch	4	3.68
1 inch	355	6.13
1 1/2 inch	163	12.25
2 inch	163	19.60
3 inch	27	36.75
4 inch	10	61.25
6 inch	4	122.50
# of flat rate customers	4318	3.38
Total	5044	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 230,444
Deposits during the year	<u>267,262</u>
Interest earned for calendar year	<u>223</u>
Withdrawals from this account	<u>(240,184)</u>
Balance at end of year	<u>\$ 257,745</u>

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

Payments made on State Revolving Fund loan

**FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (continued)**

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

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits* or (Credits) (e)	Balance End of Year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible plant					-
3	303	Land	2,846,455				2,846,455
4		Total non-depreciable plant	2,846,455	-	-	-	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	101,415			312,700
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	101,415	-	-	312,700
20		Total water plant in service	3,057,740	101,415	-	-	3,159,155

FACILITIES FEE DATA

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

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

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

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

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

A. Commercial

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

B. Residential

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

3. Summary of the bank account activities showing:

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

DECLARATION

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

I, the undersigned Robert C. Cook, Jr.
Authorized Officer, Partner or Owner

of Fruitridge Vista Water Company
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2010, through December 31, 2010.
(date)

GM

Title (Please Print)

RCJ

Signature

(916) 443-2607

Telephone Number

5-19-11

Date

INDEX

	<u>PAGE</u>
Advances from associated companies	18
Advances for construction	19
Assets	9
Balance Sheet	9-10
Capital stock	16
Contributions in aid of construction	20
Depreciation and amortization reserves	13-14
Declaration	34
Deferred taxes	19
Dividends appropriations	17
Employees and their compensation	25
Engineering and management fees	26
Excess Capacity and Non-Tariffed Services	8
Facilities Fees Data	33
Income Statement	7, 21
Liabilities	10
Loans to officers, directors, or shareholders	26
Long-term debt	18
Management compensation	23
Meters and services	29
Non-utility property	12
Officers	5
Operating expenses	23
Operating revenues	22
Organization and control	5
Other assets	14
Other income	21
Other paid in capital	16
Payables to associated companies	18
Population served	29
Proprietary capital	17
Purchased water for resale	27
Retained earnings	17
Safe Drinking Water Bond Act Data	31-32
Service connections	29
Sources of supply and water developed	27
Status with Board of Health	30
Stockholders	16
Storage facilities	27
Taxes	24
Transmission and distribution facilities	28
Unamortized debt discount and expense	15
Unamortized premium on debt	15
Utility plant	11
Water delivered to metered customers	29
Water plant in service	11
Water plant held for future use	12