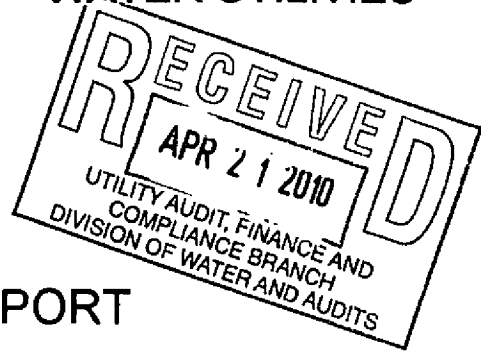


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Received _____
Examined _____

**CLASS B and C  
WATER UTILITIES**

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



**2009  
ANNUAL REPORT  
OF**

**ALTOS SONOMA CORPORATION**

**PENNGROVE WATER COMPANY**

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

**4984 SONOMA HIGHWAY**

**SANTA ROSA, CALIF. 95409**

(OFFICIAL MAILING ADDRESS)

ZIP

**TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE YEAR ENDED DECEMBER 31, 2009**

**REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2010**

PENNGROVE COMPANY 2009 ANNUAL REPORT

Account Number	Operating Revenue	
470	Metered	861424
460	Unmetered	
465	Irrigation	
462-480	Private Fire Protection	1296
	Total Revenue	862720
	Operating Expenses	
610	Purchased Water	133560
615	Purchased Power	8714
	Pump Taxes	
	Purchased Chemicals	1073
618	Other Vol Related exp.	
630	Employee Labor	78017
640	Materials	19135
650	Contract Work	10778
	Water Testing	3689
660	Transportation Expense	9837
664	Other Plant Maintenance	2272
670	Office Salaries	31378
671	Management Salaries	85971
674	Employee Pensions and Benefits	48947
676	Uncollectables	1252
678	Office Service and Rentals	7344
681	Office Supplies and Expense	13075
682	Professional Services	11190
684	Insurance	17745
688	Regulatory Expense	
689	General Expense	3056
	Subtotal	479934
403	Depreciation Expense	50407
	Ad Valorem Taxes	18299
	Payroll Taxes	15364
408	Taxes other than income	
409	State Income Tax	24700
410	Federal Income Tax	87946
	Total Deductions	676650
	Net Revenue	186,070

**PENNGROVE WATER COMPANY 2009 ANNUAL REPORT**

	<b>Rate Base</b>	
	<b>Average Plant</b>	<b>4040255</b>
	<b>Net Plant</b>	<b>4036255</b>
	<b>Less: Advances</b>	<b>-23433</b>
	<b>Less: Contributions Ave Net</b>	<b>-1664866</b>
	<b>Plus: Construction work in Progress</b>	<b>6352</b>
	<b>Plus: Working Cash</b>	<b>39105</b>
	<b>Plus: Materials &amp; Supplies</b>	<b>6472</b>
	<b>Rate Base</b>	<b>2,399,885</b>
	<b>ROR=Net Rec/Rate Base</b>	<b>7.75%</b>

## TABLE OF CONTENTS

	Page
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 - Water Plant In Service	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, 2010**, 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](mailto: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, 2009, through December 31, 2009. 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.

## GENERAL INFORMATION

1 Name under which utility is doing business: PENNGROVE WATER COMPANY

2 Official mailing address: 4984 SONOMA HIGHWAY  
SANTA ROSA, CALIF. ZIP 95409

3 Name and title of person to whom correspondence should be addressed:  
KAREN L. BALL, MANAGER Telephone (707) 539-6397

4 Address where accounting records are maintained: 4984 SONOMA HIGHWAY,  
SANTA ROSA, CALIF. 95409

5 Service Area (Refer to district reports if applicable):  
PENNGROVE AND VICINITY, SONOMA COUNTY

6 Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)  
Name: \_\_\_\_\_ Telephone: \_\_\_\_\_  
Address: \_\_\_\_\_

7 OWNERSHIP. Check and fill in appropriate line:

<input type="checkbox"/>	Individual (name of owner) _____
<input type="checkbox"/>	Partnership (name of partner) _____
<input type="checkbox"/>	Partnership (name of partner) _____
<input type="checkbox"/>	Partnership (name of partner) _____
<input checked="" type="checkbox"/>	Corporation (corporate name) <u>ALTOS SONOMA CORPORATION</u>

Organized under laws of (state) CALIF. Date: \_\_\_\_\_ 1996

Principal Officers:

(Name) <u>James B. Downey</u>	(Title) <u>President</u>
(Name) <u>Kathleen S. Downey</u>	(Title) <u>Secty, Treas.</u>
(Name) _____	(Title) _____
(Name) _____	(Title) _____

8 Names of associated companies: \_\_\_\_\_

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

_____	Date: _____
_____	Date: _____
_____	Date: _____
_____	Date: _____

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

11 List Name, Grade, and License Number of all Licensed Operators:  
Karen L. Ball T-2 16977  
James P. Bathke T-3, D-2 13436, 18107  
Troy Bathke T-2, D-2 23410, 27267  
Thomas Tracy T-2, D-3 28167, 21136



# BALANCE SHEET AND CAPITALIZATION DATA

Calendar Year 2009

NAME OF UTILITY Penngrove Water Company PHONE 707 539-6397

PERSON RESPONSIBLE FOR THIS REPORT Karen L. Ball

	<u>1/1/2009</u>	<u>12/31/2009</u>	<u>Average</u>
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant			
2 Land and Land Rights	<u>4000</u>	<u>4000</u>	<u>4000</u>
3 Depreciable Plant	<u>3744796</u>	<u>4327714</u>	<u>4036255</u>
4 Gross Plant in Service	<u>3748796</u>	<u>4331714</u>	<u>4040255</u>
5 Less: Accumulated Depreciation	<u>671394</u>	<u>763769</u>	<u>717582</u>
6 Net Water Plant in Service	<u>3077462</u>	<u>3567945</u>	<u>3322704</u>
7 Water Plant Held for Future Use	<u>6352</u>	<u>6352</u>	<u>6352</u>
8 Construction Work in Progress	<u>345876</u>		<u>172938</u>
9 Materials and Supplies	<u>5667</u>	<u>7276</u>	<u>6472</u>
10 Less: Advances for Construction	<u>-24680</u>	<u>-22186</u>	<u>-23433</u>
11 Less: Contribution in Aid of Construction	<u>-1491764</u>	<u>-183797</u>	<u>-1664868</u>
12 Less: Accumulated Deferred Income and Investment Tax Credits	<u>( )</u>	<u>( )</u>	<u>( )</u>
13 Net Plant Investment	<u>1918913</u>	<u>1721415</u>	<u>1820164</u>

<b>CAPITALIZATION</b>			
14 Common Stock			
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital			
17 Retained Earnings	<u>2055790</u>	<u>1881995</u>	<u>1968893</u>
18 Common Stock and Equity (Lines 14 through 17)			
19 Preferred Stock			
20 Long-Term Debt			
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	<u>2055790</u>	<u>1881995</u>	<u>1968893</u>

# INCOME STATEMENT AND OTHER DATA

Calendar Year 2009

NAME OF UTILITY Penngrove Water Company

PHONE 707 539-6397

Annual  
Amount

## INCOME STATEMENT

23	Unmetered Water Revenue	1296
24	Fire Protection Revenue	861424
25	Irrigation Revenue	862720
26	Metered Water Revenue	479934
27	Total Operating Revenue	50407
28	<u>Operating Expenses</u>	
29	Depreciation Expense (Composite Rate <u>2.42%</u> )	18299
30	Amortization and Property Losses	15384
31	Property Taxes	584004
32	Taxes Other Than Income Taxes	24700
33	Total Operating Revenue Deduction Before Taxes	87946
34	California Corp. Franchise Tax	676650
35	Federal Corporate Income Tax	186070
36	Total Operating Revenue Deduction After Taxes	
37	Net Operating Income (Loss) - California Water Operations	
38	Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	
39	Income Available for Fixed Charges	
40	Interest Expense	
41	Net Income (Loss) Before Dividends	
42	Preferred Stock Dividends	
43	Net Income (Loss) Available for Common Stock	

## OTHER DATA

44	Refunds of Advances for Construction	2494
45	Total Payroll Charged to Operating Expenses	188261
46	Purchased Water	8714
47	Power	

	<u>Active Service Connections</u> (Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
48	Metered Service Connections	663	690	677
49	Flat Rate Service Connections			
50	Total Active Service Connections	663	690	677

### 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 2009:

Row Number	Description of Non-Tariffed Goods/Services	Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
		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			

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

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
		<b>UTILITY PLANT</b>			
1	101	Water plant in service	A-1	4331714	3748798
2	103	Water plant held for future use	A-1 & A-1b	8352	8352
3	104	Water plant purchased or sold	A-1		4
4	105	Water plant construction work in progress	A-1		345876
5		Total utility plant		4338066	4101024
6	106	Accumulated depreciation of water plant	A-3	763789	671394
7	114	Water plant acquisition adjustments	A-1		
8		Total amortization and adjustments			
9		Net utility plant		3574297	3429630
		<b>INVESTMENTS</b>			
10	121	Non-utility property and other assets			
11	122	Accumulated depreciation of non-utility property	A-3		
12		Net non-utility property			
13	123	Investments in associated companies			
14	124	Other investments			
15		Total investments			
		<b>CURRENT AND ACCRUED ASSETS</b>			
16	131	Cash		89586	58478
17	132	Special accounts		78794	50484
18	141	Accounts receivable - customers		90933	83155
19	142	Receivables from associated companies			
20	143	Accumulated provision for uncollectible accounts			
21	151	Materials and supplies		7278	5667
22	174	Other current assets			
23		Total current and accrued assets		266589	197784
24	180	Deferred charges	A-5		
25		Total assets and deferred charges		3840886	3827414

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

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
<b>CORPORATE CAPITAL AND SURPLUS</b>					
1	201	Common stock	A-6		
2	204	Preferred stock	A-6		
3	211	Other paid-in capital	A-8		
4	215	Retained earnings	A-9		
5		Total corporate capital and retained earnings			
<b>PROPRIETARY CAPITAL</b>					
6	218	Proprietary capital	A-10	1881995	2055790
7	218.1	Proprietary drawings			
8		Total proprietary capital			
<b>LONG TERM DEBT</b>					
9	224	Long term debt	A-11	8647	11866
10	225	Advances from associated companies	A-12		
<b>CURRENT AND ACCRUED LIABILITIES</b>					
11	231	Accounts payable		81239	55790
12	232	Short term notes payable			
13	233	Customer deposits		200	200
14	235	Payables to associated companies	A-13		
15	238	Accrued taxes			
16	237	Accrued interest			
17	241	Other current liabilities	A-14		
18		Total current and accrued liabilities		90086	55990
<b>DEFERRED CREDITS</b>					
19	252	Advances for construction	A-15	22166	24680
20	253	Other credits			
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			
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>					
25	271	Contributions in aid of construction	A-17	2250754	1844263
26	272	Accumulated amortization of contributions		412782	352499
27		Net contributions in aid of construction		1837972	1491764
28		Total liabilities and other credits		3840886	3627414

**SCHEDULE A-1  
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Pt Additions During year (c)	Pt Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water plant in service	3748796	595274	12356		4331714
2	103	Water plant held for future use	6352				6352
3	104	Water plant purchased or sold					
4	105	Construction work in progress - water plant	345876	[4]		-345876	[5]
5	114	Water plant acquisition adjustments					
6		<b>Total utility plant</b>	<b>4101024</b>	<b>595274</b>	<b>12356</b>	<b>-345876</b>	<b>4338068</b>

\* 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)	Pt Additions During year (c)	Pt Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
		<b>NON-DEPRECIABLE PLANT</b>					
1	301	Intangible plant					
2	303	Land	4000				4000
3		<b>Total non-depreciable plant</b>					
		<b>DEPRECIABLE PLANT</b>					
4	304	Structures	17762	90628			108390
5	307	Wells	2832	184927			187759
6	317	Other water source plant	36375	79972			116347
7	311	Pumping equipment	109339	68113			185452
8	320	Water treatment plant	4747	1776			6523
9	330	Reservoirs, tanks and sandpipes	141005				141005
10	331	Water mains	2488609	135018	4996		2618631
11	333	Services and meter installations	528236	10096	2000		536332
12	334	Meters	139190	22455	5360		156285
13	335	Hydrants	210806				210806
14	339	Other equipment	6353	7836			14189
15	340	Office furniture and equipment	28549	6453			35002
16	341	Transportation equipment	30993				30993
17		<b>Total depreciable plant</b>	<b>3744796</b>	<b>595274</b>	<b>12356</b>		<b>4327714</b>
18		<b>Total water plant in service</b>	<b>3748796</b>	<b>595274</b>	<b>12356</b>		<b>4331714</b>

\* 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	tank site	1999		6352
2				
3				
4				
5				
6				
7				
8				
9				
10	Total			6352

**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		
3		
4		
5		
6		
7		
8		
9		
10	Total	

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

Line No.	Item (a)	Account 106 Water Plant (b)	Account 106.1 SDWBA Loans (c)	Account 122 Non-utility Property (d)
1	Balance in reserves at beginning of year	671394		
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	50407		
4	(b) Charged to Account No 272	54324		
5	(c) Charged to clearing accounts			
6	(d) Salvage recovered			
7	(e) All other credits (Footnote 2)			
8	Total Credits	776125		
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired	12356		
11	(b) Cost of removal			
12	(c) All other debits (Footnote 3)			
13	Total debits			
14	Balance in reserve at end of year	763769		
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE			2.42%
16				
17	(2) EXPLANATION OF ALL OTHER CREDITS:			
18				
19				
20				
21				
22				
23	(3) EXPLANATION OF ALL OTHER DEBITS:			
24				
25				
26				
27				
28				
29	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION			
30	(a) Straight line	X		
31	(b) Liberalized			
32	(1) Sum of the years digits			
33	(2) Double declining balance			
34	(3) Other			
35	(c) Both straight line and liberalized			



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

Line No.	Acct No.	Depreciable Plant (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserve During Year Excluding Costs of Removal (d)	Salvage and Cost of Removal Net (Dr.) or (Cr.) (e)	Balance End of Year (f)
1	304	Structures	5751	2623			8374
2	307	Wells	952	4543			5495
3	317	Other water source plant	10828	2816			13644
4	311	Pumping equipment	36018	4004			40022
5	320	Water treatment plant	1311	158			1469
6	330	Reservoirs, tanks and sandpipes	47375	3412			50787
7	331	Water mains	412067	63337	4996		470408
8	333	Services and meter installations	81489	12998	2000		92487
9	334	Meters	24512	3799	5360		22951
10	335	Hydrants	33825	5101			38926
11	339	Other equipment	1161	343			1504
12	340	Office furniture and equipment	10422	847			11269
13	341	Transportation equipment	5682	750			6433
14		Total	671394	104731	12356		763769

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

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

**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 Debts (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									
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								
2								
3								
4								
5								
6								
7								
8							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				
2				
3				
4				
5				
6				
7				
8				
9				
10	Total number of shares		Total number of shares	

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

Line No.	Type of Paid in Capital (a)	Balance End of Year (b)
1		
2		
3		
4		
5		
6		
7		
8		Total

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	2055790
2	<b>CREDITS</b>	
3	Net income	186070
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	2241860
7		
8	<b>DEBITS</b>	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Alt Altos Sonoma Corporation	355259
14	Total Debits	
15	Balance end of year	1886601

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

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

**SCHEDULE A-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)	Interest Rate (g)	Interest Accrued During Year (h)	Sinking Fund (i)	Interest Paid During Year (j)
1	vehicle		7-Sep	13-Sep	23051	12716	2.99			382
2										
3							3			
4										
5										
6										

**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					
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					
3					
4					
5					
6	Totals				

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

Line No.	Description (a)	Balance End of Year (b)
1		
2		
3		
4		
5	Total	

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year		24680
2	Additions during year		
3	Subtotal - Beginning balance plus additions during year		
4	Charges during year:		
5	Refunds		
6	Percentage of revenue basis	2494	
7	Proportionate cost basis		
8	Present worth basis		
9	Total refunds		
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		
14	Securities Exchanged for Contracts (Enter detail below)		
15	Subtotal - charges during year		
16	Balance end of year		22186

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

Line No.	Item (a)	Account 255 Investment Tax Credit (b)	Account 282 Income Tax - ACRS Depreciation (c)	Account 283 - Other (d)
1				
2				
3				
4				
5	Total			

**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 non-depreciable 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 non-depreciable property shall remain unchanged until the property is sold or otherwise retired. Upon retirement, the cost of such non-depreciable 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.		Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 <sup>2</sup> (e)	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 <sup>3</sup> (f)
			Depreciable (c)	Non-Depreciable <sup>1</sup> (d)		
1	Balance beginning of year	1844263				
2	Add: Credits to account during year					
3	Contributions revived during year	406491				
4	Other credits*					
5	Total credits	2250754				
6	Deduct: Debits to Account during year	5859				
7	Depreciation charges for year	54324				
8	Non-depreciable donated property retired					
9	Other debits* Dep.	352499				
10	Total debits	412782				
11	Balance end of year Net	1,837,972				

\* 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 Number (b)	Amount (c)
<b>UTILITY OPERATING INCOME</b>				
1	400	Operating Revenues	B-1	862720
<b>OPERATING REVENUE DEDUCTIONS</b>				
2	401	Operating expenses	B-2	479934
3	403	Depreciation expense	A-3	50407
4	407	SDWBA loan amortization expense	pages 7 & 8	
5	408	Taxes other than income taxes	B-3	33663
6	409	State corporate income tax expense	B-3	24700
7	410	Federal corporate income tax expense	B-3	87946
8		Total operating revenue deductions		676650
9		Total utility operating income		186070
<b>OTHER INCOME AND DEDUCTIONS</b>				
10	421	Non-utility income	B-5	
11	426	Miscellaneous non-utility expense	B-5	
12	427	Interest expense	B-6	
13		Total other income and deductions		
14		Net income		186070



**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 (Parenthesis) (d)
<b>WATER SERVICE REVENUES</b>					
1	460	Unmetered water revenue			
2		460.1 Single - family residential			
3		460.2 Commercial and multi-residential			
4		460.3 Large water users			
5		460.5 Safe Drinking Water Bond Surcharge			
6		460.9 Other unmetered revenue		23	-23
7		Sub-total		23	-23
8	462	Fire protection revenue			
9		462.1 Public fire protection			
10		462.2 Private fire protection	1296	1296	
11		Sub-total	1296	1296	
12	465	Irrigation revenue			
13	470	Metered water revenue			
14		470.1 Single-family residential	776826	707067	69759
15		470.2 Commercial and multi-residential	43955	40699	3256
16		470.3 Large water users	40643	39484	1159
17		470.5 Safe Drinking Water Bond Surcharge			
18		470.9 Other metered revenue			
19		Sub-total			
20		Total water service revenues	861424	787250	74174
21	480	Other water revenue			
22		Total operating revenues	862720	788569	74151

**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 (Parenthesis) (d)
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>					
<b>VOLUME RELATED EXPENSES</b>					
1	610	Purchased water	133560	120078	13482
2	615	Power	8714	7879	835
3	616	Other volume related expenses	1073	1246	-173
4		Total volume related expenses	143347	129203	14144
<b>NON-VOLUME RELATED EXPENSES</b>					
5	630	Employee labor	19 78017	71060	6957
6	640	Materials	20 19135	25246	-6111
7	650	Contract work	14467	17132	-2665
8	660	Transportation expenses	9837	12365	-2528
9	664	Other plant maintenance expenses	2272	1683	589
10		Total non-volume related expenses	123728	127486	-3758
11		Total plant operation and maintenance exp.	267075	256689	10386
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>					
12	670	Office salaries	31378	30392	986
13	671	Management salaries	21 85971	80748	5223
14	674	Employee pensions and benefits	48947	44965	3982
15	676	Uncollectible accounts expense	1252	1445	-193
16	678	Office services and rentals	7344	7136	208
17	681	Office supplies and expenses	13075	11396	1679
18	682	Professional services	11196	10608	588
19	684	Insurance	17745	16635	1110
20	688	Regulatory commission expense			
21	689	General expenses	22 3056	3011	45
22		Total administrative and general expenses	219964	206336	13628
23	800	Expenses capitalized	13 -7105	-4431	2674
24		Net administrative and general expense	212859	201905	10954
25		Total operating expenses	479934	458594	21340

**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	18299		
2	State corporate franchise tax	24700		
3	State unemployment insurance tax	931		
4	Other state and local taxes			
5	Federal unemployment insurance tax	388		
6	Federal insurance contributions act	14045		
7	Other federal taxes			
8	Federal income taxes	87946		
9	Total	146309		

**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 amount the group members.
  
- 3 Show taxable year if other than calendar year from \_\_\_\_\_ to \_\_\_\_\_.

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 4	
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4		
5	<del>Please see following sheet for income tax calculation:</del>	
6		
7		
8		
9		
10	Federal tax net income	
11	Computation of tax:	
12		
13		
14		
15		
16		
17		

### Income Tax Calculation

Resolution W-4443 states that Kenwood Village Water Company is considered a Class C Utility for the purposes of ratemaking, by virtue of its common ownership with Penngrove Water Company. Therefore Penngrove and Kenwood Water Company are considered combined for the purposes of taxation.

	Penngrove		Kenwood
Gross Income	862,720		317,628
Expenses	(479,934)		(181,978)
Depreciation	(59,148)		(14,152)
Pay/Prop. Tax	(33,663)		(9,320)
<b>Taxable Income</b>	<b>289,975</b>		<b>112,178</b>
<b>Total Taxable</b>		<b>402,153</b>	
State Income Tax Multiplier		8.84%	
<b>Total State Income Tax</b>		<b>35,550</b>	
Split State Income Tax	24,530		11,021
<b>Federal Taxable Income</b>		<b>366,603</b>	
1st 100K Taxes		22,250	
1st 100K Taxes Split	15,353		6,898
<b>Federal Income @ Highest Bracket</b>		<b>266,603</b>	
Federal Tax Rate for Highest Bracket		39.00%	
<b>Federal Tax @ Highest Bracket</b>		<b>103,975</b>	
Federal Tax Split @ Highest Bracket	71,743		32,232
<b>Total Federal Taxes</b>	<b>87,095</b>		<b>39,130</b>

SCHEDULE B-5			
Accounts No. 421 and 426 - Income from Nonutility Operations			
Line No.	Description (a)	Revenue Acct. 421 (b)	Expense Acct. 426 (c)
1			
2			
3			
4			
5	Total		

SCHEDULE B-6		
Account No. 427 - Interest Expense		
Line No.	Description (a)	Amount (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	

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	2	70912	7105	78017
2	670	Office salaries	1	31378		31378
3	671	Management salaries	2	85971		85971
4						
5						
6		Total	5	188261	7105	195366

**SCHEDULE C-2**

**Loans to Directors, Officers, or Shareholders**

Line No.	Name (a)	Title (b)	Amount (c)	Interest Rate (d)	Maturity Date (e)	Security Given (f)	Date of Shareholder Authorization (g)	Other Information (h)
1								
2								
3								
4								
5								
6								
7	Total							

**SCHEDULE C-3**

**Engineering and Management Fees and Expenses, Etc., During Year**

Line No.	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership, or person covering supervision and/or management of any department of the respondent's affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.	
1	1. Did the respondent have a contract or other agreement with any organization or person covering supervision	
2	and/or management of its own affairs during the year? Answer: <u>No</u>	
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:	
16	(a) Charged to operating expenses	\$
17	(b) Charged to capital amounts	\$
18	(c) Charged to other account	\$
19	Total	\$
20	11. Distribution of charges to operating expenses by primary accounts	
21	Number and Title of Account	Amount
22		\$
23		\$
24		\$
25	Total	\$
26	12. What relationship, if any, exists between respondent and supervisory and/or managing concerns?	
27		

\* File with this report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished, in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.

SCHEDULE D-1									
Sources of Supply and Water Developed									
STREAMS				FLOW IN ..... (Unit) <sup>2</sup>				Annual Quantities Diverted ..... (Unit) <sup>2</sup>	Remarks
Line No.	Diverted Into	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1									
2									
3									
4									
5									
WELLS						Pumping Capacity ..... (Unit) <sup>2</sup>	Annual Quantities Pumped CCF	Remarks	
Line No.	At Plant (Name or Number)	Location	No.	Dimensions	Depth to Water <sup>1</sup>				
6	Canon Manor		1	12" x 466'	212'	250 GPM	14737		
7	Canon Manor		2	12" x 440'	220'	200 GPM	5444		
8									
9									
10							20,181	Total:	
TUNNELS AND SPRINGS				FLOW IN ..... (Unit) <sup>2</sup>		Annual Quantities Pumped ..... (Unit) <sup>2</sup>	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum				
11									
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from Sonoma County Water Agency								
17	Annual Quantities purchased	85,305				(Unit chosen) <sup>1</sup>	CCF		
18									
19									
<p>* State ditch pipeline reservoir, etc., with name, if any.</p> <p>1 Average depth to water surface below ground surface</p> <p>2 The quantity unit in established use for experiencing water stored and used in large amounts is the acre foot, which equals 43,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second. In gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.</p>									
Total Production and Purchased Water								105,486	

SCHEDULE D-2				
Description of Storage Facilities				
Line No.	Type	No.	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	1	212,000 Gal.	
12	Concrete			
13	Total		212,000 Gal.	

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

<b>A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES</b>									
Capacities in Cubic Feet Per Second or Miner's Inches (state which) _____									
Line No.	Description	0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Total								

<b>A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES (Continued)</b>									
Capacities in Cubic Feet Per Second or Miner's Inches (state which) _____									
Line No.	Description	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								
7	Flume								
8	Lined conduit								
9									
10	Total								

<b>B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING</b>										
Line No.	Description	1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron									80
12	Cast iron (cement lined)								54	
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw			5755	5082		380			
17	Screw or welded casing									
18	Cement - asbestos						2365		30005	
19	Welded steel									
20	Wood									
21	C-900 Plastic			2390	300		1929		25311	22549
22	Total			8145	5382		4674		55370	22629

<b>B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - (Continued)</b>									
Line No.	Description	10	12	14	16	18	20	Other Sizes (Specify)	Total All Sizes
23	Cast Iron								80
24	Cast iron (cement lined)								54
25	Concrete								
26	Copper								
27	Riveted steel								
28	Standard screw								11217
29	Screw or welded casing								
30	Cement - asbestos								32370
31	Welded steel	2420							2420
32	Wood								
33	C-900 Plastic	2576							55055
34	Total	4996							101196



SCHEDULE D-4 Number of Active Service Connections				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior	Current	Prior	Current
	Year	Year	Year	Year
Single family residential	638	665		
Commercial and Multi-residential	20	20		
Large water users	5	5		
Public authorities				
Industrial				
Irrigation				
Other (specify)				
Subtotal	663	690		
Private fire connections	3	3		
Public fire hydrants	92	92		
Total	758	785		

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Services
5/8 x 3/4 - in	711	
3/4 - in		
1 - in	85	
2 - in	5	
- in		
- in		
- in		
- in		
Other		
Total	801	

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 . . . . .	67 meters
2. Used, before repair . . . . .	replaced
3. Used, after repair . . . . .	during
4. Found fast, requiring billing adjustment . . . . .	year
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	532
2. More than 10, but less than 15 years . . . . .	94
3. More than 15 years . . . . .	

SCHEDULE D-7									
	During Current Year							Subtotal	
	January	February	March	April	May	June	July		
Single-family residential	5162	5076	5087	8363	7828	9369	11153	52038	
Commercial and Multi-residential	2	2	2	3	3	3	3	18	
Large water users	60	60	145	420	466	1501	2001	4653	
Public authorities								0	
Irrigation								0	
Other (specify)								0	
Total	5224	5138	5234	8786	8297	10873	13157	56709	
	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Single-family residential	10300	9690	9148	5409	6484	41011	93049	102296	
Commercial and Multi-residential	3	3	2	2	2	12	30	29	
Large water users	1825	1690	802	210	130	4657	9310	9419	
Public authorities						0			
Irrigation						0			
Other (specify)						0			
Total	12128	11383	9952	5621	6596	45680	102389	111744	

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

Total acres irrigated \_\_\_\_\_ Total population served: ~1800



## 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: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Phone Number: \_\_\_\_\_  
 Account Number: \_\_\_\_\_  
 Date Hired: \_\_\_\_\_

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

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

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
3/4 inch	_____	_____
1 inch	_____	_____
1 1/2 inch	_____	_____
2 inch	_____	_____
3 inch	_____	_____
4 inch	_____	_____
6 inch	_____	_____
Number of Flat Rate Customers	_____	_____
<b>Total</b>	_____	_____

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	_____

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

\_\_\_\_\_  
 \_\_\_\_\_

**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		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
5		<b>DEPRECIABLE PLANT</b>					
6	304	Structures					
7	307	Wells					
8	317	Other water source plant					
9	311	Pumping equipment					
10	320	Water treatment plant					
11	330	Reservoirs, tanks and sandpipes					
12	331	Water mains					
13	333	Services and meter installations					
14	334	Meters					
15	335	Hydrants					
16	339	Other equipment					
17	340	Office furniture and equipment					
18	341	Transportation equipment					
19		Total depreciable plant					
20		Total water plant in service					

## FACILITIES FEES 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:

Bank Name:	<u>Sonoma Bank</u>
Address:	<u>Box 14489 Santa Rosa, Calif. 95404</u>
Account Number:	<u>101108652</u>
Date Opened:	<u>1/1/2007</u>

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

**A. Commercial**

NAME	AMOUNT
	\$
	\$
	\$
	\$

**B. Residential**

NAME Please see attached list	AMOUNT
	\$
	\$
	\$
	100,500

3. Summary of the bank account activities showing:

Balance at beginning of year	50,484
Deposits during the year	100,500
Interest earned for calendar year	100
Withdrawals from this account	72,110
Balance at end of year	78,974

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

Ecm Infrastructure	27,128
Main Street	44,982
	72,110

**DECLARATION**

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

I, the undersigned Karen L. Ball, Manager  
Authorized Officer, Partner or Owner

of Pennycroft 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, 2009, through December 31, 2009. (date)

Karen L. Ball  
Signature

Manager  
Title

4/19/10  
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

**Notes for 2009 Penngrove Annual Report**

<b>1. Checking</b>	<b>77012</b>
<b>MM</b>	<b>12574</b>
	<b>89586</b>

**2. Penngrove Facilities Fee Acct.**                      **78,794**

<b>3. Vehicle loan balance</b>	<b>12716</b>
	<b>X .68%</b>
<b>Penngrove portion</b>	<b>8647</b>

<b>4. Restating beginning balance</b>	<b>2008 A. R.</b>	<b>2008 Spread</b>	<b>Diff</b>
<b>Construction work in progress</b>			
<b>307</b>	<b>17,750</b>	<b>5,000</b>	<b>(12,750)</b>
<b>304</b>	<b>56,209</b>	<b>50,106</b>	<b>(6103)</b>
<b>311</b>	<b>8,979</b>	<b>7,979</b>	<b>(1,000)</b>
<b>317</b>	<b>34,277</b>	<b>41,514</b>	<b>7,237</b>
<b>320</b>	<b>405</b>	<b>405</b>	
			<b>(12,616)</b>

**Therefore beginning entry for Acct 105 is 358,492**  
**-12,616**  
**345,876**

**4.b. Running totals through 2008**

<b>307</b>	<b>184,927</b>
<b>304</b>	<b>72,155</b>
<b>311</b>	<b>7,979</b>
<b>317</b>	<b>66,103</b>
<b>320</b>	<b>405</b>
	<b>331,569</b>
<b>331 Main Street</b>	<b>3,428</b>
<b>317 Previously unrecorded</b>	<b>10,879</b>
	<b>345876</b>

**5. Plant under construction into service 2009**                      **345,876**



<u>2009 Plant Additions</u>	<u>Company</u>	<u>CIAC</u>	<u>Total</u>
<b>6. 304 Structures</b>	<b>23,586</b>	<b>67,041</b>	<b>90,628</b>
<b>7. 307 Wells</b>	<b>17,442</b>	<b>167,485</b>	<b>184,927</b>
<b>8. 317 Other Sources</b>	<b>10,879</b>	<b>69,093</b>	<b>79,972</b>
<b>9. 311 Pumping Equip.</b>		<b>56,113</b>	<b>56,113</b>
<b>10. 320 Treatment</b>		<b>1,776</b>	<b>1,776</b>
<b>Subtotal</b>	<b>51,907</b>	<b>361,509</b>	<b>413,416</b>
<b>11. Mains</b>			
<b>Main Street (270' replaced, 45' added)</b>		<b>44,982</b>	
<b>Dutch Lane, Phase I</b>	<b>94,736</b>		<b>139,718</b>
<b>12. 333 Services</b>			
<b>Woodward dual serv renew</b>	<b>2,125</b>		
<b>Curtis dual serv renew</b>	<b>7,389</b>		
<b>Activated Bannan</b>	<b>339</b>		
<b>Activated Dutch</b>	<b>243</b>		<b>10,096</b>
<b>13. 67 Meters replaced in Penngrove</b>			
<b>24 new meters in CMW</b>	<b>22,455</b>		<b>22,455</b>
<b>14. 339 Other Equip</b>			
<b>Penngrove valve book</b>	<b>5,744</b>		
<b>Tapping tool</b>	<b>2,092</b>		<b>7,836</b>
<b>15. 340 Office Equip</b>			
<b>Billing Data Base</b>	<b>3,063</b>		
<b>Computer Upgrades</b>	<b>2,609</b>		
<b>3<sup>rd</sup> Office Computer</b>	<b>781</b>		<b>6,453</b>
<b>Totals</b>	<b>193,483</b>	<b>406,491</b>	<b>599,974</b>

