

**PEASLEY, ALDINGER & O'BYMACHOW**  
AN ACCOUNTANCY CORPORATION

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**ACCOUNTANT'S COMPILATION REPORT**

April 17, 2014

Fruitridge Vista Water Company  
1108 2<sup>nd</sup> Street  
Sacramento, CA 95814

We have compiled the comparative balance sheets of Fruitridge Vista Water Company as of December 31, 2013 and 2012, and the related income statement for the year ended December 31, 2013, included in the accompanying prescribed form. We have also compiled the supplementary information included on page 6 (Balance Sheet Data and Capitalization), page 7 (Income Statement and Other Data), page 8 (Excess Capacity and Non-Tariffed Services), pages 11 (Schedule A-1) through 21 (Schedule A-17), pages 23 (Schedule B-1) through 27 (Schedule C-2), and pages 32 through 34 (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), pages 27 (Schedule C-3) through page 31, page 35, and Supplementary 28a of the accompanying prescribed form has not been audited, reviewed, or compiled by us, and, accordingly, we assume no responsibility for that information.

We are not independent with respect to Fruitridge Vista Water Company.

PEASLEY, ALDINGER & O'BYMACHOW  
AN ACCOUNTANCY CORPORATION



Matt A. Peasley  
Certified Public Accountant

Received \_\_\_\_\_  
Examined \_\_\_\_\_

CLASS B and C  
WATER UTILITIES

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

2013  
ANNUAL REPORT  
OF

Fruitridge Vista Water Company

---

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

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P.O. Box 959 Sacramento, CA 95812  
(OFFICIAL MAILING ADDRESS) ZIP

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE YEAR ENDED DECEMBER 31, 2013

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2014

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## GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NOT LATER THAN MARCH 31, 2014**, 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 35, 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, 2013, through December 31, 2013. 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: Fruitridge Vista Water Company

2. Official mailing address:  
P.O. Box 959 Sacramento, CA 95812

3. Name and title of person to whom correspondence should be addressed:  
Mark A. Chrisler, Financial Manager Telephone: (916) 443-2607

4. Address where accounting records are maintained:  
1108 2nd Street, Sacramento, CA 95814

5. Service Area (Refer to district reports if applicable): Adjacent to the South City boundary of the City of Sacramento.

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)  
Name: Stephen W. Cook Telephone: (916) 421-3971  
Address: 6449 Franklin Blvd, Sacramento, CA 95823

7. OWNERSHIP. Check and fill in appropriate line:  
 Individual (name of owner) \_\_\_\_\_  
 Partnership (name of partner) \_\_\_\_\_  
 Partnership (name of partner) \_\_\_\_\_  
 Partnership (name of partner) \_\_\_\_\_  
 Corporation (corporate name) Cook Endeavors, Inc.  
Organized under laws of (state) California Date: 6/5/2007

Principal Officers:  
Name: Robert C. Cook Jr. Title: President  
Name: \_\_\_\_\_ Title: \_\_\_\_\_  
Name: \_\_\_\_\_ Title: \_\_\_\_\_  
Name: \_\_\_\_\_ Title: \_\_\_\_\_

8. Names of associated companies: None

9. Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:  
Name: None Date: \_\_\_\_\_  
Name: \_\_\_\_\_ Date: \_\_\_\_\_  
Name: \_\_\_\_\_ Date: \_\_\_\_\_  
Name: \_\_\_\_\_ Date: \_\_\_\_\_

10. Use the space below for supplementary information or explanations concerning this report:  
None

11. List Name, Grade, and License Number of all Licensed Operators:  
Stephen Cook T2 #16950, D3 #5166; Greg Folena D2 #8992, T2 #28769; Sharon Arnoldy D1 #30266;  
Robert Cook Jr. D1# 34332; Alex Lazaro D1 #34204, T1 #33260; John Hernandez D1 #39249;  
Marcus Jackson D1 #39252, T1 #33257; Jason Moreno D1 #39286

12. This annual report was prepared by:  
Name of firm or consultant: Peasley, Aldinger & O'Bymachow - An Accountancy Corporation  
Address of firm or consultant: 2120 Main Street, Suite 265  
Huntington Beach, CA 92648  
Phone Number of firm or consultant: (714) 536-4418

## BALANCE SHEET DATA AND CAPITALIZATION

Calendar Year 2013

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

PERSON RESPONSIBLE FOR THIS REPORT Mark Chrisler

	<u>1/1/2013</u>	<u>12/31/2013</u>	<u>Average</u>
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	751	751	751
2 Land and Land Rights	6,158,757	6,158,757	6,158,757
3 Depreciable Plant	22,086,271	22,283,456	22,184,864
4 Gross Plant in Service	28,245,779	28,442,964	28,344,372
5 Less: Accumulated Depreciation	(4,026,050)	(4,556,796)	(4,291,423)
6 Net Water Plant in Service	24,219,729	23,886,168	24,052,949
7 Water Plant Held for Future Use	-	-	-
8 Construction Work in Progress	14,475	5,007	9,741
9 Materials and Supplies	48,321	37,931	43,126
10 Less: Advances for Construction	(31,889)	(29,292)	(30,591)
11 Less: Contribution in Aid of Construction	(18,672,778)	(18,344,905)	(18,508,842)
12 Less: Accumulated Deferred Income and Investment Tax Credits	-	-	-
13 Net Plant Investment	<u>5,577,858</u>	<u>5,554,909</u>	<u>5,566,383</u>
<b>CAPITALIZATION</b>			
14 Common Stock	1,779,989	1,779,989	1,779,989
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Paid-in Capital	-	-	-
17 Retained Earnings	2,375,382	2,475,319	2,425,351
18 Common Stock and Equity (Lines 14 through 17)	4,155,371	4,255,308	4,205,340
19 Preferred Stock	-	-	-
20 Long-Term Debt	4,780,361	4,437,252	4,608,807
21 Notes Payable	413,264	394,266	403,765
22 Total Capitalization (Lines 18 through 21)	<u>9,348,996</u>	<u>9,086,826</u>	<u>9,217,912</u>



## INCOME STATEMENT AND OTHER DATA

Calendar Year 2013

NAME OF UTILITY Fruitridge Vista Water Company

Telephone: (916) 443-2607

<b>INCOME STATEMENT</b>	<b>Annual Amount</b>
23 Unmetered Water Revenue	1,741,589
24 Fire Protection Revenue	17,210
25 Irrigation Revenue	-
26 Metered Water Revenue	1,024,369
27 Total Operating Revenue	2,783,168
28 <u>Operating Expenses</u>	1,966,393
29 Depreciation Expense (Composite Rate: <u>2.07%</u> )	222,560
30 Amortization and Property Losses	-
31 Property Taxes	34,171
32 Taxes Other Than Income Taxes	63,386
33 Total Operating Revenue Deduction Before Taxes	2,286,510
34 California Corp. Franchise Tax	7,262
35 Federal Corporate Income Tax	-
36 Total Operating Revenue Deduction After Taxes	2,293,772
37 Net Operating Income (Loss) - California Water Operations	489,396
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	(3,871)
39 Income Available for Fixed Charges	485,525
40 Interest Expense	(57,593)
41 Net Income (Loss) Before Dividends	427,932
42 Preferred Stock Dividends	-
43 Net Income (Loss) Available for Common Stock	427,932
 <b>OTHER DATA</b>	
44 Refunds of Advances for Construction	2,597
45 Total Payroll Charged to Operating Expenses	755,469
46 Purchased Water	2,671
47 Power	264,693

<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		733	974	854
49 Flat Rate Service Connections		3,976	3,754	3,865
50 Total Active Service Connections		4,709	4,728	4,719

**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 2013:

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 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)
1		<b>UTILITY PLANT</b>			
2	101	Water Plant in Service (Excluding SDWBA & Prop 50)	A-1 & A-1a	24,056,267	23,859,081
3	101.1	Water Plant in Service - SDWBA	A-1 & A-1b	4,386,697	4,386,697
4	101.2	Water Plant in Service - Prop 50	A-1 & A-1c	-	-
5	103	Water Plant Held for Future Use	A-1 & A-1d	-	-
6	104	Water Plant Purchased or Sold	A-1	-	-
7	105	Construction Work in Progress - Water Plant	A-1	5,007	14,475
8	105.1	Construction Work in Progress - SDWBA	A-1	-	-
9	105.2	Construction Work in Progress - Prop 50	A-1	-	-
10		Total Utility Plant		28,447,971	28,260,253
11	108	Accumulated Depreciation of Water Plant	A-3	(4,470,997)	(3,972,724)
12	108.1	Accumulated Amortization of SDWBA loan	A-3	(85,799)	(53,326)
13	108.2	Reserve for Depreciation of Utility Plant - Prop 50	A-3	-	-
14	114	Water Plant Acquisition Adjustments	A-1	110,312	110,312
15		Total Amortization and Adjustments		(4,446,484)	(3,915,738)
16		Net utility plant		24,001,487	24,344,515
17					
18		<b>INVESTMENTS</b>			
19	121	Non-utility Property and Other Assets		11,843	11,843
20	122	Accumulated Depreciation of Non-utility Property	A-3	(11,843)	(11,843)
21		Net non-utility property		-	-
22	123	Investments in Associated Companies		-	-
23	124	Other Investments		43,750	43,750
24		Total Investments		43,750	43,750
25					
26		<b>CURRENT AND ACCRUED ASSETS</b>			
27	131	Cash		78,311	51,475
28	131.3	Cash - Miscellaneous Special Deposits - Prop 50		-	-
29	132	Special Accounts		580,068	479,213
30	141	Accounts Receivable - Customers		178,532	191,968
31	142	Receivables from Associated Companies		-	-
32	143	Accumulated Provision for Uncollectible Accounts		-	-
33	151	Materials and Supplies		37,931	48,321
34	174	Other Current Assets		129,115	123,232
35		Total current and accrued assets		1,003,957	894,209
36					
37	180	Deferred Charges	A-5	2,814,796	3,040,078
38					
39		<b>Total assets and deferred charges</b>		27,863,990	28,322,552

**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)
40		<b>CORPORATE CAPITAL AND SURPLUS</b>			
41	201	Common Stock	A-6	1,779,989	1,779,989
42	204	Preferred Stock	A-6	-	-
43	211	Other Paid-in Capital	A-8	-	-
44	215	Retained Earnings	A-9	2,475,319	2,375,382
45		Total corporate capital and retained earnings		4,255,308	4,155,371
46					
47		<b>PROPRIETARY CAPITAL</b>			
48	218	Proprietary Capital	A-10	-	-
49	218.1	Proprietary Drawings		-	-
50		Total proprietary capital		-	-
51					
52		<b>LONG TERM DEBT</b>			
53	224	Long-term Debt	A-11	4,437,252	4,780,361
54	225	Advances from Associated Companies	A-12	-	-
55					
56		<b>CURRENT AND ACCRUED LIABILITIES</b>			
57	231	Accounts Payable		191,560	123,664
58	232	Short-term Notes Payable		394,266	413,264
59	233	Customer Deposits		2,100	577
60	235	Payables to Associated Companies	A-13	-	-
61	236	Accrued Taxes		11,132	13,655
62	237	Accrued Interest		24,163	24,694
63	241	Other Current Liabilities	A-14	14,773	15,315
64		Total current and accrued liabilities		637,994	591,169
65					
66		<b>DEFERRED CREDITS</b>			
67	252	Advances for Construction	A-15	29,292	31,889
68	253	Other Credits		159,239	90,984
69	255	Accumulated Deferred Investment Tax Credits	A-16	-	-
70	282	Accumulated Deferred Income taxes - ACRS Depreciation	A-16	-	-
71	283	Accumulated Deferred Income taxes - Other	A-16	-	-
72		Total deferred credits		188,531	122,873
73					
74		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
75	266.0	Contributions - Publicly Grant-Funded Plant - Prop 50		-	-
76	266.1	Accumulated Amortization of Contributions - Prop 50		-	-
77		Net Contributions - Public Grant-Funded Plant - Prop 50		-	-
78	271	Contributions in Aid of Construction	A-17	20,077,106	20,077,106
79	272	Accumulated Amortization of Contributions		(1,732,201)	(1,404,328)
80		Net Contributions in Aid of Construction		18,344,905	18,672,778
81		<b>Total liabilities and other credits</b>		<b>27,863,990</b>	<b>28,322,552</b>

**SCHEDULE A-1  
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water Plant in Service (Excluding SDWBA and Prop 50)	23,859,081	215,835	18,649	-	24,056,267
2	101.1	Water Plant In Service - SDWBA	4,386,697	-	-	-	4,386,697
3	101.2	Water Plant In Service - Prop 50	-	-	-	-	-
4	103	Water plant held for future use	-	-	-	-	-
5	104	Water plant purchased or sold	-	-	-	-	-
6	105	Construction Work in Progress - Water Plant	14,475	(9,468)	-	-	5,007
7	105.1	Construction Work in Progress - SDWBA	-	-	-	-	-
8	105.2	Construction Work in Progress - Prop 50	-	-	-	-	-
9	114	Water Plant Acquisition Adjustments	110,312	-	-	-	110,312
10		<b>Total utility plant</b>	<b>28,370,565</b>	<b>206,367</b>	<b>18,649</b>	<b>-</b>	<b>28,558,283</b>

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

**SCHEDULE A-1a  
Account No. 101 - Water Plant in Service (Excluding SDWBA & Prop 50)**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible Plant	751				751
3	303	Land	3,312,302				3,312,302
4		Total non-depreciable plant	3,313,053	-	-	-	3,313,053
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures	2,626,906	9,468			2,636,374
8	307	Wells	2,154,256				2,154,256
9	317	Other Water Source Plant	43,889				43,889
10	311	Pumping Equipment	3,856,716	35,190	14,250		3,877,656
11	320	Water Treatment Plant	2,605,984				2,605,984
12	330	Reservoirs, Tanks and Sandpipes	26,882				26,882
13	331	Water Mains	6,907,360	1,724	300		6,908,784
14	333	Services and Meter Installations	853,058	66,196	1,210		918,044
15	334	Meters	415,625	22,028			437,653
16	335	Hydrants	198,763	3,324	800		201,287
17	339	Other Equipment	254,484	2,706	2,089		255,101
18	340	Office Furniture and Equipment	227,587	75,199			302,786
19	341	Transportation Equipment	374,518				374,518
20		Total depreciable plant	20,546,028	215,835	18,649	-	20,743,214
21		<b>Total water plant in service</b>	<b>23,859,081</b>	<b>215,835</b>	<b>18,649</b>	<b>-</b>	<b>24,056,267</b>

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

**SCHEDULE A-1b**  
**Account No. 101.1 - Water Plant in Service - SDWBA**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
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							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures	481,071	-	-	-	481,071
8	307	Wells	24,738	-	-	-	24,738
9	317	Other Water Source Plant	205,441	-	-	-	205,441
10	311	Pumping Equipment	455,566	-	-	-	455,566
11	320	Water Treatment Plant	60,726	-	-	-	60,726
12	330	Reservoirs, Tanks and Sandpipes	-	-	-	-	-
13	331	Water Mains	312,700	-	-	-	312,700
14	333	Services and Meter Installations	-	-	-	-	-
15	334	Meters	-	-	-	-	-
16	335	Hydrants	-	-	-	-	-
17	339	Other Equipment	-	-	-	-	-
18	340	Office Furniture and Equipment	-	-	-	-	-
19	341	Transportation Equipment	-	-	-	-	-
20		Total depreciable plant	1,540,242	-	-	-	1,540,242
21		<b>Total water plant in service</b>	4,386,697	-	-	-	4,386,697

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

**SCHEDULE A-1c**  
**Account No. 101.2 - Water Plant in Service - Prop 50**

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

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

**SCHEDULE A-1d**  
**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	<b>NONE</b>			
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 108	Account 108.1	Account 108.2	Account 122
		Water Plant Excluding SDWBA & Prop 50 (b)	SDWBA Loans (c)	Prop 50 (d)	Non-utility Property (e)
1	Balance in reserves at beginning of year	3,972,724	53,326	-	11,843
2	Add: Credits to reserves during year				
3	(a) Charged to Account No. 403 (Footnote 1)	151,973			-
4	(b) Charged to Account No 272	295,400			-
5	(c) Charged to clearing accounts	-	-	-	-
6	(d) Charged to Account No. 407		32,473		-
7	(e) Charged to Account No. 266.1			-	-
8	(f) Salvage recovered	1,394	-	-	-
9	(g) All other credits (Footnote 2)	70,587	-	-	-
10	Total Credits	519,354	32,473	-	-
11	Deduct: Debits to reserves during year				
12	(a) Book cost of property retired	18,649	-	-	-
13	(b) Cost of removal	2,432	-	-	-
14	(c) All other debits (Footnote 3)	-	-	-	-
15	Total debits	21,081	-	-	-
16	Balance in reserve at end of year	4,470,997	85,799	-	11,843
17					
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE			2.07%	
19					
20	(2) EXPLANATION OF ALL OTHER CREDITS:	Transportation depreciation was not taken in prior years.			
21					
22					
23					
24					
25					
26	(3) EXPLANATION OF ALL OTHER DEBITS:	N/A			
27					
28					
29					
30					
31					
32	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION				
33	(a) Straight line	[ X ]			
34	(b) Liberalized	[ ]			
35	(1) Sum of the years digits	[ ]			
36	(2) Double declining balance	[ ]			
37	(3) Other	[ X ]			
38	(c) Both straight line and liberalized	[ X ]			



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

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	195,050	50,425			245,475
2	307	Wells	163,000	56,001			219,001
3	317	Other Water Source Plant	15,703	7,006			22,709
4	311	Pumping Equipment	550,367	118,011	14,250		654,128
5	320	Water Treatment Plant	136,343	74,934			211,277
6	330	Reservoirs, Tanks and Sandpipes	29,770	1,134			30,904
7	331	Water Mains	1,529,426	95,314	300		1,624,440
8	333	Services and Meter Installations	341,641	19,482	1,210	(2,432)	357,481
9	334	Meters	289,274	20,863			310,137
10	335	Hydrants	114,590	3,800	800		117,590
11	339	Other Equipment	173,075	12,179	2,089	1,394	184,559
12	340	Office Furniture and Equipment	183,880	20,697			204,577
13	341	Transportation Equipment	303,931	70,587			374,518
14		Total	4,026,050	550,433	18,649	(1,038)	4,556,796

\*The 2012 PUC Report did not include SRF depreciation

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

Line No.	Item (a)	Amount (b)
1	Prepaid Insurance	22,252
2	Prepaid Property Tax	12,028
3	Prepaid Income Tax	2,297
4	Miscellaneous Receivables	315
5	SRF Fee Receivable	15,089
6	City of Sacramento Fee Receivable	11,162
7	Notes Receivable	916
8	Loan to RCC SR Estate	61,281
9	Security Deposit	3,775
10		
11		129,115

**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	None								
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	Common	6/5/2007	1,000	None	100	1,779,989		327,995
2								
3								
4								
5								
6								
7								
8							Total	327,995

**SCHEDULE A-7**  
**Record of Stockholders at End of Year**

Line No.	COMMON STOCK Name (a)	Number of Shares (b)	PREFERRED STOCK Name (c)	Number of Shares (d)
1	Robert C. Cook, Jr.	50		
2	Robert C. Cook, Jr., subject to legal life estate for			
3	Jane A. Cook	50		
4				
5				
6				
7				
8				
9				
10	Total number of shares	100	Total number of shares	0

**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	

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	2,375,382
2	CREDITS	
3	Net income	427,932
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	427,932
7		
8	DEBITS	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	(327,995)
13	Other debits (detail)	
14	Total Debits	(327,995)
15	Balance end of year	2,475,319

**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)	Interest Rate (g)	Interest Accrued During Year (h)	Sinking Fund (l)	Interest Paid During Year (j)
1	State Revolving Fund		7/9/2007	10/1/2027	4,694,096	3,083,688	0.00%	-	-	-
2	City of Sacramento		7/1/2007	7/1/2027	1,980,000	1,386,000	varies	29,387	-	31,037
3	Sierra Vista Loan		7/15/2010	6/15/2020		321,252	7.60%	27,009	-	25,940
4	2012 Ford F150		8/22/2012	7/31/2016		24,557	4.24%	1,130	-	1,130
5	2011 Ford F150		11/30/2011	12/31/2016		16,021	0.00%	-	-	-
6	Current Portion					(394,266)				
7	Total					4,437,252		57,526	-	58,107

**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	<b>N/A</b>				
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	<b>None</b>				
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	Accrued Salaries & Benefits	5,891
2	Accrued PUC Surcharge	8,882
3		
4		
5	Total	14,773

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year		31,889
2	Additions during year		
3	Subtotal - Beginning balance plus additions during year		31,889
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	-	
14	Securities Exchanged for Contracts (Enter detail below)	-	
15	Subtotal - charges during year	-	2,597
16	Balance end of year		29,292

**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	-	11,373	-
2	Deferred Income Taxes-MACRS	-	784,807	-
3	Deferred Income Taxes-ACRS (S Corp)	-	(11,373)	-
4	Deferred Income Taxes-MACRS (S Corp)	-	(784,807)	-
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. 108, 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. 108. 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.	Description	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	18,672,778	15,386,989	3,285,789		
2	Add: Credits to account during year					
3	Contributions received during year	-	-	-		
4	Other credits*					
5	Total credits	-	-	-		
6	Deduct: Debits to Account during year					
7	Depreciation charges for year	327,873	327,873			
8	Non-depreciable donated property retired	-		-		
9	Other debits*					
10	Total debits	327,873	327,873	-		
11	Balance end of year	18,344,905	15,059,116	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 Number (b)	Amount (c)
		<b>UTILITY OPERATING INCOME</b>		
1	400	<b>Operating Revenues</b>	B-1	2,783,168
		<b>OPERATING REVENUE DEDUCTIONS</b>		
2	401	Operating Expenses	B-2	1,966,393
3	403	Depreciation Expense	A-3	222,560
4	407	SDWBA Loan Amortization Expense	pages 7 & 8	-
5	408	Taxes Other Than Income Taxes	B-3	97,557
6	409	State Corporate Income Tax Expense	B-3	7,262
7	410	Federal Corporate Income Tax Expense	B-3	-
8		Total operating revenue deductions		2,293,772
9		Total utility operating income		489,396
		<b>OTHER INCOME AND DEDUCTIONS</b>		
10	421	Non-utility Income	B-5	529
11	426	Miscellaneous Non-utility Expense	B-5	(4,400)
12	427	Interest Expense	B-6	(57,593)
13		Total other income and deductions		(61,464)
14		Net income		427,932



**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	1,731,677	1,792,338	(60,661)
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	-	-	-
7		Sub-total	1,731,677	1,792,338	(60,661)
8	462	Fire protection revenue			
9		462.1 Public Fire Protection	-	-	-
10		462.2 Private Fire Protection	17,210	16,775	435
11		Sub-total	17,210	16,775	435
12	465	Irrigation revenue	-	-	-
13	470	Metered water revenue			
14		470.1 Single-family Residential	1,024,369	957,241	67,128
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	1,024,369	957,241	67,128
20		Total water service revenues	2,773,256	2,766,354	6,902
21	480	Other Water Revenue	9,912	26,127	(16,215)
22		Total operating revenues	2,783,168	2,792,481	(9,313)

**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	2,671	8,236	(5,565)
2	615	Power	264,693	219,825	44,868
3	616	Other Volume Related Expenses	24,929	26,468	(1,539)
4		Total volume related expenses	292,293	254,529	37,764
		<b>NON-VOLUME RELATED EXPENSES</b>			
5	630	Employee Labor	354,753	342,649	12,104
6	640	Materials	80,478	54,932	25,546
7	650	Contract Work	83,021	83,013	8
8	660	Transportation Expenses	102,988	81,968	21,020
9	664	Other Plant Maintenance Expenses	72,316	52,148	20,168
10		Total non-volume related expenses	693,556	614,710	78,846
11		Total plant operation and maintenance exp.	985,849	869,239	116,610
		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
12	670	Office Salaries	175,387	180,230	(4,843)
13	671	Management Salaries	263,477	255,347	8,130
14	674	Employee Pensions and Benefits	275,597	277,093	(1,496)
15	676	Uncollectible Accounts Expense	2,894	3,466	(572)
16	678	Office Services and Rentals	60,840	61,713	(873)
17	681	Office Supplies and Expenses	58,413	66,301	(7,888)
18	682	Professional Services	60,594	107,980	(47,386)
19	684	Insurance	80,263	78,318	1,945
20	688	Regulatory Commission Expense	37,079	14,556	22,523
21	689	General Expenses	4,148	9,997	(5,849)
22		Total administrative and general expenses	1,018,692	1,055,001	(36,309)
23	800	Expenses Capitalized	(38,148)	(74,475)	36,327
24		Net administrative and general expense	980,544	980,526	18
25		Total operating expenses	1,966,393	1,849,765	116,628

**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	34,171	34,171	
2	State corporate franchise tax	7,262	7,262	
3	State unemployment insurance tax	2,898	2,898	
4	Other state and local taxes	-	-	
5	Federal unemployment insurance tax	600	600	
6	Federal insurance contributions act	47,340	47,340	
7	Other federal taxes	12,548	12,548	
8	Federal income taxes	-	-	
9	Total	104,819	104,819	

**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	427,932
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4	State tax deduction in excess of books	(2,374)
5	Book depreciation in excess of tax	14,604
6	Portfolio income, net	204
7	Non-deductible items	1,362
8	Income not includable for tax	(1,650)
9	Subtotal	440,078
10		
11	Federal tax net income	440,078
12	Computation of tax:	-
13		
14	<b>S CORPORATION - NO FEDERAL INCOME TAX</b>	-
15		
16		
17		
18		

**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	Non-Utility Income	480	
2	Non-Utility Interest Income	49	
3	Non-Utility Expense	-	4,400
4			
5	Total	529	4,400

**SCHEDULE B-6**  
**Account No. 427 - Interest Expense**

Line No.	Description (a)	Amount (b)
1	Interest Charges	57,593
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	57,593

**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	8	354,753		354,753
2	670	Office salaries	6	175,387		175,387
3	671	Management salaries	2	263,477		263,477
4	800	Capitalized expense		(38,148)	38,148	-
5						
6		Total	16	755,469	38,148	793,617



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

<b>STREAMS</b>					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	N/A							
2								
3								
4								
5								

  

<b>WELLS</b>						Pumping Capacity . . . . . (Unit) <sup>2</sup>	Annual Quantities Pumped . . . . .(Unit) <sup>2</sup>	Remarks
Line No.	At Plant (Name or Number)	Location	No.	Dimensions	Depth to Water <sup>1</sup>			
6	See Attached							
7								
8								
9								
10								

  

<b>TUNNELS AND SPRINGS</b>				FLOW IN . . . . . (Unit) <sup>2</sup>		Annual Quantities Pumped . . . . .(Unit) <sup>2</sup>	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11	N/A						
12							
13							
14							
15							

  

<b>Purchased Water for Resale</b>			
16	Purchased from	City of Sacramento	
17	Annual Quantities purchased	36,810	(Unit chosen) <sup>1</sup> Cubic Feet
18			
19			

\* State ditch pipeline reservoir, etc., with name, if any.  
<sup>1</sup> Average depth to water surface below ground surface  
<sup>2</sup> The quantity unit in established use for experiencing water stored and used in large amounts is the acre foot, which equals 43,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second. In gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

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

Line No.	Type	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	17	17,928	Hydropneumatic Tanks
12	Concrete			
13	Total	17	17,928	

FRUITRIDGE VISTA WATER COMPANY  
ADDENDUM TO PUC ANNUAL REPORT  
2013

<b>WELLS</b>						Pumping Capacity gpm (Unit) <sup>2</sup>	Annual Quantities Pumped kg	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water			
	Well No. 1	4712 Iowa	1	10"	45 ft	450	-	
	Well No. 2	4718 Iowa	2	10"	46.5 ft	n/a	-	
	Well No. 3	5861 44th St.	3	14"	55 ft	500	56,413	
	Well No. 4	5659 44th St.	4	14"	54 ft	300	97,620	
	Well No. 5	5800 40th St.	5	14"	52 ft	560	336	
	Well No. 6	4560 Soledad	6	10"	54 ft	300	164,970	
	Well No. 7	6211 Leola	7	14"	68 ft	500	10,005	
	Well No. 8	6831 Chevy Chase	8	14"	80 ft	300	211	
	Well No. 9	6602 wire	9	14"	62 ft	500	183,927	
	Well No. 10	6808 47th St.	10	12"	67.8 ft	600	57,207	
	Well No. 11	3792 47th Ave.	11	14"	55 ft	n/a	-	
	Well No. 12	5950 Dewey	12	14"	86.6 ft	n/a	-	
	Well No. 13	7100 Franklin	13	14"	33.5 ft	1000	339	
	Well No. 14	4129 Apostolo	14	14"	57 ft	700	43,465	
	Well No. 15	5351 47th Ave.	15	14"	63 ft	1000	590	
	Well No. 16	6540 Vernace	16	14"	45 ft	600	328,247	
	Well No. 17	6627 46th St.	17	14"	48 ft	450	3,590	
	Well No. 18	6300 41st St.	18	14"	49 ft	650	297,591	
	Well No. 19	6016 37th St.	19	14"	49 ft	600	23,810	
	Well No. 20	3092 47th St.	20	14"	49 ft	600	30,520	

**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	N/A							
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	N/A							
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							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)			639	149		1,290		3,050	20,021
22	Total	-	122	4,557	624	-	40,997	54	149,037	83,765

<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			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)	7,981	12,665							45,795
34	Total	8,856	12,665	70	-	-	-	-	-	300,747



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

Size	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
5/8 x 3/4 - in				
3/4 - in	4	24		
1 - in	359	581		
1.5 - in	167	166		
2 - in	162	163		
3 - in	27	26		
4 - in	10	10		
6 - in	4	4		
Other			3,976	3,754
<b>Total</b>	<b>733</b>	<b>974</b>	<b>3,976</b>	<b>3,754</b>

**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	24	
1 - in	581	
1.5 - in	166	
2 - in	163	
3 - in	26	
4 - in	10	
6 - in	4	
Other		
<b>Total</b>	<b>974</b>	<b>0</b>

**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 . . . . .	241
2. Used, before repair . . . . .	0
3. Used, after repair . . . . .	0
4. Found fast, requiring billing adjustment . . . . .	
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	192
2. More than 10, but less than 15 years . . . . .	
3. More than 15 years . . . . .	541

**SCHEDULE D-7  
Water delivered to Metered Customers by Months and Years in \_\_\_\_\_ (Unit Chosen)<sup>1</sup>**

	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Single-family residential								-
Commercial and Multi-residential								-
Large water users								-
Public authorities								-
Irrigation								-
Other (specify)		55,004		75,114		111,945		242,063
<b>Total</b>	-	55,004	-	75,114	-	111,945	-	242,063

  

	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Single-family residential						-	-	
Commercial and Multi-residential						-	-	
Large water users						-	-	
Public authorities						-	-	
Irrigation						-	-	
Other (specify)	186,951		120,200		61,405	368,556	610,619	582,420
<b>Total</b>	186,951	-	120,200	-	61,405	368,556	610,619	582,420

<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: \_\_\_\_\_ 0

Total population served: \_\_\_\_\_ 15,000+



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

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

1. Current Fiscal Agent:

Name: US Bank  
 Address: 980 9th Street, Suite 1100, Sacramento, CA 95814  
 Phone Number: (415) 273-4547  
 Account Number: 112867001 and 112867000  
 Date Hired: 28-Sep-07

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

\$ 295,968

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
3/4 inch	24	2.54
1 inch	581	4.23
1 1/2 inch	166	8.45
2 inch	163	13.52
3 inch	26	25.35
4 inch	10	42.25
6 inch	4	84.50
Number of Flat Rate Customers	3,754	3.20
<b>Total</b>	<b>4,728</b>	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 326,018
Deposits during the year	<u>295,968</u>
Interest earned for calendar year	<u>108</u>
Withdrawals from this account	<u>(247,256)</u>
Balance at end of year	<u>374,838</u>

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

Payments made on State Revolving Fund Loan and transfers to Reserve per terms of the 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	481,071	-	-	-	481,071
7	307	Wells	24,738	-	-	-	24,738
8	317	Other water source plant	205,441	-	-	-	205,441
9	311	Pumping equipment	455,566	-	-	-	455,566
10	320	Water treatment plant	60,726	-	-	-	60,726
11	330	Reservoirs, tanks and sandpipes	-	-	-	-	-
12	331	Water mains	312,700	-	-	-	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	1,540,242	-	-	-	1,540,242
20		Total water plant in service	4,386,697	-	-	-	4,386,697

# 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: **N/A**

Bank Name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Account Number: \_\_\_\_\_  
 Date Opened: \_\_\_\_\_

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

**A. Commercial**

None	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

**B. Residential**

None	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	_____

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

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

**DECLARATION**

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

I, the undersigned \_\_\_\_\_ Robert C. Cook, Jr.  
Officer, Partner, or Owner (Please Print)

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, 2013, through December 31, 2013.

\_\_\_\_\_ General Manager  
Title (Please Print)

\_\_\_\_\_ Signature

\_\_\_\_\_ (916) 443-2607  
Telephone Number

\_\_\_\_\_ Date

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