

Received _____
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CLASS B and C
WATER UTILITIES

U# 120

2013
ANNUAL REPORT
OF

ALTOS SONOMA CORPORATION

PENNGROVE WATER COMPANY

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

4982 Sonoma Highway

SANTA ROSA, CALIF. 95409

(OFFICIAL MAILING ADDRESS)

ZIP

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

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2014

PENNGROVE WATER COMPANY 2012 ANNUAL REPORT

Account Number	Operating Revenue	
470	Metered	\$1,124,004
460	Unmetered	\$664
465	Irrigation	\$0
462-480	Private Fire Protection	\$3,150
	Total Revenue	\$1,127,818
	Operating Expenses	
610	Purchased Water	\$173,527
615	Purchased Power	\$10,870
	Pump Taxes	\$0
	Purchased Chemicals	\$1,516
618	Other Volumn Related Expenses	\$0
630	Employee Labor	\$86,315
640	Materials	\$28,472
650	Contract Work	
	Water Testing	\$10,252
660	Transportation	\$13,685
664	Other Plant Maintenance	\$4,510
670	Office Salaries	\$60,644
671	Management Salaries	\$104,825
674	Employee Pensions and Benefits	\$56,775
676	Uncollectables	\$1,810
678	Office Service and Rentals	\$13,776
681	Office Supplies and Expense	\$14,299
682	Professional Services	\$7,918
684	Insurance	\$17,233
688	Regulatory Expense	\$0
689	General Expense	\$1,594
	Subtotal	\$608,021
403	Depreciation Expense	\$58,641
408	Ad Valorem Taxes	\$14,860
408	Payroll Taxes	\$24,903
408	Taxes Other Than Income	\$0
409	State Income Tax	\$35,001
410	Federal Income Tax	\$129,039
	Total Deductions	\$870,465
	Net Revenue	\$257,353

PENGROVE WATER COMPANY 2012 ANNUAL REPORT

Rate Base

Average Plant	\$4,872,910
Net Plant	\$3,776,205
Less: Advances	(\$12,160)
Less: Contributions Average Net	(\$1,875,487)
Plus: Construction Work in Progress	\$0
Plus: Working Cash	\$48,284
Plus: Materials & Supplies	\$9,195
Rate Base	\$1,946,037
Rate of Return	13.22%

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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 APRIL 2, 2013**, with:

CALIFORNIA PUBLIC UTILITIES COMMISSION
DIVISION OF WATER AND AUDITS
ATTN: KAYODE KAJOPAIYE
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298
kok@cpuc.ca.gov

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Oath on Page 34, must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in ink or by the use of a typewriter. Computer generated report forms may be substituted.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. The totals of the details in the latter must agree with the balances of the accounts to which they refer.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 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: PENNGROVE WATER COMPANY

2 Official mailing address: 4982 Sonoma Highway
SANTA ROSA, CALIF. 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: 4982 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: _____
Address: _____ Telephone: _____

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) ALTOS SONOMA CORPORATION
Organized under laws of (state) Calif. Date: _____ 1995

Principal Officers:
(Name) James B. Downey (Title) President
(Name) Kathleen S. Downey (Title) Secty, Treas.
(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
Troy Bathke T-2,23410, D-2,27267
Danney McVay II T-2 23283, D-3 16603

12 This annual report was prepared by:
Name of firm or consultant: _____
Address of firm or consultant: _____

Phone Number of firm or consultant: ()

BALANCE SHEET AND CAPITALIZATION DATA

Calendar Year 2013

NAME OF UTILITY PENNGROVE WATER COMPANY PHONE 707 539-6397

PERSON RESPONSIBLE FOR THIS REPORT Karen L. Ball

	1/1/13	12/31/13	Average
BALANCE SHEET DATA			
1 Intangible Plant	0	0	0
2 Land and Land Rights	4000	4000	4000
3 Depreciable Plant	4814965	4922854	4868910
4 Gross Plant in Service	4818965	4926854	4872910
5 Less: Accumulated Depreciation	1055741	1137668	1096705
6 Net Water Plant in Service	3763224	3789186	3776205
7 Water Plant Held for Future Use	0	0	0
8 Construction Work in Progress	0	0	0
9 Materials and Supplies	10574	7815	9195
10 Less: Advances for Construction	(12550)	(11769)	(12160)
11 Less: Contribution in Aid of Construction	(1905733)	(1845241)	(1875487)
12 Less: Accumulated Deferred Income and Investment Tax Credits	0	0	0
13 Net Plant Investment	1855515	1939991	1897753
 CAPITALIZATION			
14 Common Stock	0	0	0
15 Proprietary Capital (Individual or Partnership)	0	0	0
16 Paid-in Capital	0	0	0
17 Retained Earnings	1951318	2099111	2025214
18 Common Stock and Equity (Lines 14 through 17)	0	0	0
19 Preferred Stock	0	0	0
20 Long-Term Debt	0	0	0
21 Notes Payable	0	0	0
22 Total Capitalization (Lines 18 through 21)	1951318	2099111	2025214

INCOME STATEMENT AND OTHER DATA

Calendar Year 2013

NAME OF UTILITY PENNGROVE WATER COMPANY

PHONE 707 539-6397

	Annual Amount
INCOME STATEMENT	
23 Unmetered Water Revenue	
24 Fire Protection Revenue	3150
25 Irrigation Revenue	
26 Metered Water Revenue	1127818
27 Total Operating Revenue	1127818
28 <u>Operating Expenses</u>	608021
29 Depreciation Expense (Composite Rate <u>2.42%</u>)	58641
30 Amortization and Property Losses	
31 Property Taxes	14860
32 Taxes Other Than Income Taxes	24903
33 Total Operating Revenue Deduction Before Taxes	706425
34 California Corp. Franchise Tax	35001
35 Federal Corporate Income Tax	129039
36 Total Operating Revenue Deduction After Taxes	870465
37 Net Operating Income (Loss) - California Water Operations	257353
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	781
45 Total Payroll Charged to Operating Expenses	251784
46 Purchased Water	173527
47 Power	10870

		Jan. 1	Dec. 31	Annual Average
<u>Active Service Connections</u>	(Exc. Fire Protect.)			
48 Metered Service Connections		698	712	705
49 Flat Rate Service Connections				
50 Total Active Service Connections		698	712	705

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 2012:

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
-											
-											
-											

**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		UTILITY PLANT			
2	101	Water plant in service (Excluding SDWBA & Prop 50)	A-1 & A-1a	4926854	4818965
3	101.1	Water plant in service - SDWBA	A-1 & A-1b	0	0
4	101.2	Water plant in service - Prop 50	A-1 & A-1c	0	0
5	103	Water plant held for future use	A-1 & A-1d	0	0
6	104	Water plant purchased or sold	A-1	0	0
7	105	Water plant construction work in progress	A-1	0	0
8	105.1	Construction work in progress - SDWBA	A-1	0	0
9	105.2	Construction work in progress - Prop 50	A-1	0	0
10		Total Utility Plant		4926854	4818965
11	108	Accumulated Depreciation of Water Plant	A-3	(1137668)	(1055741)
12	108.1	Accumulated Amortization of SDWBA Loan	A-3	0	0
13	108.2	Reserved for Depreciation of Utility Plant - Prop 50	A-3	0	
14	114	Water Plant Acquisition Adjustments	A-1	0	0
15		Total Amortization and Adjustments			
16		Net Utility Plant		3789186	3763224
17					
18		INVESTMENTS			
19	121	Non-utility Property and Other Assets			
20	122	Accumulated Depreciation of Non-Utility Property	A-3		
21		Net non-utility property			
22	123	Investments in Associated Companies			
23	124	Other Investments			
24		Total Investments			
25					
26		CURRENT AND ACCRUED ASSETS			
27	131	Cash		53604	71859
28	131.1	Cash - Miscellaneous Special Deposits - Prop 50			
29	132	Special Accounts		130369	40766
30	141	Accounts Receivable - Customers		72149	71692
31	142	Receivables from Associated Companies			0
32	143	Accumulated Provision for Uncollectible Accounts			0
33	151	Materials and Supplies		7815	10574
34	174	Other Current Assets			
35		Total Current and Accrued Assets		263937	194891
36					
37	180	Deferred Charges	A-5		
38					
39		Total Assets and Deferred Charges		4053123	3958115

**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		CORPORATE CAPITAL AND SURPLUS			
41	201	Common Stock	A-6		
42	204	Preferred Stock	A-6		
43	211	Other Paid-in Capital	A-8		
44	215	Retained Earnings	A-9	2099111	1951318
45		Total corporate capital and retained earnings		2099111	1951318
46					
47		PROPRIETARY CAPITAL			
48	218	Proprietary Capital	A-10		
49	218.1	Proprietary Drawings			
50		Total proprietary capital		0	0
51					
52		LONG TERM DEBT			
53	224	Long Term Debt	A-11	18560	0
54	225	Advances From Associated Companies	A-12		
55					
56		CURRENT AND ACCRUED LIABILITIES			
57	231	Accounts Payable		77292	87814
58	232	Short Term Notes Payable			0
59	233	Customer Deposits		1150	670
60	235	Payables to Associated Companies	A-13		0
61	236	Accrued Taxes			0
62	237	Accrued Interest			0
63	241	Other Current Liabilities	A-14		0
64		Total current and accrued liabilities		97002	88484
65					
66		DEFERRED CREDITS			
67	252	Advances for Construction	A-15	11769	12550
68	253	Other Credits			
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		11769	12550
73					
74		CONTRIBUTIONS IN AID OF CONSTRUCTION			
75	266	Contributions - Publicly Grant-Funded Plant - Prop 50			
76	266.1	Accumulated Amortizations of Contributions - Prop 50			
77		Net Contributions - Public Grant-Funded Plant - Prop 50			
78	271	Contributions in Aid of Construction	A-17	2499689	2499689
79	272	Accumulated Amortization of Contributions		(654448)	(593956)
80		Net Contributions in Aid of Construction		1845241	1905733
81		Total liabilities and other credits		4053123	3958085

**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	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water Plant in Service (Excluding SDWBA and Prop 50)	4818965	142521	(34632)	0	4926854
2	101.1	Water Plant in Service - SDWBA					0
3	101.2	Water Plant in Service - Prop 50					0
4	103	Water plant held for future use					0
5	104	Water plant purchased or sold					0
6	105	Construction Work in Progress - Water Plant	0				0
7	105.1	Construction Work in Progress - SDWBA	0				
8	105.2	Construction Work in Progress - Prop 50	0				0
9	114	Water Plant Acquisition Adjustments	0				0
10		Total utility plant	4818965	142521	(34632)	0	4926854

* 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)	Plt Additions During year (c)	Plt Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant	0				
3	303	Land	4000				4000
4		Total non-depreciable plant	4000	0	0	0	4000
5							
6		DEPRECIABLE PLANT					
7	304	Structures	143180				143180
8	307	Wells	187759				187759
9	317	Other Water Source Plant	116347	13,580			129927
10	311	Pumping Equipment	176398	5,410	(500)		181308
11	320	Water Treatment Plant	10329				10329
12	330	Reservoirs, Tanks and Sandpipes	362231				362231
13	331	Water Mains	2687432	52,132	(1364)		2738200
14	333	Services and Meter Installations	572628	16,985	(4660)		584953
15	334	Meters	222650	25,157	(9600)		238207
16	335	Hydrants	212606				212606
17	339	Other Equipment	43827	1,568			45395
18	340	Office Furniture and Equipment	46146	6,749	(2832)		50063
19	341	Transportation Equipment	33432	20940	(15676)		38696
20		Total depreciable plant	4814965	142521	(34632)	0	4922854
21		Total water plant in service	4818965	142521	(34632)	0	4926854

* 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.	Aeet No.	Title of Account (a)	Balance Beg of Year (b)	Plant Addition During year (c)	Plant Retirement During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant					
3	303	Land					
4		Total non-depreciable plant					
5							
6		DEPRECIABLE PLANT					
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		Total water plant in service					

* 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.	Aeet No.	Title of Account (a)	Balance Beg of Year (b)	Plant Addition During year (c)	Plant Retirement During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant					
3	303	Land					
4		Total non-depreciable plant					
5							
6		DEPRECIABLE PLANT					
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		Total water plant in service					

* 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				
3				
4				
5				
6				
7				
8				
9				
10	Total			0

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	Account 108 Water Plant Excluding SDWBA & Prop 50 (b)	Account 108.1 SDWBA Loans (c)	Account 108.2 Prop 50 Loans (d)	Account 122 Non-utility Property (e)
1	Balance in reserves at beginning of year	1055741			
2	Add: Credits to reserves during year				
3	(a) Charged to Account No. 403 (Footnote 1)	58641			
4	(b) Charged to Account No 272	60492			
5	(c) Charged to clearing accounts				
6	(d) Charge to Account No. 407				
7	(e) Charge to Account No. 266.1				
8	(f) Salvage recovered	490			
9	(g) All other credits (Footnote 2)				
10	Total Credits	1175364			
11	Deduct: Debits to reserves during year				
12	(a) Book cost of property retired	(34632)			
13	(b) Cost of removal	(3064)			
14	(c) All other debits (Footnote 3)	0			
15	Total debits	(37696)			
16	Balance in reserve at end of year	1137668			
17					
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE			%	2.42%
19					
20	(2) EXPLANATION OF ALL OTHER CREDITS:				
21					
22					
23					
24					
25					
26	(3) EXPLANATION OF ALL OTHER DEBITS:				
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	[]			
38	(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	17927	3465	0		21392
2	307	Wells	19126	4544	0		23670
3	317	Other water source plant	22091	3144	0		25235
4	311	Pumping equipment	38646	4388	(500)	0	42533
5	320	Water treatment plant	2035	250	0		2285
6	330	Reservoirs, tanks and sandpipes	71731	8766	0		80497
7	331	Water mains	659603	66264	(1364)		724504
8	333	Services and meter installations	130127	14156	(4660)	(2928)	136695
9	334	Meters	14918	5765	(9600)	0	11082
10	335	Hydrants	54318	5145	0		59463
11	339	Other equipment	4239	1099	0		5337
12	340	Office furniture and equipment	12240	1212	(2832)		10619
13	341	Transportation equipment	8742	800	(15676)	490 (136)	(5644)
14		Total	1055741	118997	(34632)	490 (3064)	1137668

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 Name (a)	Number of Shares (b)	PREFERRED STOCK 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	1951318
2	CREDITS	
3	Net income	257353
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	2208671
7		
8	DEBITS	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Altos Sonoma Corporation	(109560)
14	Total Debits	(109560)
15	Balance end of year	2099111

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	
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	vehicle		13-Jul	18-Jul	20,135	18,560	2.73%			223
2										
3										
4										
5										
6	PWC= 70% 28,764									

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		12550
2	Additions during year		
3	Subtotal - Beginning balance plus additions during year		12550
4	Charges during year:		
5	Refunds		
6	Percentage of revenue basis	781	
7	Proportionate cost basis		
8	Present worth basis		
9	Total refunds	781	
10	Transfers to Acct. 271, Contributions in aid of Construction		
11	Due to expiration of contracts		
12	Due to present worth discount		
13	Total transfers to Acct. 271	0	
14	Securities Exchanged for Contracts (Enter detail below)		
15	Subtotal - charges during year	0	
16	Balance end of year		11769

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 ² (e)	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 ³ (f)
			Depreciable (c)	Non-Depreciable ¹ (d)		
1	Balance beginning of year	2,499,689				
2	Add: Credits to account during year					
3	Contributions received during year					
4	Other credits*					
5	Total credits	2,499,689				
6	Deduct: Debits to Account during year					
7	Depreciation charges for year	60,492				
8	Non-depreciable donated property retired					
9	Other debits* (acum dep)	593,956				
10	Total debits	654,448				
11	Balance end of year Net	1,845,241				

* 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)
UTILITY OPERATING INCOME				
1	400	Operating Revenues	B-1	1127818
OPERATING REVENUE DEDUCTIONS				
2	401	Operating expenses	B-2	608021
3	403	Depreciation expense	A-3	58641
4	407	SDWBA loan amortization expense	pages 7 & 8	
5	408	Taxes other than income taxes	B-3	39763
6	409	State corporate income tax expense	B-3	35001
7	410	Federal corporate income tax expense	B-3	129039
8		Total operating revenue deductions		870465
9		Total utility operating income		257353
OTHER INCOME AND DEDUCTIONS				
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		0
14		Net income		257353

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)
WATER SERVICE REVENUES					
1	460	Unmetered water revenue			
2		460.1 Single - family residential		0	0
3		460.2 Commercial and multi-residential		0	0
4		460.3 Large water users		0	0
5		460.5 Safe Drinking Water Bond Surcharge		0	0
6		460.9 Other unmetered revenue	664	35	629
7		Sub-total	664	35	629
8	462	Fire protection revenue			
9		462.1 Public fire protection			
10		462.2 Private fire protection	3150	3150	0
11		Sub-total	3150	3150	0
12	465	Irrigation revenue			
13	470	Metered water revenue			
14		470.1 Single-family residential	1,022,281	887956	134325
15		470.2 Commercial and multi-residential	41223	40669	554
16		470.3 Large water users	60500	60431	69
17		470.5 Safe Drinking Water Bond Surcharge		0	0
18		470.9 Other metered revenue		0	0
19		Sub-total	1124004	989056	134948
20		Total water service revenues	1127818	992241	135577
21	480	Other water revenue			
22		Total operating revenues	1127818	992241	135577

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)
		PLANT OPERATION AND MAINTENANCE EXPENSES			
		VOLUME RELATED EXPENSES			
1	610	Purchased water	\$173,527	\$163,224	\$10,303
2	615	Power	\$10,870	\$10,773	\$97
3	616	Other volume related expenses	\$1,516	\$1,509	\$7
4		Total volume related expenses	\$185,913	\$175,506	\$10,407
		NON-VOLUME RELATED EXPENSES			
5	630	Employee labor	\$93,142	\$83,745	\$9,397
6	640	Materials	\$28,472	\$16,725	\$11,747
7	650	Contract work	\$10,252	\$7,395	\$2,857
8	660	Transportation expenses	\$13,685	\$11,526	\$2,159
9	664	Other plant maintenance expenses	\$4,510	\$3,772	\$738
10		Total non-volume related expenses	\$150,061	\$123,163	\$26,898
11		Total plant operation and maintenance exp.	\$335,974	\$298,669	\$37,305
		ADMINISTRATIVE AND GENERAL EXPENSES			
12	670	Office salaries	\$60,644	\$40,891	\$19,753
13	671	Management salaries	\$104,825	\$98,278	\$6,547
14	674	Employee pensions and benefits	\$56,775	\$60,311	(\$3,536)
15	676	Uncollectible accounts expense	\$1,810	\$3,724	(\$1,914)
16	678	Office services and rentals	\$13,776	\$13,480	\$296
17	681	Office supplies and expenses	\$14,299	\$16,851	(\$2,552)
18	682	Professional services	\$7,918	\$7,126	\$792
19	684	Insurance	\$17,233	\$16,656	\$577
20	688	Regulatory commission expense		\$0	\$0
21	689	General expenses	\$1,594	\$1,536	\$58
22		Total administrative and general expenses	\$278,874	\$258,853	\$20,021
23	800	Expenses capitalized	(\$6,827)	(\$6,732)	(\$95)
24		Net administrative and general expense	\$272,047	\$252,121	\$19,926
25		Total operating expenses	\$608,021	\$550,790	\$57,231

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	14,860		
2	State corporate franchise tax	35,001		
3	State unemployment insurance tax	2604		
4	Other state and local taxes			
5	Federal unemployment insurance tax	336		
6	Federal insurance contributions act	21,963		
7	Other federal taxes			
8	Federal income taxes	129,039		
9	Total	203803		

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

- 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.
- 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.
- 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	Please see following sheet for income tax calculation.	
6		
7		
8		
9		
10	Federal tax net income	
11	Computation of tax:	
12		
13		
14		
15		
16		
17		

Income Tax Calculation 2013

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. The 2013 splits are 70% Penngrove and 30% Kenwood.

	Penngrove	Kenwood
Gross Income	1,127,818	365,052
Expenses	(608,021)	(192,361)
Depreciation	(58,641)	(15,776)
Pay/Prop. Tax	(39,763)	(12,687)
 Taxable Income	 421,393	 144,228
 Total Taxable		 565,621
State Income Tax Multiplier		8.84%
Total State Income Tax		50,001
Split State Income Tax	35,001	15,000
 Federal Taxable Income		 515,620
1st 100K Taxes		22,250
1st 100K Taxes Split	15,575	6,675
 Federal Income @ Highest Bracket		 415,620
Federal Tax Rate for Highest Bracket		39.00%
Federal Tax @ Highest Bracket		162,092
Federal Tax Split @ Highest E	113,464	48,628
 Total Federal Taxes	 129,039	 55,303

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	\$86,315	\$6,827	\$93,142
2	670	Office salaries	1	\$60,644		\$60,644
3	671	Management salaries	2	\$104,825		\$104,825
4						
5						
6		Total	5	\$251,784	\$6,827	\$258,611

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											
	<p>Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership, or person covering supervision and/or management of any department of the respondent's affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.</p>										
Line No.											
1.	Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year? Answer: Yes: _____ No: X (If the answer is in the affirmative, make appropriate replies to the following questions)*										
2.	Name of each organization or person that was a party to such a contract or agreement.										
3.	Date of original contract or agreement.										
4.	Date of each supplement or agreement.										
5.	Amount of compensation paid during the year for supervision or management \$										
6.	To whom paid										
7.	Nature of payment (salary, traveling expenses, etc.).										
8.	Amounts paid for each class of service.										
9.	Basis for determination of such amounts										
10.	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 85%;">Distribution of payments:</td> <td style="text-align: right;">Amount</td> </tr> <tr> <td>(a) Charged to operating expenses</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>(b) Charged to capital amounts</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>(c) Charged to other account</td> <td style="text-align: right;">\$</td> </tr> <tr> <td style="text-align: right;">Total</td> <td style="text-align: right;">\$</td> </tr> </table>	Distribution of payments:	Amount	(a) Charged to operating expenses	\$	(b) Charged to capital amounts	\$	(c) Charged to other account	\$	Total	\$
Distribution of payments:	Amount										
(a) Charged to operating expenses	\$										
(b) Charged to capital amounts	\$										
(c) Charged to other account	\$										
Total	\$										
11.	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 85%;">Distribution of charges to operating expenses by primary accounts</td> <td style="text-align: right;">Amount</td> </tr> <tr> <td style="text-align: right;">Number and Title of Account</td> <td style="text-align: right;">\$</td> </tr> <tr> <td></td> <td style="text-align: right;">\$</td> </tr> <tr> <td></td> <td style="text-align: right;">\$</td> </tr> <tr> <td style="text-align: right;">Total</td> <td style="text-align: right;">\$</td> </tr> </table>	Distribution of charges to operating expenses by primary accounts	Amount	Number and Title of Account	\$		\$		\$	Total	\$
Distribution of charges to operating expenses by primary accounts	Amount										
Number and Title of Account	\$										
	\$										
	\$										
Total	\$										
12.	What relationship, if any, exists between respondent and supervisory and/or managing concerns?										
<p>* File with this report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished, in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.</p>											

SCHEDULE D-1									
Sources of Supply and Water Developed									
STREAMS					FLOW IN (Unit) ²			Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted Into *	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1									
2									
3									
4									
5									
WELLS						Pumping Capacity		Annual Quantities Pumped CCF	Remarks
Line No.	At Plant (Name or Number)	Location	No.	Dimensions	Depth to Water ¹ (Unit) ²			
6	Canon Manor 1		1	12" x 466'	226'	250	GPM	12,835	
7	Canon Manor 2		1	12" x 440'	226'	200	GPM	14,169	
8									
9									
10								27,004	Total:
TUNNELS AND SPRINGS				FLOW IN (Unit) ²			Annual Quantities Pumped(Unit) ²	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	86,043				(Unit chosen) ¹	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> <p>Total Production and Purchased Water: 113,047</p>									

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	2	546000	Gal	
12	Concrete				
13	Total	2	546000	Gal	

SCHEDULE D-3
Description of Transmission and Distribution Facilities

A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES									
Capacities in Cubic Feet Per Second or Miner's Inches (state which) _____									
Line No.	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								

A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES (Continued)									
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. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING										
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			5467	5082		380			
17	Screw or welded casing									
18	Cement - asbestos						2365		29162	
19	Welded steel									
20	Wood									
21	C-900 Plastic			2819	300		1929		25311	24299
22	Total	0	0	8286	5382	0	4674	0	54527	24379

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - (Continued)										
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									0
26	Copper									0
27	Riveted steel									0
28	Standard screw									10929
29	Screw or welded casing									0
30	Cement - asbestos									31527
31	Welded steel	2420								2420
32	Wood									0
33	C-900 Plastic	2576								57234
34	Total	4996	0	0	0	0	0	0	0	102244

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	673	687		
Commercial and Multi-residential	20	20		
Large water users	5	5		
Public authorities	0			
Industrial	0			
Irrigation	0			
Other (specify)	0			
	0			
Subtotal	698	712		
Private fire connections	6	6		
Public fire hydrants	92	92		
Total	796	810		

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Services
5/8 x 3/4 - in	626	
3/4 - in		
1 - in	101	
2 - in	5	
- in		
- in		
- in		
- in		
Other		
Total	732	

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	120
2. Used, before repair	meters replaced
3. Used, after repair	during yr.
4. Found fast, requiring billing adjustment	
B. Number of Meters in Service Since Last Test	
1. Ten years or less	712
2. More than 10, but less than 15 years	
3. More than 15 years	

SCHEDULE D-7								
	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Single-family residential	5700	6200	6225	6225	10092	12275	13786	60503
Commercial and Multi-residential	2	2	2	3	3	4	4	20
Large water users	66	74	104	144	450	920	1500	3258
Public authorities								0
Irrigation								0
Other (specify)								0
Total	5768	6276	6331	6372	10545	13199	15290	63781

	During Current Year						Total	Total Prior Year
	August	September	October	November	December	Subtotal		
Single-family residential	12999	10231	9018	5411	4899	42558	103061	91213
Commercial and Multi-residential	4	3	3	3	2	15	35	31
Large water users	1800	1750	1700	1200	243	6693	9951	9132
Public authorities						0	0	0
Irrigation						0	0	0
Other (specify)						0	0	0
Total	14803	11984	10721	6614	5144	49266	113047	100376

¹ 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	_____	_____
	Total	_____	_____

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

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

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

A. Commercial

NAME	AMOUNT
	\$
	\$
	\$

B. Residential

NAME	AMOUNT
please see attached list	
	96,906

3. Summary of the bank account activities showing:

Balance at beginning of year	40,766
Deposits during the year	96,906
Interest earned for calendar year	83
Withdrawals from this account	7,386
Balance at end of year	130,369

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

reconciliation of PFF with	
accountant's record	7,386
	7,386

FACILITIES FEES LIST

<u>Customer</u>	<u>Location</u>	<u>Facility Fee</u>
McMinn	Penn	4,689
Bonelli	Penn	7,815
Dagle	WCM	7,815
Southwold	WCM	3,126
Mauldin	WCM	7,815
Ragozinno	WCM	7,815
Singh	WCM	7,815
Tatman	WCM	7,815
Dellara	WCM	7,815
Hemstalk	WCM	7,815
Reed	WCM	3,126
Vargas	WCM	7,815
Tatman	WCM	7,815
Khiroya	WCM	<u>7,815</u>
Total		96,906

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 Penngrove 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.

Karen L. Ball

Signature

Manager

Title

March 24, 2014

Date

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NOTES for 2013 PENNGROVE ANNUAL REPORT

<u>Note #</u>	<u>Acct.#</u>			
1.	131	Checking Acct	29,065	
		Money Market	<u>24,539</u>	
			53,604	
2.	132	PFF	130,369	
		<u>Plant Accounts</u>	<u>CIAC</u>	<u>COMPANY</u>
				<u>REMOVED</u>
3.	317	Telemetry CM	13,580	
4. & 11.	311	PLC's	4,400	(500)
		Alarm Light	787	
		Volt Fan	223	
		Sub Total	<u>5,410</u>	<u>(500)</u>
5. & 12.	331	Ronsheimer	24,811	(682)
		ORH	<u>27,321</u>	<u>(682)</u>
		Sub Total	52,132	(1,364)
6. & 13.	333	265-A Woodward	301	
		395 Ronsheimer	347	
		5700 ORH serv. Renew	6,985	(2,660)
		845 Palm serv. Renew	4,324	(1,000)
		500 Phillips serv. Renew	5,028	(1,000)
		Sub Total	<u>16,985</u>	<u>(4,660)</u>
7. & 14.	334	120meters replaced <u>\$80/meter</u>	25,157	(9,600)
8.	339	70% pressure recorder	454	
		70% cut-off saw	<u>1,114</u>	
		Sub Total	1,568	
9. & 15.	340	70% Micro wave	52	(76)
		70% Sharp Copier	3,143	(1,110)
		70% Mac Computer	1,548	(1,646)
		70% Revenue Summary	346	
		70% Telephone Switch	423	
		70% 2nd Bill Station	517	
		Penngrove AR Format	330	
		CMW Revenue Report	<u>390</u>	
			6,749	<u>(2,832)</u>
10. & 16.	341	70% 2013 Toyota Tacoma	20,940	(15,676)
		70% S-10 Removed		
Total Plant Account Additions & Retirements			142,521	(34,632)

NOTES for 2013 PENNGROVE ANNUAL REPORT

<u>Note #</u>	<u>Acct #</u>				
17.	108 & 122	Cost to remove detail (Sch A-3)			
		10007 Main		2,928	
		S-10		136	
				3,064	
18.	630		Expensed	Plant Accts	Total
		Troy	44,380	2,960	47,340
		Danney	41,935	3,867	45,802
			86,315	6,827	93,147
19.		Water Testing		7,156	
		DPH Fees		3,096	
				10,252	
20.	670	Deb		39,281	
		Jen.		11,363	
				60,644	
21.	671	Karen		80,325	
		JBD		24,500	
				104,825	
22.	682	Acctg		5,670	
		Computer		2,248	
				7,918	
23.		70% of S-10 sale		490	