

Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# _____

2017
ANNUAL REPORT
OF

Fruitridge Vista Water Company

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

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, 2017

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2018

PEASLEY, ALDINGER & O'BYMACHOW
AN ACCOUNTANCY CORPORATION

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ACCOUNTANT'S COMPILATION REPORT

May 31, 2018

To Management
Cook Endeavors, Inc.
dba Fruitridge Vista Water Company
Sacramento, CA 95814

Management is responsible for the accompanying financial statements of Cook Endeavors, Inc. (dba Fruitridge Vista Water Company), which comprise the balance sheets as of December 31, 2017 and 2016, and the related income statement for the year ended December 31, 2017 included in the accompanying prescribed form in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements included in the accompanying prescribed form.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Public Utilities Commission of the State of California, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

The supplementary information included in the prescribed form is presented for purposes of additional analysis and is not a required part of the basic financial statements, however, the information is required to be included in the prescribed form by the Public Utilities Commission of the State of California. The information included on page 6 (Utility Plant and Capitalization Data), page 7 (Income, Expenses, and Other Data), page 8 (Excess Capacity and Non-Tariffed Services), pages 11 (Schedule A-1) through 25 (Schedule A-36), pages 27 (Schedule B-1) through 31 (Schedule C-2), and pages 36 through 37 (For All Water Companies Safe Drinking Water Bond Act/State Revolving Fund Data and Facilities Fees Data) is the representation of management. The supplementary information was subject to our compilation engagement; however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such supplementary information. The information included on page 4 (General Information), pages 31 (Schedule C-3) through page 35 and page 38 is the representation of management. This supplementary information was not subject to our compilation engagement. We do not express an opinion, conclusion, nor provide any form of assurance on such supplementary 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

TABLE OF CONTENTS

	<u>Page</u>
General Instructions	3
General Information	4
Instructions for Preparation of Selected Financial Data Sheet for All Water Utilities	5
Utility Plant and Capitalization Data	6
Income, Expenses, and Other Data	7
Excess Capacity and Non-Tariffed Services	8
Schedule A - Comparative Balance Sheet	9-10
Schedule A-1 - Utility Plant	11
Schedule A-1a - Account 101 - Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	11
Schedule A-1b - Account 101.1 - Water Plant in Service - SDWBA/SRF	12
Schedule A-1c - Account 101.2 - Water Plant in Service - Grant Funds	12
Schedule A-1d - Account 103 - Water Plant Held for Future Use	13
Schedule A-2 - Account 121 - Non-Utility Property and Other Assets	13
Schedule A-3 - Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves	14
Schedule A-3a - Account 108 - Analysis of Entries in Depreciation Reserve	15
Schedule A-4 - Account 123 - Investments in Affiliated Companies	15
Schedule A-5 - Account 124 - Other Investments	16
Schedule A-6 - Account 131 - Cash	16
Schedule A-7 - Account 132 - Cash - Special Deposits	16
Schedule A-8 - Account 141 - Accounts Receivable - Customers	17
Schedule A-9 - Account 142 - Receivables from Affiliated Companies	17
Schedule A-10 - Account 143 - Accumulated Provision for Uncollectible Accounts	17
Schedule A-11 - Account 151 - Materials and Supplies	18
Schedule A-12 - Account 174 - Other Current Assets	18
Schedule A-13 - Account 180 - Deferred Charges	18
Schedule A-14 - Account 181 - Accumulated Deferred Income Tax Assets	18
Schedule A-15 - Account 201 - Common Stock	19
Schedule A-16 - Account 204 - Preferred Stock	19
Schedule A-17 - Record of Stockholders at End of Year	19
Schedule A-18 - Account 206 - Subchapter S Corporation Accumulated Adjustments Account	20
Schedule A-19 - Account 211 - Other Paid in Capital (Corporations only)	20
Schedule A-20 - Account 215 - Retained Earnings (Corporations only)	20
Schedule A-21 - Account 218 - Proprietary Capital (Sole Proprietor or Partnership)	21
Schedule A-22 - Account 224 - Long-Term Debt	21
Schedule A-23 - Account 230 - Payables to Affiliated Companies	21
Schedule A-24 - Account 231 - Accounts Payable	21
Schedule A-25 - Account 232 - Short-Term Notes Payable	22
Schedule A-26 - Account 233 - Customer Deposits	22
Schedule A-27 - Account 236 - Taxes Accrued	22
Schedule A-28 - Account 237 - Interest Accrued	23
Schedule A-29 - Account 241 - Other Current Liabilities	23
Schedule A-30 - Account 252 - Advances for Construction	23
Schedule A-31 - Account 253 - Other Credits	24
Schedule A-32 - Account 255 - Accumulated Deferred Investment Tax - Credits	24

Schedule A-33 - Account 282 - Accumulated Deferred Income Taxes - Accelerated Tax Depreciation	24
Schedule A-34 - Account 283 - Accumulated Deferred Income Tax Liabilities	25
Schedule A-35 - Account 265 - Contributions in Aid of Construction	25
Schedule A-36 - Account 272 - Accumulated Amortization of Contributions - Debit	25
Schedule B - Income Statement	26
Schedule B-1 - Account 400 - Operating Revenues	27
Schedule B-2 - Account 401 - Operating Expenses	28
Schedule B-3 - Accounts 408, 409, 410 - Taxes Charged During the Year	29
Schedule B-4 - Reconciliation of Reported Net Income for Federal Income Taxes	29
Schedule B-5 - Accounts 421 and 426 - Income and Expense from Non-Utility Operations	30
Schedule B-6 - Account 427 - Interest Expense	30
Schedule C-1 - Compensation of Individual Proprietor, Partners and Employees Included in Expenses	30
Schedule C-2 - Loans to Directors, Officers, or Shareholders	31
Schedule C-3 - Engineering and Management Fees and Expenses, Etc., During Year	31
Schedule D-1 - Sources of Supply and Water Developed	32
Schedule D-2 - Description of Storage Facilities	32
Schedule D-3 - Description of Transmission and Distribution Facilities	33
Schedule D-4 - Number of Active Service Connections	34
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	34
Schedule D-6 - Meter Testing Data	34
Schedule D-7 - Water Delivered to Metered Customers	34
Schedule D-8 - Status With State Board of Public Health	35
Schedule D-9 - Statement of Material Financial Interest	35
Schedule E-1 - Safe Drinking Water Bond Act / State Revolving Fund Data	36
Schedule E-2 - Facilities Fees Data	37
Declaration	38
Index	39

GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN MARCH 31, 2018**, with:

CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298
bmd@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 Declaration on Page 38 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
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. Complete the supplemental schedules **FIRST**. The balances in these schedules will then auto-fill the appropriate boxes in the balance sheet/income statement. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the statements by filling in the uncolored boxes where appropriate.
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, 2017, through December 31, 2017. Fiscal year reports will not be accepted.

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: 3501 51st Ave, 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;
Jason Moreno D1 #39286; Gabriel DeVault T1 #40170, D2 #47267; David Duston T2 #40213, D2 #48045

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

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. The CPUC annual report Excel template incorporates links so that the selected data in the Balance Sheet, Income Statement and supporting schedules automatically flow to the financial data sheets.
2. If needed, the Excel data worksheets can be made unprotected (no password is needed) if the utility wants to make modifications and/or add additional data.

UTILITY PLANT AND CAPITALIZATION DATA

Calendar Year 2017

Name of Utility: Fruitridge Vista Water Company

Telephone: (916) 443-2607

Person Responsible for this Report: Mark Chrisler

	<u>1/1/2017</u>	<u>12/31/2017</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Utility Plant	\$ 29,105,497	\$ 29,254,364	\$ 29,179,931
2 Accumulated Depreciation/Amortization	(6,663,482)	(7,423,210)	(7,043,346)
3 Net Utility Plant	22,442,015	21,831,154	22,136,585
4 Advances for Construction	21,502	18,904	20,203
5 Contributions in Aid of Construction	15,913,877	15,927,877	15,920,877
6 Accumulated Deferred Taxes	-	-	-
7			
8			
9			
10 CAPITALIZATION			
11 Common Stock	1,753,171	1,753,171	1,753,171
12 Preferred Stock	-	-	-
13 Retained Earnings *	4,951,284	4,740,756	4,846,020
14 Total Corporate Capital and Retained Earnings	6,704,455	6,493,927	6,599,191
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	3,252,640	2,882,038	3,067,339

* Includes Subchapter S Corporation Accumulated Adjustments Account

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2017

Name of Utility: Fruitridge Vista Water Company

Telephone: (916) 443-2607

INCOME/EXPENSES DATA		Annual Amount		
1	Operating Revenues			\$ 2,972,616
2	Operating Expenses			2,185,802
3	Depreciation			188,640
4	SDWBA Loan Amortization Expense			92,911
5	Taxes			128,993
6	Utility Operating Income			376,270
7	Non-Utility Income			1,500
8	Interest Expense			31,672
9	Net Income			315,753
10				
11	OPERATING EXPENSES DATA			
12	Purchased Water			7,885
13	Power			173,503
14	Other Volume Related Expenses			22,562
15	Non-Volume Related Expenses			727,412
16	Administrative and General Expenses			1,287,352
17				
18	OTHER DATA			
19				
20	<u>Active Service Connections</u>	(Exc. Fire Protect.)		
21				
22	Metered Service Connections			1,491
23	Flat Rate Service Connections			3,247
24	Total Active Service Connections			4,738

	Jan. 1	Dec. 31	Annual Average
	1,399	1,582	1,491
	3,318	3,176	3,247
	4,717	4,758	4,738

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 company's 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 2017:

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
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											

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		UTILITY PLANT			
2	101	Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	A-1, A-1a	24,709,080	24,603,481
3	101.1	Water Plant in Service - SDWBA/SRF	A-1, A-1b	4,386,697	4,386,697
4	101.2	Water Plant in Service - Grant Funds	A-1, A-1c	-	-
5	101.3	Water Plant in Service - Other	A-1	-	-
6	103	Water Plant Held for Future Use	A-1, A-1d	-	-
7	104	Water Plant Purchased or Sold	A-1	-	-
8	105	Construction Work in Progress - Water Plant	A-1	48,275	5,007
9	105.1	Construction Work in Progress - SDWBA/SRF	A-1	-	-
10	105.2	Construction Work in Progress - Grant Funds	A-1	-	-
11	105.3	Construction Work in Progress - Other	A-1	-	-
12	114	Water Plant Acquisition Adjustments	A-1	110,312	110,312
13		Total Utility Plant		\$ 29,254,364	\$ 29,105,497
14	108	Accumulated Depreciation of Water Plant	A-3	(6,719,161)	(6,052,344)
15	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	(704,049)	(611,138)
16	108.2	Accumulated Depreciation of Water Plant - Grant Funds	A-3	-	-
17	108.3	Accumulated Depreciation of Water Plant - Other	A-3	-	-
18		Total Accumulated Depreciation/Amortization		\$ (7,423,210)	\$ (6,663,482)
19		Net Utility Plant		\$ 21,831,154	\$ 22,442,015
20					
21		INVESTMENTS			
22	121	Non-utility Property and Other Assets	A-2	149,354	146,032
23	122	Accumulated Depreciation of Non-Water Utility Property	A-3	(25,599)	(22,818)
24		Net non-utility property		\$ 123,755	\$ 123,214
25	123	Investments in Affiliated Companies	A-4	-	-
26	124	Other Investments	A-5	-	-
27		Total Investments		\$ 123,755	\$ 123,214
28					
29		CURRENT AND ACCRUED ASSETS			
30	131	Cash	A-6	173,242	200,030
31	132	Cash - Special Deposits	A-7	576,129	540,333
32	141	Accounts Receivable - Customers	A-8	268,908	235,267
33	142	Receivables from Affiliated Companies	A-9	-	-
34	143	Accumulated Provision for Uncollectible Accounts	A-10	-	-
35	151	Materials and Supplies	A-11	39,953	38,695
36	174	Other Current Assets	A-12	48,474	47,140
37		Total current and accrued assets		\$ 1,106,706	\$ 1,061,465
38					
39	180	Deferred Charges	A-13	109,467	139,129
40	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41					
42		Total Assets and Other Debits		\$ 23,171,082	\$ 23,765,823

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)
1		CORPORATE CAPITAL AND RETAINED EARNINGS			
2	201	Common Stock	A-15	1,753,171	1,753,171
3	204	Preferred Stock	A-16	-	-
4	206	Subchapter S Corporation Accumulated Adjustments Account	A-18	4,740,756	4,951,284
5	211	Other Paid-in Capital	A-19	-	-
6	215	Retained Earnings	A-20	-	-
7		Total corporate capital and retained earnings		\$ 6,493,927	\$ 6,704,455
8					
9		PROPRIETARY CAPITAL			
10	218	Proprietary Capital	A-21	-	-
11					
12		LONG TERM DEBT			
13	224	Long-term Debt	A-22	2,882,038	3,252,640
14					
15		CURRENT AND ACCRUED LIABILITIES			
16	230	Payables to Affiliated Companies	A-23	-	-
17	231	Accounts Payable	A-24	179,339	242,952
18	232	Short-term Notes Payable	A-25	-	-
19	233	Customer Deposits	A-26	4,100	100
20	236	Taxes Accrued	A-27	14,456	12,366
21	237	Interest Accrued	A-28	12,119	11,317
22	241	Other Current Liabilities	A-29	430,990	408,272
23		Total current and accrued liabilities		\$ 641,004	\$ 675,007
24					
25		DEFERRED CREDITS			
26	252	Advances for Construction	A-30	18,904	21,502
27	253	Other Credits	A-31	592,932	95,587
28	255	Accumulated Deferred Investment Tax - Credits	A-32	-	-
29	282	Accumulated Deferred Income Taxes - Accel. Tax Depreciation	A-33	-	-
30	283	Accumulated Deferred Income Tax Liabilities	A-34	-	-
31		Total deferred credits		\$ 611,836	\$ 117,089
32					
33		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	265	Contributions in Aid of Construction	A-35	15,927,877	15,913,877
35	272	Accumulated Amortization of Contributions	A-36	(3,385,600)	(2,897,245)
36		Net Contributions in Aid of Construction		\$ 12,542,277	\$ 13,016,632
37		Total Liabilities and Other Credits		\$ 23,171,082	\$ 23,765,823

**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 (Excl. SDWBA/SRF, Grant Funds) (Sch A-1a)	24,603,481	115,777	(10,178)	-	\$ 24,709,080
2	101.1	Water Plant In Service - SDWBA/SRF (Sch A-1b)	4,386,697	-	-	-	\$ 4,386,697
3	101.2	Water Plant In Service - Grant Funds (Sch A-1c)	-	-	-	-	\$ -
4	101.3	Water Plant In Service - Other	-	-	-	-	\$ -
5	103	Water Plant Held for Future Use (Sch A-1d)	-	-	-	-	\$ -
6	104	Water Plant Purchased or Sold	-	-	-	-	\$ -
7	105	Construction Work in Progress - Water Plant	5,007	43,268	-	-	\$ 48,275
8	105.1	Construction Work in Progress - SDWBA/SRF	-	-	-	-	\$ -
9	105.2	Construction Work in Progress - Grant Funds	-	-	-	-	\$ -
10	105.3	Construction Work in Progress - Other	-	-	-	-	\$ -
11	114	Water Plant Acquisition Adjustments	110,312	-	-	-	\$ 110,312
12		Total utility plant	\$ 29,105,497	\$ 159,045	\$ (10,178)	\$ -	\$ 29,254,364

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

**SCHEDULE A-1a
Account 101 - Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)**

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		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant	751	-	-	-	\$ 751
3	303	Land	3,312,302	(20,099)	-	-	\$ 3,292,203
4		Total non-depreciable plant	\$ 3,313,053	\$ (20,099)	\$ -	\$ -	\$ 3,292,954
5							
6		DEPRECIABLE PLANT					
7	304	Structures	2,636,374	-	-	-	\$ 2,636,374
8	307	Wells	2,154,256	-	-	-	\$ 2,154,256
9	311	Pumping Equipment	3,892,500	14,519	(4,600)	-	\$ 3,902,419
10	317	Other Water Source Plant	43,889	-	-	-	\$ 43,889
11	320	Water Treatment Plant	2,608,193	10,932	(3,000)	-	\$ 2,616,125
12	330	Reservoirs, Tanks and Standpipes	26,882	-	-	-	\$ 26,882
13	331	Water Mains	6,925,916	7,410	(1,220)	-	\$ 6,932,106
14	333	Services and Meter Installations	1,316,415	24,219	(758)	-	\$ 1,339,876
15	334	Meters	671,772	30,102	-	-	\$ 701,874
16	335	Hydrants	213,590	6,045	(600)	-	\$ 219,035
17	339	Other Equipment	274,181	2,153	-	-	\$ 276,334
18	340	Office Furniture and Equipment	316,444	1,131	-	-	\$ 317,575
19	341	Transportation Equipment	210,016	39,365	-	-	\$ 249,381
20		Total depreciable plant	\$ 21,290,428	\$ 135,876	\$ (10,178)	\$ -	\$ 21,416,126
21		Total water plant in service	\$ 24,603,481	\$ 115,777	\$ (10,178)	\$ -	\$ 24,709,080

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

SCHEDULE A-1b
Account 101.1 - Water Plant in Service - SDWBA/SRF

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		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant	2,846,455	-	-	-	\$ 2,846,455
3	303	Land	-	-	-	-	\$ -
4		Total non-depreciable plant	\$ 2,846,455	\$ -	\$ -	\$ -	\$ 2,846,455
5							
6		DEPRECIABLE PLANT					
7	304	Structures	481,071	-	-	-	\$ 481,071
8	307	Wells	24,738	-	-	-	\$ 24,738
9	311	Pumping Equipment	455,566	-	-	-	\$ 455,566
10	317	Other Water Source Plant	205,441	-	-	-	\$ 205,441
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		Total water plant in service	\$ 4,386,697	\$ -	\$ -	\$ -	\$ 4,386,697

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

SCHEDULE A-1c
Account 101.2 - Water Plant in Service - Grant Funds

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		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant	N/A				\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		DEPRECIABLE PLANT					
7	304	Structures					\$ -
8	307	Wells					\$ -
9	311	Pumping Equipment					\$ -
10	317	Other Water Source Plant					\$ -
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 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	None			
4				
5				
6				
7				
8				
9				
10	Total			\$ -

SCHEDULE A-2
Account 121 - Non-Utility Property and Other Assets

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Computer Equipment	1,659	1,659
2	Office Exercise Equipment	11,161	12,283
3	Transportation Equipment	87,262	87,262
4	Office Painting	-	3,350
5	Investments	43,750	43,750
6	Note Receivable	2,200	1,050
7			
8	Total	\$ 146,032	\$ 149,354

SCHEDULE A-3
Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 108	Account 108.1	Account 108.2	Account 108.3	Account 122
		Accumulated Depreciation of Water Plant (b)	Accumulated Amortization of SDWBA/SRF (c)	Accumulated Depreciation of Water Plant - Grant Funds (d)	Accumulated Depreciation of Water Plant - Other (e)	Accumulated Depreciation of Non-Water Utility Property (f)
1	Balance in reserves at beginning of year	6,052,344	611,138	-	-	22,818
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	488,355	-	-	-	-
4	(b) Charged to Account 403	188,640	-	-	-	-
5	(c) Charged to Account 407	-	92,911	-	-	-
6	(d) Charged to Account 426	-	-	-	-	2,781
7	(e) Charged to clearing accounts.	-	-	-	-	-
8	(f) Salvage recovered	-	-	-	-	-
9	(g) All other credits	-	-	-	-	-
10	Total Credits	\$ 676,995	\$ 92,911	\$ -	\$ -	\$ 2,781
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired	(10,178)	-	-	-	-
13	(b) Cost of removal	-	-	-	-	-
14	(c) All other debits	-	-	-	-	-
15	Total debits	\$ (10,178)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 6,719,161	\$ 704,049	\$ -	\$ -	\$ 25,599
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %				3.28%	
19						
20	(2) EXPLANATION OF ALL OTHER CREDITS: N/A					
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 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	593,320	101,779	-	-	\$ 695,099
2	307	Wells	444,207	82,065	-	-	\$ 526,272
3	311	Pumping Equipment	1,257,491	206,766	(4,600)	-	\$ 1,459,657
4	317	Other Water Source Plant	96,281	13,500	-	-	\$ 109,781
5	320	Water Treatment Plant	510,681	109,192	(3,000)	-	\$ 616,873
6	330	Reservoirs, Tanks and Standpipes	31,904	(67)	-	-	\$ 31,837
7	331	Water Mains	2,099,111	162,292	(1,220)	-	\$ 2,260,183
8	333	Services and Meter Installations	457,422	46,219	(758)	-	\$ 502,883
9	334	Meters	367,016	20,536	-	-	\$ 387,552
10	335	Hydrants	130,832	5,559	(600)	-	\$ 135,791
11	339	Other Equipment	225,059	14,136	-	-	\$ 239,195
12	340	Office Furniture and Equipment	234,513	2,300	-	-	\$ 236,813
13	341	Transportation Equipment	215,646	5,628	-	-	\$ 221,274
14		Total	\$ 6,663,483	\$ 769,905	\$ (10,178)	\$ -	\$ 7,423,210

SCHEDULE A-4
Account 123 - Investments in Affiliated Companies

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3	N/A		
4			
5	Total	\$ -	\$ -

SCHEDULE A-5
Account 124 - Other Investments

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2	N/A		
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-6
Account 131 - Cash

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	131.1 Cash on Hand	124	124
2	131.2 Cash in Bank	199,906	173,118
3			
4			
5			
6	Total	\$ 200,030	\$ 173,242

SCHEDULE A-7
Account 132 - Cash - Special Deposits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	SDWBA/SRF	281,654	288,095
2	Facilities Fees	-	-
3	Checking SFF	19,194	13,433
4	City of Sacramento	239,485	274,601
5			
6	Total	\$ 540,333	\$ 576,129

SCHEDULE A-8
Account 141 - Accounts Receivable - Customers

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Accounts Receivable	204,952	236,141
2	Accounts Receivable - SRF Fee	16,727	18,080
3	Accounts Receivable - City of Sacramento Fee	13,588	14,687
4			
5	Total	\$ 235,267	\$ 268,908

SCHEDULE A-9
Account 142 - Receivables from Affiliated Companies

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2	N/A		
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-10
Account 143 - Accumulated Provision for Uncollectible Accounts

Line No.	Description of Items (a)	Amount (b)
N/A		
1	Balance beginning of year	
2	Add: Charges to Account 676 - Uncollectible Accounts Expense	
3	Collections on accounts previously written off as uncollectible	
	Other credits	
	Total Credits	\$ -
4	Less: Write-offs of accounts determined to be uncollectible	
5	Other debits	
	Total Debits	\$ -
6	Balance end of year	\$ -

SCHEDULE A-11			
Account 151 - Materials and Supplies			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Materials and Supplies Inventory	38,695	39,953
2			
3			
4			
5	Total	\$ 38,695	\$ 39,953

SCHEDULE A-12			
Account 174 - Other Current Assets			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Prepaid Insurance	22,209	18,982
2	Prepaid Property Tax	11,734	16,848
3	Miscellaneous Receivables	498	498
4	Prepaid Vehicle Maintenance	6,372	6,130
5	Prepaid Income Taxes	2,552	2,241
6	Security Deposit	3,775	3,775
7			
8	Total	\$ 47,140	\$ 48,474

SCHEDULE A-13			
Account 180 - Deferred Charges			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Deferred Debits - Rate Case	11,000	-
2	Deferred Sick and Vacation Pay	76,293	75,121
3	Deferred Debits - Legal Expenses	51,836	34,346
4			
5	Total	\$ 139,129	\$ 109,467

SCHEDULE A-14			
Account 181 - Accumulated Deferred Income Tax Assets			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2	N/A		
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-15
Account 201 - Common Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common Stock	1,000	None	100	1,753,171	\$ 1,753,171	-	\$ 526,281
2						\$ -		\$ -
3						\$ -		\$ -
4						\$ -		\$ -
5						\$ -		\$ -
6				Total	\$ 1,753,171	\$ 1,753,171		\$ 526,281

¹ After deduction for amount of reacquired stock held by or for the respondent.

SCHEDULE A-16
Account 204 - Preferred Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	None					\$ -	-	\$ -
2						\$ -		\$ -
3						\$ -		\$ -
4						\$ -		\$ -
5						\$ -		\$ -
6				Total	\$ -	\$ -		\$ -

¹ After deduction for amount of reacquired stock held by or for the respondent.

SCHEDULE A-17
Record of Stockholders at End of Year

Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	Robert C. Cook, Jr.	100	None	
2				
3				
4				
5				
6				
7				
8				
9	Total number of shares	100	Total number of shares	-

SCHEDULE A-18		
Account 206 - Subchapter S Corporation Accumulated Adjustments Account		
Line No.	Description of Items (a)	Amount (b)
	N/A	
1	Balance beginning of year	4,951,284
2	Credit:	
3	Net Income	315,753
4	Accounting Adjustments	
5	Total Credits	\$ 315,753
6	Debit:	
7	Net Loss	
8	Accounting Adjustments	
9	Dividends	(526,281)
10	Total Debits	\$ (526,281)
11	Balance end of year	\$ 4,740,756

SCHEDULE A-19			
Account 211 - Other Paid in Capital (Corporations only)			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-20		
Account 215 - Retained Earnings (Corporations Only)		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	Add: Credits	
3	Net income	
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$ -
7		
8	Less: Debits	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total Debits	-
15	Balance end of year	\$ -

SCHEDULE A-21
Account 218 - Proprietary Capital
(Sole Proprietor or Partnership)

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	Add: Credits	N/A
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total Credits	\$ -
7	Less: Debits	
8	Net losses	
9	218.1 Proprietary Drawings	
10	Other debits (detail):	
11		
12		
13	Total Debits	\$ -
14	Balance end of year	\$ -

SCHEDULE A-22
Account 224 - Long-Term Debt

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	State Revolving Fund	7/9/07	10/1/27	2,279,556	2,059,845	0.00%	-	-
2	City of Sacramento	7/1/07	7/1/27	1,089,000	990,000	varies	16,467	16,108
3	Central Valley Loan	7/15/10	6/15/20	192,686	142,557	7.60%	13,108	12,664
4	2012 Audi A7	1/20/14	8/14/19	28,289	16,699	1.99%	321	321
5	2012 VW Jetta	8/14/14	8/28/19	9,063	5,772	3.99%	307	307
6	2015 Audi Q5 2.0	10/7/14	10/21/19	26,279	17,168	1.90%	427	427
7	2015 Ford F150	10/19/15	9/19/20	27,995	20,695	3.33%	821	821
8	2015 Audi Q7	10/16/17	10/30/22	-	41,988	2.99%	221	221
9	Less: Current Portion			(400,228)	(412,686)			
10								
11	Total			\$ 3,252,640	\$ 2,882,038		\$ 31,672	\$ 30,869

SCHEDULE A-23
Account 230 - Payables to Affiliated Companies

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1						
2	N/A					
3						
4						
5						
6						
7	Total	\$ -	\$ -		\$ -	\$ -

SCHEDULE A-24
Account 231 - Accounts Payable

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Accounts Payable	189,913	134,676
2	Accrued Accounts Payable	41,290	33,116
3	Credit Card Payable	11,749	11,547
4			
5			
6	Total	\$ 242,952	\$ 179,339

SCHEDULE A-25
Account 232 - Short-Term Notes Payable

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1								
2	None							
3								
4								
5								
6								
7								
8								
9				Total	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-26
Account 233 - Customer Deposits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Customer Deposits	100	100
2	Construction Meter Deposits	-	4,000
3			
4			
5	Total	\$ 100	\$ 4,100

SCHEDULE A-27
Account 236 - Taxes Accrued

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Accrued Payroll Taxes	12,366	14,456
2			
3			
4			
5	Total	\$ 12,366	\$ 14,456

SCHEDULE A-28
Account 237 - Interest Accrued

Line No.	N/A Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	237.1 Interest accrued on long-term debt	11,317	12,119
2	237.2 Interest accrued on SDWBA loan	-	-
3	237.3 Interest accrued on other liabilities	-	-
4			
5	Total	\$ 11,317	\$ 12,119

SCHEDULE A-29
Account 241 - Other Current Liabilities

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Accrued Salaries & Benefits	7,572	6,435
2	Accrued PUC Surcharge	472	11,869
3	Current Portion of Long Term Debt	400,228	412,686
4			
5			
6	Total	\$ 408,272	\$ 430,990

SCHEDULE A-30
Account 252 - Advances for Construction

Line No.	N/A (a)	Amount (b)
1	Balance beginning of year	21,502
2	Additions during year	
3	Subtotal - Beginning balance plus additions during year	\$ 21,502
4	Charges during year:	
5	Refunds	
6	Percentage of revenue basis	
7	Proportionate cost basis	(2,598)
8	Present worth basis	
9	Total refunds	\$ (2,598)
10	Transfers to Acct. 265, Contributions in aid of Construction	
11	Due to expiration of contracts	
12	Due to present worth discount	
13	Total transfers to Acct. 265	\$ -
14	Securities Exchanged for Contracts	
15	Subtotal - charges during year	\$ (2,598)
16	Balance end of year	\$ 18,904

**SCHEDULE A-31
Account 253 - Other Credits**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Regulatory Liabilities	19,294	517,811
2	Accrued Sick & Vacation Pay	76,293	75,121
3			
4			
5	Total	\$ 95,587	\$ 592,932

**SCHEDULE A-32
Account 255 - Accumulated Deferred Investment Tax - Credits**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2	N/A		
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-33
Account 282 - Accumulated Deferred Income Taxes - Accelerated Tax Depreciation**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Deferred Income Taxes - ACRS	7,710	4,008
2	Deferred Income Taxes - MACRS	894,879	536,581
3	Deferred Income Taxes - ACRS (S Corp)	(7,710)	(4,008)
4	Deferred Income Taxes - MACRS (S Corp)	(894,879)	(536,581)
5	Total	\$ -	\$ -

SCHEDULE A-34
Account 283 - Accumulated Deferred Income Tax Liabilities

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2	N/A		
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-35
Account 265 - Contributions in Aid of Construction

Line No.	Item (a)	Total All Columns (b)	Grants, Contamination Proceeds 265-1 to 265-6		Other 265-7	
			Depreciable (c)	Non-Depreciable (d)	Depreciable (e)	Non-Depreciable (f)
1	Balance beginning of year	\$ 15,913,877	15,474,543	439,334	-	-
2	Add:					
3	Contributions received during year	\$ 14,000	14,000	-	-	-
4	Other credits	\$ -	-	-	-	-
5	Total credits	\$ 14,000	\$ 14,000	\$ -	\$ -	\$ -
6	Deduct:					
8	Non-depreciable property retired	\$ -	-	-	-	-
9	Other debits	\$ -	-	-	-	-
10	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Balance end of year	\$ 15,927,877	\$ 15,488,543	\$ 439,334	\$ -	\$ -

SCHEDULE A-36
Account 272 - Accum. Amort. of Contributions - Debit
(Note: Show beginning debit balance as positive)

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	2,897,245
2	Add: Charges from the following:	
3	Acct. 108 Accum. Depre. Water Plant	488,355
4	Acct. 108.2 Accum. Depre. Water Plant - Grant Funds	-
5	Acct. 108.3 Accum. Depre. Water Plant - Other	
6	Other debits	
7	Total debits	\$ 488,355
8	Deduct:	
10	Other credits	
12	Balance end of year	\$ 3,385,600

**SCHEDULE B
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
1		UTILITY OPERATING INCOME		
2	400	Operating Revenues	B-1	2,972,616
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	2,185,802
6	403	Depreciation Expense	A-3	188,640
7	407	SDWBA Loan Amortization Expense	A-3	92,911
8	408	Taxes Other Than Income Taxes	B-3	118,064
9	409	State Corporate Income Tax Expense	B-3	10,929
10	410	Federal Corporate Income Tax Expense	B-3	-
11		Total operating revenue deductions		\$ 2,596,346
12		Total utility operating income		\$ 376,270
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-5	1,500
16	426	Miscellaneous Non-Utility Expense	B-5	30,345
17	427	Interest Expense (excluding SDWBA)	B-6	31,672
18	427	Interest Expense (SDWBA)	B-6	-
19		Total other income and deductions		\$ (60,517)
20		Net income		\$ 315,753

SCHEDULE B-1
Account 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)
1		WATER SERVICE REVENUES			
2	460	Unmetered water revenue			
3		460.1 Residential, Single-family, Multiple Dwelling Units	1,652,792	1,773,041	\$ (120,249)
4		460.2 Commercial and Miscellaneous	-	-	\$ -
5		460.3 Large Water Users	-	-	\$ -
6		460.4 Safe Drinking Water Bond Surcharge	121,831	132,706	\$ (10,875)
7		460.5 Other Unmetered Revenue	-	-	\$ -
8		Subtotal	\$ 1,774,623	\$ 1,905,747	\$ (131,124)
9					
10	462	Fire protection and hydrant revenue			
11		462.1 Public Fire Protection	-	-	\$ -
12		462.2 Private Fire Protection	20,381	20,443	\$ (62)
13		Subtotal	\$ 20,381	\$ 20,443	\$ (62)
14					
15	465	Irrigation revenue	-	-	\$ -
16					
17	470	Metered water revenue			
18		470.1 Residential, Single-family, Multiple Dwelling Units	1,564,183	1,453,704	\$ 110,479
19		470.2 Commercial and Multi-residential Master Metered	-	-	\$ -
20		470.3 Large Water Users	-	-	\$ -
21		470.4 Safe Drinking Water Bond Surcharge	105,167	100,601	\$ 4,566
22		470.5 Other Metered Revenues	-	-	\$ -
23		Subtotal	\$ 1,669,350	\$ 1,554,305	\$ 115,045
24		Total water service revenues	\$ 3,464,354	\$ 3,480,495	\$ (16,141)
25					
26	480	Other water revenue	(491,738)	8,124	\$ (499,862)
27		Total Operating Revenues	\$ 2,972,616	\$ 3,488,619	\$ (516,003)

SCHEDULE B-2
Account 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)
1		PLANT OPERATION AND MAINTENANCE EXPENSES			
2		VOLUME RELATED EXPENSES			
3	610	Purchased Water	7,885	2,612	\$ 5,273
4	615	Power	173,503	168,097	\$ 5,406
5	618	Other Volume Related Expenses	22,562	34,375	\$ (11,813)
6		Total volume related expenses	\$ 203,950	\$ 205,084	\$ (1,134)
7					
8		NON-VOLUME RELATED EXPENSES			
9	630	Employee Labor	413,735	395,385	\$ 18,350
10	640	Materials	42,071	19,246	\$ 22,825
11	650	Contract Work	120,187	103,007	\$ 17,180
12	660	Transportation Expense	66,656	68,004	\$ (1,348)
13	664	Other Plant Maintenance Expenses	84,763	89,937	\$ (5,174)
14		Total non-volume related expenses	\$ 727,412	\$ 675,579	\$ 51,833
15		Total plant operation and maintenance exp.	\$ 931,362	\$ 880,663	\$ 50,699
16					
17		ADMINISTRATIVE AND GENERAL EXPENSES			
18	670	Office Salaries	225,526	193,865	\$ 31,661
19	671	Management Salaries	467,799	438,464	\$ 29,335
20	674	Employee Pensions and Benefits	320,457	293,506	\$ 26,951
21	676	Uncollectible Accounts Expense	4,610	3,582	\$ 1,028
22	678	Office Services and Rentals	68,330	69,330	\$ (1,000)
23	681	Office Supplies and Expenses	61,880	64,347	\$ (2,467)
24	682	Professional Services	43,318	113,056	\$ (69,738)
25	684	Insurance	73,222	69,103	\$ 4,119
26	688	Regulatory Compliance Expense	11,000	11,000	\$ -
27	689	General Expenses	11,210	7,414	\$ 3,796
28		Total administrative and general expenses	\$ 1,287,352	\$ 1,263,667	\$ 23,685
29	800	Expenses Capitalized - Credit (Optional)	(32,912)	(59,995)	\$ 27,083
30	900	Clearing Accounts (Optional)		-	\$ -
31		Net administrative and general expense	\$ 1,254,440	\$ 1,203,672	\$ 50,768
32		Total Operating Expenses	\$ 2,185,802	\$ 2,084,335	\$ 101,467

SCHEDULE B-3
Accounts 408, 409, 410 - Taxes Charged During the Year

Line No.	Type of Tax (a)	Distribution of Taxes Charged		Total Taxes Charged During Year (d)
		Water (b)	Nonutility (c)	
1	408 Taxes other than income taxes:			
2	408.1 Property taxes	41,485	-	\$ 41,485
3	408.2 Payroll taxes	76,579	-	\$ 76,579
4	408.3 Other taxes and licenses	-	-	\$ -
5	Total taxes other than income taxes	\$ 118,064	\$ -	\$ 118,064
6				
7	409 State corporate income tax	10,929	-	\$ 10,929
8	410 Federal corporate income tax	-	-	\$ -
9	Total income taxes	\$ 10,929	\$ -	\$ 10,929
10				
11	Total	\$ 128,993	\$ -	\$ 128,993

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 27	315,753
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4	Book depreciation in excess of tax	58,859
5	Lease value inclusion	138
6	Regulatory revenues not subject to tax	(1,650)
7	Non-deductible items	14,448
8	Refundable decrease in deferred taxes	500,167
9	Capitalized costs expensed for tax	(6,262)
10	Current year CA franchise tax	(13,164)
11	Prior year CA franchise tax	10,929
12	Regulatory accounting change	(134,087)
13		
14		
15	Federal tax net income	745,131
16	Computation of tax:	-
17		
18	S CORPORATION - NO FEDERAL INCOME TAX	-
19		

SCHEDULE B-5
Accounts 421 and 426 - Income and Expense from Non-Utility Operations

Line No.	Description (a)	Revenue Acct. 421 (b)	Expense Acct. 426 (c)
1	Non-Utility Income	995	
2	Non-Utility Interest Income	505	
3	Non-Utility Expense		30,345
4			
5	Total	\$ 1,500	\$ 30,345

SCHEDULE B-6
Account 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	-
2	Interest on other (give details below):	
3	City of Sacramento	16,467
4	Central Valley Loan	13,108
5	Installment Contract - 2012 Audi A7	321
6	Installment Contract - 2012 VW Jetta	307
7	Installment Contract - 2015 Audi Q5 2.0	427
8	Installment Contract - 2015 Ford F150	821
9	Installment Contract - 2015 Audi Q7	221
10		
11	Total	\$ 31,672

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	413,735	-	\$ 413,735
2	670	Office salaries	6	225,526	-	\$ 225,526
3	671	Management salaries	2	467,799	-	\$ 467,799
4	800	Capitalized expense		(19,658)	19,658	\$ -
5						\$ -
6		Total	16	\$ 1,087,402	\$ 19,658	\$ 1,107,060

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.	N/A							
3.								
4.								
5.								
6.								
7.	Total		\$ -					

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

Line No.	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership, or person covering supervision and/or management of any department of the respondent's affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.	
1.	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: <input checked="" type="checkbox"/> 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.	Distribution of payments:	Amount
	(a) Charged to operating expenses	\$ _____
	(b) Charged to capital amounts	\$ _____
	(c) Charged to other account	\$ _____
	Total	\$ -
11.	Distribution of charges to operating expenses by primary accounts: Number and Title of Account:	Amount
	_____	\$ _____
	_____	\$ _____
	Total	\$ -
12.	What relationship, if any, exists between respondent and supervisory and/or managing concerns?	

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

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

STREAMS				FLOW IN(unit) 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	N/A								
3									
4									
5									

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

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

Purchased Water for Resale							
16	Purchased from						
17	Annual quantities purchased	87,505			(Unit chosen) ²	Cubic Feet	
18							
19							

* State ditch, pipe line, reservoir, etc., with name, if any.
¹ Average depth to water surface below ground surface.
² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 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	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	17	17,928	Hydropneumatic Tanks
12	Concrete			
13	Total	17	17,928	

FRUITRIDGE VISTA WATER COMPANY
ADDENDUM TO PUC ANNUAL REPORT
2017

WELLS						Pumping Capacity gpm (Unit) ²	Annual Quantities Pumped gal	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water			
	Well No. 1	4712 Iowa	1	10"	45 ft	n/a	-	
	Well No. 2	4718 Iowa	2	10"	46.5 ft	n/a	-	
	Well No. 3	5861 44th St.	3	14"	55 ft	500	272,742,000	
	Well No. 4	5659 44th St.	4	14"	54 ft	300	140,878,000	
	Well No. 5	5800 40th St.	5	14"	52 ft	560	17,184,000	
	Well No. 6	4560 Soledad	6	10"	54 ft	300	232,700	
	Well No. 7	6211 Leola	7	14"	68 ft	500	11,571,000	
	Well No. 8	6831 Chevy Chase	8	14"	80 ft	300	290,000	
	Well No. 9	6602 wire	9	14"	62 ft	500	156,782,000	
	Well No. 10	6808 47th St.	10	12"	67.8 ft	600	2,198,000	
	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	218,000	
	Well No. 14	4129 Apostolo	14	14"	57 ft	700	27,728,000	
	Well No. 15	5351 47th Ave.	15	14"	63 ft	1000	480,000	
	Well No. 16	6540 Vernace	16	14"	45 ft	600	20,087,000	
	Well No. 17	6627 46th St.	17	14"	48 ft	450	221,000	
	Well No. 18	6300 41st St.	18	14"	49 ft	650	328,288,000	
	Well No. 19	6016 37th St.	19	14"	49 ft	650	1,425,000	
	Well No. 20	3092 47th St.	20	14"	49 ft	650	458,000	

SCHEDULE D-3

Description of Transmission and Distribution Facilities

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

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

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Continued
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

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

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

Line No.		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			639	149		1,290		3,050	20,021
22	Total	-	122	4,557	624	-	40,997	54	149,037	83,765

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

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								4" to 12"	12" to 14"	
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	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	Current	Prior	Current
	Year	Year	Year	Year
5/8 x 3/4 - in	-	-	-	-
3/4 - in	78	91	-	-
1 - in	944	1,115	-	-
1.5 - in	177	177	-	-
2 - in	163	162	-	-
3 - in	26	26	-	-
4 - in	7	7	-	-
6 - in	4	4	-	-
Other	-	-	3,318	3,176
Total	1,399	1,582	3,318	3,176

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Services
5/8 x 3/4 - in	-	-
3/4 - in	91	-
1 - in	1,115	-
1.5 - in	177	-
2 - in	162	-
3 - in	26	-
4 - in	7	-
6 - in	4	-
Other	-	-
Total	1,582	-

SCHEDULE D-6 Meter Testing Data	
Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	31
2. Used, before repair	-
3. Used, after repair	-
4. Found fast, requiring billing adjustment	-
Number of Meters in Service Since Last Test	
1. Ten years or less	950
2. More than 10, but less than 15 years	111
3. More than 15 years	521

SCHEDULE D-7 Water delivered to Metered Customers by Months and Years in <u>CCF's</u> (Unit Chosen) ¹									
	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		64,294		64,784		106,602		235,680	
Total	-	64,294	-	64,784	-	106,602	-	235,680	
	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Single-family residential						-	-	-	
Commercial and Multi-residential						-	-	-	
Large water users						-	-	-	
Public authorities						-	-	-	
Irrigation						-	-	-	
Other	131,345		133,303		65,669	330,317	565,997	548,621	
Total	131,345	-	133,303	-	65,669	330,317	565,997	548,621	

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: _____ 21,441

SCHEDULE D-8
Status With State Board of Public Health

1. Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year?	Yes
2. Are you having routine laboratory tests made of water served to your consumers?	Yes
3. Do you have a permit from the State Board of Public Health for operation of your water system?	Yes
4. Date of permit:	9/13/2012
5. If permit is "temporary", what is the expiration date?	N/A
6. If you do not hold a permit, has an application been made for such permit?	N/A
7. If so, on what date?	N/A

SCHEDULE D-9
Statement of Material Financial Interest

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

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

SCHEDULE E-1
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: 112867000 and 112867001
Date Hired: September 28, 2007

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

\$ 226,998

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch	-	\$ -
3/4 inch	91	\$ 2.54
1 inch	1,115	\$ 4.23
1 1/2 inch	177	\$ 8.45
2 inch	162	\$ 13.52
3 inch	26	\$ 25.35
4 inch	7	\$ 42.25
6 inch	4	\$ 84.50
Number of Flat Rate Customers	3,176	\$ 3.20
Total	4,758	

3. Summary of the bank account activities showing:

	US Bank Loan Repayment - 7000	US Bank Fiscal Agent - 7001	Total
Balance at beginning of year	\$ 68,278	\$ 213,376	\$ 281,654
Add: Surcharge collections	219,345	6,300	225,645
Interest earned	111	395	506
Other deposits	-	-	-
Less: Loan payments	(219,710)	-	(219,710)
Bank charges	-	-	-
Other withdrawals	-	-	-
Balance at end of year	\$ 68,024	\$ 220,071	\$ 288,095

4. Reason for other deposits/withdrawals

5. Total Accumulated Reserve \$ _____

SCHEDULE E-2 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

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

B. Residential

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

3. Summary of the bank account activities showing:

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

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, 2017, through December 31, 2017.

General Manager
Title (Please Print)

Signature

(916) 443 - 2607
Telephone Number

Date

INDEX

	<u>PAGE</u>
Advances for construction	23
Assets	9
Balance Sheet	10-Sep
Common Stock	19
Contributions in aid of construction	25
Depreciation and amortization reserves	14
Declaration	38
Deferred taxes	18
Dividends appropriations	19
Employees and their compensation	30
Engineering and management fees	31
Excess Capacity and Non-Tariffed Services	8
Facilities Fees Data	37
Income Statement	26
Liabilities	10
Loans to officers, directors, or shareholders	31
Long-term debt	21
Management compensation	30
Meters and services	34
Non-utility property	13
Officers	4
Operating expenses	28
Operating revenues	27
Organization and control	4
Other current assets	18
Other income	30
Other paid in capital	20
Payables to affiliated companies	21
Population served	29
Proprietary capital	21
Purchased water for resale	32
Receivables from affiliated companies	17
Retained earnings	20
Safe Drinking Water Bond Act/State Revolving Fund Data	36
Service connections	34
Sources of supply and water developed	32
Status with Board of Health	35
Stockholders	19
Storage facilities	32
Taxes	29
Transmission and distribution facilities	33
Utility plant	11-12
Water delivered to metered customers	34
Water plant in service	11-12
Water plant held for future use	13