

Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# 120

2017
ANNUAL REPORT
OF

Corrected, Revised and Refiled June 13, 2018

ALTOS SONOMA CORPORATION

DBA: PENNGROVE WATER COMPANY

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

4982 SONOMA HIGHWAY

SANTA ROSA, CALIFORNIA 95409

(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

UTILITY PLANT AND CAPITALIZATION DATA

Calendar Year 2017

Name of Utility: Penngrove Water Company Telephone: 707-539-6397Person Responsible for this Report: Julie Cavaz

	<u>1/1/2017</u>	<u>12/31/2017</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Utility Plant	\$ 5,328,229	\$ 5,391,117	\$ 5,359,673
2 Accumulated Depreciation/Amortization	(1,478,926)	(1,735,622)	(1,607,274)
3 Net Utility Plant	3,849,303	3,655,495	3,752,399
4 Advances for Construction	9,416	8,637	9,027
5 Contributions in Aid of Construction	2,639,659	2,639,659	2,639,659
6 Accumulated Deferred Taxes	-	-	-
7			
8			
9			
10 CAPITALIZATION			
11 Common Stock	-	-	-
12 Preferred Stock	-	-	-
13 Retained Earnings	2,341,755	2,132,608	2,237,182
14 Total Corporate Capital and Retained Earnings	2,341,755	2,132,608	2,237,182
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	-	-	-

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2017

Name of Utility: Penngrove Water Company

Telephone: 707-539-6397

INCOME/EXPENSES DATA		Annual Amount		
1	Operating Revenues			\$ 1,259,011
2	Operating Expenses			722,509
3	Depreciation			66,488
4	SDWBA Loan Amortization Expense			-
5	Taxes			217,921
6	Utility Operating Income			1,036,755
7	Non-Utility Income			143
8	Interest Expense			-
9	Net Income			252,093
10				
11	OPERATING EXPENSES DATA			
12	Purchased Water			200,482
13	Power			16,384
14	Other Volume Related Expenses			505
15	Non-Volume Related Expenses			148,821
16	Administrative and General Expenses			356,317
17				
18	OTHER DATA			
19				
20	<u>Active Service Connections</u>	(Exc. Fire Protect.)		
21				
22	Metered Service Connections			747
23	Flat Rate Service Connections			-
24	Total Active Service Connections			747

	Jan. 1	Dec. 31	Annual Average
745		748	747
-		-	-
745		748	747

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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 39 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: 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: Julie Cavaz, Manager Telephone: 707-539-6397

4. Address where accounting records are maintained: 4982 Sonoma Highway, Santa Rosa, CA 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: Licensed Operators on Line #11 below. Telephone: _____
Address: Both located in Santa Rosa.

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, California Corp.
 Organized under laws of (state) _____ 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: Kenwood Village Water Company (KVWC)

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: _____ Date: _____
 Name: _____ Date: _____
 Name: _____ Date: _____
 Name: _____ Date: _____

10. Use the space below for supplementary information or explanations concerning this report:
James B. Downey letter to Rami Kahlon, Director of Water Division (See Attached)

11. List Name, Grade, and License Number of all Licensed Operators:
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: Julie Cavaz, Manager
 Address of firm or consultant: 4982 Sonoma Hwy.
Santa Rosa, CA 95409
 Phone Number of firm or consultant: (707) 539-6397

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.

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 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											

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	5,391,117	5,328,229
3	101.1	Water Plant in Service - SDWBA/SRF	A-1, A-1b	-	-
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	-	-
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	-	-
13		Total Utility Plant		\$ 5,391,117	\$ 5,328,229
14	108	Accumulated Depreciation of Water Plant	A-3	(1,605,254)	(1,478,926)
15	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	(130,368)	-
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		\$ (1,735,622)	\$ (1,478,926)
19		Net Utility Plant		\$ 3,655,495	\$ 3,849,303
20					
21		INVESTMENTS			
22	121	Non-utility Property and Other Assets	A-2	-	-
23	122	Accumulated Depreciation of Non-Water Utility Property	A-3	-	-
24		Net non-utility property		\$ -	\$ -
25	123	Investments in Affiliated Companies	A-4	-	-
26	124	Other Investments	A-5	-	-
27		Total Investments		\$ -	\$ -
28					
29		CURRENT AND ACCRUED ASSETS			
30	131	Cash	A-6	38,611	33,282
31	132	Cash - Special Deposits PFF	A-7	249,685	212,762
32	141	Accounts Receivable - Customers	A-8	84,663	97,486
33	142	Receivables from Affiliated Companies	A-9	-	-
34	143	Accumulated Provision for Uncollectible Accounts	A-10	(1,229)	-
35	151	Materials and Supplies	A-11	2,258	5,319
36	174	Other Current Assets	A-12	-	-
37		Total current and accrued assets		\$ 373,988	\$ 348,849
38					
39	180	Deferred Charges	A-13	-	-
40	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41					
42		Total Assets and Other Debits		\$ 4,159,851	\$ 4,201,866

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	-	-
3	204	Preferred Stock	A-16	-	-
4	206	Subchapter S Corporation Accumulated Adjustments Account	A-18	-	-
5	211	Other Paid-in Capital	A-19	-	-
6	215	Retained Earnings	A-20	2,132,608	2,341,755
7		Total corporate capital and retained earnings		\$ 2,132,608	\$ 2,341,755
8					
9		PROPRIETARY CAPITAL			
10	218	Proprietary Capital	A-21	-	-
11					
12		LONG TERM DEBT			
13	224	Long-term Debt	A-22	-	-
14					
15		CURRENT AND ACCRUED LIABILITIES			
16	230	Payables to Affiliated Companies	A-23	-	-
17	231	Accounts Payable	A-24	39,621	56,938
18	232	Short-term Notes Payable	A-25	-	-
19	233	Customer Deposits	A-26	1,350	1,925
20	236	Taxes Accrued	A-27	-	-
21	237	Interest Accrued	A-28	-	-
22	241	Other Current Liabilities	A-29	-	-
23		Total current and accrued liabilities		\$ 40,971	\$ 58,863
24					
25		DEFERRED CREDITS			
26	252	Advances for Construction	A-30	8,637	9,416
27	253	Other Credits PFF	A-31	249,685	212,720
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		\$ 258,322	\$ 222,136
32					
33		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	265	Contributions in Aid of Construction	A-35	2,639,659	2,639,659
35	272	Accumulated Amortization of Contributions	A-36	(911,709)	(847,829)
36		Net Contributions in Aid of Construction		\$ 1,727,950	\$ 1,791,830
37		Total Liabilities and Other Credits		\$ 4,159,851	\$ 4,201,866

**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)	5,328,229	66,928	(4,040)	-	\$ 5,391,117
2	101.1	Water Plant In Service - SDWBA/SRF (Sch A-1b)	-	-	-	-	\$ -
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					\$ -
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					\$ -
12		Total utility plant	\$ 5,328,229	\$ 66,928	\$ (4,040)	\$ -	\$ 5,391,117

* 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					\$ -
3	303	Land	4,000				\$ 4,000
4		Total non-depreciable plant	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,000
5							
6		DEPRECIABLE PLANT					
7	304	Structures	143,180				\$ 143,180
8	307	Wells	187,759				\$ 187,759
9	311	Pumping Equipment	251,520	17,796	(1,180)		\$ 268,136
10	317	Other Water Source Plant	153,299				\$ 153,299
11	320	Water Treatment Plant	10,329	759			\$ 11,088
12	330	Reservoirs, Tanks and Standpipes	362,231				\$ 362,231
13	331	Water Mains	2,945,053	25,654	(370)		\$ 2,970,337
14	333	Services and Meter Installations	656,724	7,301	(1,100)		\$ 662,925
15	334	Meters	256,424	3,591	(150)		\$ 259,865
16	335	Hydrants	212,606	7,195	(230)		\$ 219,571
17	339	Other Equipment	46,965	4,632	(1,010)		\$ 50,587
18	340	Office Furniture and Equipment	59,443				\$ 59,443
19	341	Transportation Equipment	38,696				\$ 38,696
20		Total depreciable plant	\$ 5,324,229	\$ 66,928	\$ (4,040)	\$ -	\$ 5,387,117
21		Total water plant in service	\$ 5,328,229	\$ 66,928	\$ (4,040)	\$ -	\$ 5,391,117

* 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	304	Intangible Plant					\$ _____
3	303	Land					\$ _____
4		Total non-depreciable plant	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
5							
6		DEPRECIABLE PLANT					
7	304	Structures		NONE			
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-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	304	Intangible Plant					\$ _____
3	303	Land					\$ _____
4		Total non-depreciable plant	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
5							
6		DEPRECIABLE PLANT					
7	304	Structures		NONE			
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				
4	NONE			
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			
2			
3	NONE		
4			
5	Total	\$ _____	\$ _____

<p align="center">SCHEDULE A-3 Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves</p>						
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	1,478,926				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	66,488	66,488			
4	(b) Charged to Account 403	63,880	63,880			
5	(c) Charged to Account 407					
6	(d) Charged to Account 426					
7	(e) Charged to clearing accounts.					
8	(f) Salvage recovered					
9	(g) All other credits					
10	Total Credits	\$ 130,368	\$ 130,368	\$ -	\$ -	\$ -
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired	(4,040)				
13	(b) Cost of removal					
14	(c) All other debits					
15	Total debits	\$ (4,040)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 1,605,254	\$ 130,368	\$ -	\$ -	\$ -
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 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	31,787				\$ 42,700
2	307	Wells	37,301				\$ 56,023
3	311	Pumping Equipment	32,536				\$ 79,942
4	317	Other Water Source Plant	57,454				\$ 45,750
5	320	Water Treatment Plant	3,035				\$ 3,371
6	330	Reservoirs, Tanks and Standpipes	106,795				\$ 107,873
7	331	Water Mains	922,685				\$ 884,442
8	333	Services and Meter Installations	169,983				\$ 197,981
9	334	Meters	25,696				\$ 77,373
10	335	Hydrants	74,898				\$ 65,494
11	339	Other Equipment	8,732				\$ 15,089
12	340	Office Furniture and Equipment	11,023				\$ 17,658
13	341	Transportation Equipment	38,696				\$ 11,558
14		Total	\$ 1,478,926	\$ -	\$ -	\$ -	\$ 1,605,254

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			
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	NONE		
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		
2	131.2 Cash in Bank Checking Account	28,676	28,700
3	Money Market Account	4,606	9,911
4			
5	Total	\$ 33,282	\$ 38,611

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	-	-
2	Facilities Fees PFF	212,762	249,685
3			
4			
5	Total	\$ 212,762	\$ 249,685

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	Penngrove Town District & Canon Manor District	97,486	84,663
2			
3			
4			
5	Total	\$ 97,486	\$ 84,663

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	NONE		
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-10		
Account 143 - Accumulated Provision for Uncollectible Accounts		
Line No.	Description of Items (a)	Amount (b)
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	\$ 1,229
4	Less: Write-offs of accounts determined to be uncollectible	
5	Other debits	
	Total Debits	\$ -
6	Balance end of year	\$ 1,229

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	Valves, Fittings		2,258
2			
3			
4			
5	Total	\$ 5,319	\$ 2,258

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			
2	NONE		
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-13			
Account 180 - Deferred Charges			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2	NONE		
3			
4			
5	Total	\$ -	\$ -

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	NONE		
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						\$ -		\$ -
2						\$ -		\$ -
3	NONE					\$ -		\$ -
4						\$ -		\$ -
5						\$ -		\$ -
6				Total	\$ -	\$ -		\$ -

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						\$ -		\$ -
2						\$ -		\$ -
3						\$ -		\$ -
4	NONE					\$ -		\$ -
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				
2				
3				
4	NONE			
5				
6				
7				
8				
9	Total number of shares	-	Total number of shares	-

SCHEDULE A-18		
Account 206 - Subchapter S Corporation Accumulated Adjustments Account		
Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	-
2	Credit:	
3	Net Income	319,500
4	Accounting Adjustments	
5	Total Credits	\$ 319,500
6	Debit:	
7	Net Loss	
8	Accounting Adjustments	
9	Dividends Paid to Altos Sonoma Corporation	319,500
10	Total Debits	\$ -
11	Balance end of year	\$ -

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	NONE		
4			
5	Total	\$ -	\$ -

SCHEDULE A-20		
Account 215 - Retained Earnings (Corporations Only)		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year	2,341,755
2	Add: Credits	
3	Net income	252,093
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$ 2,593,848
7		
8	Less: Debits	
9	Net losses	
10	Prior period adjustments	(461,240)
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total Debits	(461,240)
15	Balance end of year	\$ 2,132,608

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	
3	- Net income	N/A
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								
2								
3								
4	NONE							
5								
6								
7								
8			Total	\$ -	\$ -		\$ -	\$ -

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						
3						
4	NONE					
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			39,621
2			
3			
4			
5		Total	\$ 39,621

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								
3								
4	NONE							
5								
6								
7								
8	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	205 East Street, 538 Old Redwood Highway	300	400
2	1317 Dutch Lane	175	525
3	10057 Main Street, 6040 Old Redwood Hwy., 235 Katie Lane, 200 Penngrove Ave.,	875	1,000
4	10435 Old Redwood Hwy., 175 Kylers Court, 2208 Chester Drive		
5	Total	\$ 1,350	\$ 1,925

SCHEDULE A-27 Account 236 - Taxes Accrued			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2	NONE		
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-28			
Account 237 - Interest Accrued			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	237.1 Interest accrued on long-term debt		
2	237.2 Interest accrued on SDWBA loan		
3	237.3 Interest accrued on other liabilities		
4	NONE		
5	Total	\$ -	\$ -

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			
2	NONE		
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-30		
Account 252 - Advances for Construction		
Line No.	(a)	Amount (b)
1	Balance beginning of year	9,418
2	Additions during year	
3	Subtotal - Beginning balance plus additions during year	\$ 9,418
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. 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	\$ (781)
16	Balance end of year	\$ 8,637

SCHEDULE A-31			
Account 253 - Other Credits			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	PFF	212,720	249,685
2			
3			
4			
5	Total	\$ 212,720	\$ 249,685

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	NONE		
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			
2	NONE		
3			
4			
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 (e)
1			
2	NONE		
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	\$ 2,639,659			2,639,659	
2	Add:					
3	Contributions received during year	NONE				
4	Other credits	NONE				
5	Total credits	\$ -	\$ -	\$ -	\$ -	\$ -
6	Deduct:	0				
8	Non-depreciable property retired	NONE				
9	Other debits	NONE				
10	Total debits	\$ 2,639,659	\$ -	\$ -	\$ -	\$ -
11	Balance end of year	\$ 2,639,659	\$ -	\$ -	\$ 2,639,659	\$ -

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	847,829
2	Add: Charges from the following:	
3	Acct. 272 Amortization of CIAC	63,880
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	\$ 63,880
8	Deduct:	
10	Other credits	
12	Balance end of year	\$ 911,709

**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	1,259,011
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	722,509
6	403	Depreciation Expense	A-3	63,880
7	407	SDWBA Loan Amortization Expense	A-3	-
8	408	Taxes Other Than Income Taxes	B-3	35,497
9	409	State Corporate Income Tax Expense	B-3	38,695
10	410	Federal Corporate Income Tax Expense	B-3	143,729
11		Total operating revenue deductions		\$ 1,006,918
12		Total utility operating income		\$ 252,093
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-5	143
16	426	Miscellaneous Non-Utility Expense	B-5	(143)
17	427	Interest Expense (excluding SDWBA)	B-6	-
18	427	Interest Expense (SDWBA)	B-6	-
19		Total other income and deductions		\$ -
20		Net income		\$ 252,093

SCHEDULE B-1
Account 400 - Operating Revenues

Line No.	Acct. No.	Account (a)	2017 Amount Current Year (b)	2016 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			\$ -
4		460.2 Commercial and Miscellaneous			\$ -
5		460.3 Large Water Users			\$ -
6		460.4 Safe Drinking Water Bond Surcharge			\$ -
7		460.5 Other Unmetered Revenue	54	33	\$ 21
8		Subtotal	\$ 54	\$ 33	\$ 21
9					
10	462	Fire protection and hydrant revenue			
11		462.1 Public Fire Protection			\$ -
12		462.2 Private Fire Protection	3,179	3,179	\$ -
13		Subtotal	\$ 3,179	\$ 3,179	\$ -
14					
15	465	Irrigation revenue			\$ -
16					
17	470	Metered water revenue			
18		470.1 Residential, Single-family, Multiple Dwelling Units	1,092,717	1,041,584	\$ 51,133
19		470.2 Commercial and Multi-residential Master Metered	53,545	52,461	\$ 1,084
20		470.3 Large Water Users	74,639	73,288	\$ 1,351
21		470.4 Safe Drinking Water Bond Surcharge *	12,286		\$ 12,286
22		470.5 Other Metered Revenues **	22,591		\$ 22,591
23		Subtotal	\$ 1,255,778	\$ 1,167,333	\$ 88,445
24		Total water service revenues	\$ 1,259,011	\$ 1,170,545	\$ 88,466
25					
26	480	Other water revenue			\$ -
27		Total Operating Revenues	\$ 1,259,011	\$ 1,170,545	\$ 88,466

Notes:

* Surcharges: LRMA Surcharges 12,286

** Other Water Revenues

Late Fees	3,040
UUF	17818
Misc.	1,733
	<u>22,591</u>

SCHEDULE B-2
Account 401 - Operating Expenses

Line No.	Acct. No.	Account (a)	2017 Amount Current Year (b)	2016 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	200,482	183,787	\$ 16,695
4	615	Power	16,384	14,181	\$ 2,203
5	618	Other Volume Related Expenses	505	681	\$ (176)
6		Total volume related expenses	\$ 217,371	\$ 198,649	\$ 18,722
7					
8		NON-VOLUME RELATED EXPENSES			
9	630	Employee Labor	112,320	102,095	\$ 10,225
10	640	Materials	13,050	15,255	\$ (2,205)
11	650	Contract Work	12,498	10,907	\$ 1,591
12	660	Transportation Expense	9,387	9,211	\$ 176
13	664	Other Plant Maintenance Expenses	1,566	4,908	\$ (3,342)
14		Total non-volume related expenses	\$ 148,821	\$ 142,376	\$ 6,445
15		Total plant operation and maintenance exp.	\$ 366,192	\$ 341,025	\$ 25,167
16					
17		ADMINISTRATIVE AND GENERAL EXPENSES			
18	670	Office Salaries	70,058	65,716	\$ 4,342
19	671	Management Salaries	135,007	123,108	\$ 11,899
20	674	Employee Pensions and Benefits	67,324	73,185	\$ (5,861)
21	676	Uncollectible Accounts Expense	1,299	567	\$ 732
22	678	Office Services and Rentals	15,634	14,709	\$ 925
23	681	Office Supplies and Expenses	20,914	19,744	\$ 1,170
24	682	Professional Services	13,912	8,768	\$ 5,144
25	684	Insurance	14,607	13,705	\$ 902
26	688	Regulatory Compliance Expense	18,822		\$ 18,822
27	689	General Expenses	11,904	4,896	\$ 7,008
28		Total administrative and general expenses	\$ 369,481	\$ 324,398	\$ 45,083
29	800	Expenses Capitalized - Credit (Optional)	(13,164)	(15,379)	\$ 2,215
30	900	Clearing Accounts (Optional)			\$ -
31		Net administrative and general expense	\$ 356,317	\$ 309,019	\$ 47,298
32		Total Operating Expenses	\$ 722,509	\$ 650,044	\$ 72,465

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	11,091		\$ 11,091
3	408.2 Payroll taxes	24,406		\$ 24,406
4	408.3 Other taxes and licenses			\$ -
5	Total taxes other than income taxes	\$ 35,497	\$ -	\$ 35,497
6				
7	409 State corporate income tax	38,695		\$ 38,695
8	410 Federal corporate income tax	143,729		\$ 143,729
9	Total income taxes	\$ 182,424	\$ -	\$ 182,424
10				
11	Total	\$ 217,921	\$ -	\$ 217,921

SCHEDULE B-4		
Reconciliation of Reported Net Income for Federal Income Taxes		
<p>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.</p> <p>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.</p> <p>3 Show taxable year if other than calendar year from _____ to _____.</p>		
Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 27	
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4		
5		
6	See Schedule B-3a	
7		
8		
9		
10	Federal tax net income	
11	Computation of tax:	
12		
13		
14		
15		
16		
17		

SCHEDULE B-3a 2017 IMPUTED INCOME TAX CALCULAITONS

Resolution W-4443, December 8, 2003, states that the Kenwood Village Waer Company (KVWC) is considered a Class C water utility for rate making purposes because of its common ownership by Altos Sonoma Corporation with affiliate Penngrove Water Company (PWC), and with combined service connections in excess of 500. Therefore, the two companies are combined for the calculation of income taxes both during rate proceedings and for reporting results. The gross imputed taxes are allocated between the two companies based on their pro-rata share of active service connections. For 2017, the allocation percentages are 71% for PWC and 29% for KVWC.

	PWC (\$)	COMBINED	KVWC (\$)
Gross Income	1,259,011		466,069
Operating Expenses	722,509		251,261
Depreciation Expense	66,488		21,737
Other Taxes	35,497		11,068
Pre-Tax Income	434,517		181,993
Combined Taxable Income		616,510	
State Income Tax (SIT)	38,695	54,499	15,805
Federal Taxable Income		562,011	
1st \$100K Tax Rate		22.25%	
Allocated 1st \$100K Taxes	15,798	22,250	6,453
Income for Top FIT Bracket		462,011	
Highest FIT Bracket Rate		39%	
Fed Tax for Highest Bracket		180,184	
Allocated Top Bracket Taxes	127,931		52,253
Total FIT	143,729		58,706

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			
2	NONE		
3			
4			
5	Total	\$ _____	\$ _____

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		
4		
5	NONE	
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	99,156	13,164	\$ 112,320
2	670	Office salaries	2	70,058		70,058
3	671	Management salaries	2	135,007		135,007
4						\$ -
5						\$ -
6		Total	6	\$ 304,221	\$ 13,164	\$ 317,385

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.			NONE					
4.								
5.								
6.								
7.	Total		\$ _____					

SCHEDULE C-3											
Engineering and Management Fees and Expenses, etc., During Year											
Line No.	<p>Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership, or person covering supervision and/or management of any department of the respondent's affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.</p>										
1.	<p>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</p> <p>(If the answer is in the affirmative, make appropriate replies to the following questions)*</p>										
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.	<p>Distribution of payments:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"></td> <td style="text-align: right; border-bottom: 1px solid black;">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>		Amount	(a) Charged to operating expenses	\$ _____	(b) Charged to capital amounts	\$ _____	(c) Charged to other account	\$ _____	Total	\$ _____ -
	Amount										
(a) Charged to operating expenses	\$ _____										
(b) Charged to capital amounts	\$ _____										
(c) Charged to other account	\$ _____										
Total	\$ _____ -										
11.	<p>Distribution of charges to operating expenses by primary accounts:</p> <p>Number and Title of Account:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%; border-bottom: 1px solid black;">_____</td> <td style="text-align: right; border-bottom: 1px solid black;">Amount</td> </tr> <tr> <td style="width: 80%; border-bottom: 1px solid black;">_____</td> <td style="text-align: right; border-bottom: 1px solid black;">\$ _____</td> </tr> <tr> <td style="width: 80%; border-bottom: 1px solid black;">_____</td> <td style="text-align: right; border-bottom: 1px solid black;">\$ _____</td> </tr> <tr> <td style="width: 80%; border-bottom: 1px solid black;">Total</td> <td style="text-align: right; border-bottom: 1px solid black;">\$ _____ -</td> </tr> </table>	_____	Amount	_____	\$ _____	_____	\$ _____	Total	\$ _____ -		
_____	Amount										
_____	\$ _____										
_____	\$ _____										
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			NONE						
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	Canon Manor 1		1	12" x 466'	226'	250 GPM	16,862		
7	Canon Manor 2		1	12" x 440'	226'	250 GPM	16,705		
8									
9									
10							33,567		
TUNNELS AND SPRINGS				FLOW IN(Unit) ²			Annual Quantities Used(Unit) ²	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum				
11									
12									
13			NONE						
14									
15									
Purchased Water for Resale									
16	Purchased from Sonoma County Water Agency								
17	Annual quantities purchased	87,623				(Unit chosen) ²	CCF		
18									
19									
<p>* State ditch, pipe line, 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 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.</p>									

SCHEDULE D-2				
Description of Storage Facilities				
Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	2	546,000 Gal	
12	Concrete			
13	Total	2	546,000 Gal	

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.	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			NONE					
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.	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			NONE					-
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									80
12	Cast Iron (cement lined)								54	
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw			5,047	5,082					
17	Screw or welded casing									
18	Cement - asbestos						2,365		29,162	
19	Welded steel									
20	Wood									
21	C-900 Plastic			3,199	300		1,929		25,731	24,374
22	Total	-	-	8,246	5,382	-	4,294	-	54,947	24,454

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									80
24	Cast Iron (cement lined)									54
25	Concrete									-
26	Copper									-
27	Riveted steel									-
28	Standard screw									10,129
29	Screw or welded casing									-
30	Cement - asbestos									31,527
31	Welded steel	2,420								2,420
32	Wood									-
33	C900 Plastic	2,576								58,109
34	Total	4,996	-	-	-	-	-	-	-	102,319

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	720	617		
3/4 - in	20	3		
1 - in		123		
2 - in	5	5		
- in				
- in				
- in				
Private Fire connections	6	6		
Public Fire hydrants	92	92		
Total	843	846	-	-

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	617	617	
3/4 - in	3	3	
1 - in	123	123	
2 - in	5	5	
- in			
- in			
- in			
- in			
Other			
Total	748	748	

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 . . .	3 meters
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	748
2. More than 10, but less than 15 years	
3. More than 15 years	

SCHEDULE D-7 Water delivered to Metered Customers by Months and Years in _____ (CCF) ¹										
	During Current Year								Subtotal	
	January	February	March	April	May	June	July			
Single-family residential	5,514	5,113	5,083	6,106	9,238	18,796	18,588		68,438	
Commercial and Multi-residential	2	2	3	3	4	4	4		22	
Large water users	65	70	72	70	74	205	371		927	
Public authorities									-	
Irrigation									-	
Other									-	
Total	5,581	5,185	5,158	6,179	9,316	19,005	18,963		69,387	
	During Current Year							Subtotal	Total	Total Prior Year
	August	September	October	November	December					
Single-family residential	12,663	12,938	10,923	6,769	5,957	49,250	117,688		91,691	
Commercial and Multi-residential	4	4	3	3	2	16	38		36	
Large water users	333	405	354	232	215	1,539	2,466		2,709	
Public authorities						-	-		-	
Irrigation						-	-		-	
Other						-	-		-	
Total	13,000	13,347	11,280	7,004	6,174	50,805	120,192		94,436	

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

**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: _____
 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
5/8 X 3/4 inch		
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	\$ _____
Add: Surcharge collections	_____
Interest earned	_____
Other deposits	_____
Less: Loan payments	_____
Bank charges	_____
Other withdrawals	_____
Balance at end of year	\$ _____

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:

Bank Name:	<u>Umpqua Bank</u>
Address:	<u>401 Fourth Street, Santa Rosa, Ca. 95404</u>
Account Number:	<u>101108652</u>
Date Opened:	<u>1/1/2007</u>

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

A. Commercial

<u>NAME</u>	<u>AMOUNT</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

B. Residential

<u>NAME</u>	<u>AMOUNT</u>
<u>1704 William DDr. CM</u>	\$ <u>7,889</u>
<u>1727 Alice</u>	\$ <u>3,156</u>
<u>1859 Weiss Lane</u>	\$ <u>7,889</u>
<u>1714 Weiss Lane</u>	\$ <u>7,889</u>
<u>Total</u>	<u>26,823</u>

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ <u>212,762</u>
Deposits during the year	<u>26,823</u>
Interest earned for calendar year	<u>143</u>
Withdrawals from this account	<u>85,970</u>
Balance at end of year	\$ <u>249,685</u>

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 Julie Cavaz, Manager
Officer, Partner, or Owner (Please Print)

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, 2017, through December 31, 2017.

Julie Cavaz
Title (Please Print)

Signature

707-539-6397
Telephone Number

Date

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Notes for 2017 Penngrove Water Company Annual Report

	#	Plant Account	CIAC	Company	Removed
1	311	CM PH #2 Complete 2016 Project Details		763	-1180
		CM PH #1 Refurbishment & Re-equip		<u>17,032</u>	
		subtotal		17,796	
2	320	Install new chlorination Equipment		759	
		part of CM #1 Refurbishment			
3	331	Replace 2 Valves @ Davis & Adobe		17,855	-370
		Install Isolation Valve @ Woodward & Adobe		<u>7,799</u>	
		subtotal		25,654	
4	333	Palm Ave. & Penngrove Ave.		2,793	-550
		9971 Grove Street		<u>4,507</u>	<u>-550</u>
		subtotal		7,301	-1100
5	334	New Meters Installed or added to stock		3,591	-150
6	335	Move Fire Hydrant @227 Penngrove Ave.		7,195	-230
7	339	Install 3 Pressure recorders @ SCWA East			
		Turn out, Palm Ave., Branch Ln.		1,953	-160
		New Portable Hydrant Meter (Construction			
		Loaner) 71%		1,124	
		Sensaphone Monitor Installed in CM PH #2		<u>1,555</u>	-850
		subtotal		4,632	
		<i>Total</i>		66,928	-4,040
8	630	Troy Bathke		55,945	
		Danney McVay		<u>56,375</u>	
				112,320	
9	670	Debbie Hegarty		41,627	
		Jenessa Stone		<u>28,431</u>	
				<u>70,058</u>	
10	671	Karen Ball		64,319	
		Jim Downey		26,270	
				<u>44,418</u>	
				<u>135,007</u>	
11	682	Professional Accounting		11,222	
		Professional Computer		<u>2,690</u>	
				13,912	
	*	No CIAC Plant Accounts in 2017			

**PENNGROVE WATER COMPANY 2017 ANNUAL REPORT
SUMMARY AND RETURN ON INVESTMENT**

Summary of Earnings

Gross Revenue	Schedule B-1	1,259,011
Operating Expenses	Schedule B-2	722,509
Depreciation Expense	Schedule A-3	66,488
Taxes Other Than Income	Schedule B-3	35,497
State Income Tax	Schedule B-3	38,695
Federal Tax Income	Schedule B-3	143,729
Total Deductions	Schedule B	1,006,918
Net Income	Schedule B	252,093

Rate Base Data	1/1/2017	12/31/2017	Average
Land	4,000	4,000	4,000
Depreciable Plant	5,324,229	5,387,117	5,355,673
Total WPIS	5,328,229	5,391,117	5,359,673
Accumulated Depreciation	[1,478,926]	[1,605,254]	[1,542,090]
NET WPIS	3,849,303	3,785,863	3,817,583
Plant Held, Future Use	-	-	-
CWIP	-	-	-
Advances	[9416]	[8637]	[9027]
Accumulated Net CIAC	[1,791,830]	[1,727,958]	[1,759,894]
Net Platnt Investment	2,048,057	2,049,268	2,048,666
Working Cash	54,170	60,209	57,190
Materials & Supplies	5,319	2,258	3,789

Rate Base

Net WPIS	3,817,583
Plus CWIP	0
Less Accumulated Net CIAC	[1,759,894]
Less Advances	[9027]
Plus Working Cash	57,190
Plus Materials & Supplies	3,789

Rate Base 2,109,641

Rate of Return on Investment 11.95%

Total Revenue includes surcharges for recovery of Lost Revenue Memo Accounts.
Out of period income inflates the R of R.