

Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# 100

2017
ANNUAL REPORT
OF

WEIMAR WATER COMPANY

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

PO BOX 598, WEIMAR, CA 95736

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2017

REVISED JUNE 1, TO CORRECT 2017 AUDIT ERRORS

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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: Weimar Water Company

2. Official mailing address:
PO Box 598, Weimar, CA 95736

3. Name and title of person to whom correspondence should be addressed:
Gerry LaBudde, President Telephone: 530-637-4441

4. Address where accounting records are maintained:
At water treatment plant, end of Meadow Oaks Road (No physical address)

5. Service Area (Refer to district reports if applicable): Weimar, CA

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
Name: Gerry LaBudde Telephone: 530-637-4441
Address: 21510 Meadow Oaks Lane, Colfax, CA 95713

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) Sleepy Hollow Acres, Inc.
Organized under laws of (state) California Date: 11/5/1959

Principal Officers:
Name: Gerry LaBudde Title: President
Name: Paul Fejes Title: Vice President
Name: Heidi LaBudde Title: Secretary/Treasurer
Name: _____ Title: _____

8. Names of associated companies: Hydros Engineering, Inc., Triton Construction Services, Inc.
(co-ownership with Weimar Water shareholders).

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: N/A Date: _____
Name: _____ Date: _____
Name: _____ Date: _____
Name: _____ Date: _____

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

11. List Name, Grade, and License Number of all Licensed Operators:
Gerry LaBudde 4-21089 (T); 2-19090 (D) Heidi LaBudde 2-23868 (T)
Paul Fejes 3-24517 (T); 1-18518 (D) Daniel Stephens 2-34672 (T); 1-41492 (D)
Austin Perry 37582 (T-1); 46222 (D-1)

12. This annual report was prepared by: Frank Brommenschenkel
Name of firm or consultant: Frank B & Associates
Address of firm or consultant: 134 Davis Street
Santa Paula, CA 93060
Phone Number of firm or consultant: (805) 525-4200

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: Weimar Water Company Telephone: 530-637-4441

Person Responsible for this Report: Frank Brommenschenkel

	<u>1/1/2017</u>	<u>12/31/2017</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Utility Plant	\$ 3,182,670	\$ 3,420,382	\$ 3,301,526
2 Accumulated Depreciation/Amortization	(1,000,486)	(1,048,945)	(1,024,716)
3 Net Utility Plant	2,182,184	2,371,437	2,276,810
4 Advances for Construction	251,172	239,145	245,159
5 Contributions in Aid of Construction	494,432	681,432	587,932
6 Accumulated Deferred Taxes	-	-	-
7			
8			
9			
10 CAPITALIZATION			
11 Common Stock	100,000	100,000	100,000
12 Preferred Stock	-	-	-
13 Retained Earnings	1,457,524	1,561,356	1,509,440
14 Total Corporate Capital and Retained Earnings	1,617,609	1,700,988	1,659,298
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	221,514	183,881	202,698

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2017

Name of Utility: Weimar Water Company

Telephone: 530-637-4441

INCOME/EXPENSES DATA

	Annual Amount
1 Operating Revenues	\$ 626,516
2 Operating Expenses	404,475
3 Depreciation	55,421
4 SDWBA Loan Amortization Expense	-
5 Taxes	56,511
6 Utility Operating Income	110,110
7 Non-Utility Income	6,518
8 Interest Expense	10,581
9 Net Income	103,832

10

11 OPERATING EXPENSES DATA

12 Purchased Water	49,452
13 Power	49,574
14 Other Volume Related Expenses	22,641
15 Non-Volume Related Expenses	150,506
16 Administrative and General Expenses	128,228

17

18 OTHER DATA

19

20 Active Service Connections (Exc. Fire Protect.) _____

21

22 Metered Service Connections

23 Flat Rate Service Connections

24 Total Active Service Connections

	Jan. 1	Dec. 31	Annual Average
22 Metered Service Connections	547	549	548
23 Flat Rate Service Connections	-	-	-
24 Total Active Service Connections	547	549	548

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	N/A										
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	3,378,645	3,180,870
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	41,737	1,800
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		\$ 3,420,382	\$ 3,182,670
14	108	Accumulated Depreciation of Water Plant	A-3	(1,048,945)	(1,000,486)
15	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	-	-
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		\$ (1,048,945)	\$ (1,000,486)
19		Net Utility Plant		\$ 2,371,437	\$ 2,182,184
20					
21		INVESTMENTS			
22	121	Non-utility Property and Other Assets	A-2	-	13,492
23	122	Accumulated Depreciation of Non-Water Utility Property	A-3	-	-
24		Net non-utility property		\$ -	\$ 13,492
25	123	Investments in Affiliated Companies	A-4	-	-
26	124	Other Investments	A-5	-	-
27		Total Investments		\$ -	\$ 13,492
28					
29		CURRENT AND ACCRUED ASSETS			
30	131	Cash	A-6	239,165	194,066
31	132	Cash - Special Deposits	A-7	-	-
32	141	Accounts Receivable - Customers	A-8	13,828	11,732
33	142	Receivables from Affiliated Companies	A-9	3,441	3,660
34	143	Accumulated Provision for Uncollectible Accounts	A-10	-	-
35	151	Materials and Supplies	A-11	2,000	-
36	174	Other Current Assets	A-12	1,366	3,366
37		Total current and accrued assets		\$ 259,800	\$ 212,824
38					
39	180	Deferred Charges	A-13	-	-
40	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41					
42		Total Assets and Other Debits		\$ 2,631,236	\$ 2,408,500

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	100,000	100,000
3	204	Preferred Stock	A-16	-	-
4	206	Subchapter S Corporation Accumulated Adjustments Account	A-18	-	-
5	211	Other Paid-in Capital	A-19	39,632	60,085
6	215	Retained Earnings	A-20	1,561,356	1,457,524
7		Total corporate capital and retained earnings		\$ 1,700,988	\$ 1,617,609
8					
9		PROPRIETARY CAPITAL			
10	218	Proprietary Capital	A-21	-	-
11					
12		LONG TERM DEBT			
13	224	Long-term Debt	A-22	183,881	221,514
14					
15		CURRENT AND ACCRUED LIABILITIES			
16	230	Payables to Affiliated Companies	A-23	-	-
17	231	Accounts Payable	A-24	13,630	11,895
18	232	Short-term Notes Payable	A-25	-	10,649
19	233	Customer Deposits	A-26	1,669	1,669
20	236	Taxes Accrued	A-27	32,969	-
21	237	Interest Accrued	A-28	-	-
22	241	Other Current Liabilities	A-29	7,173	7,173
23		Total current and accrued liabilities		\$ 55,441	\$ 31,386
24					
25		DEFERRED CREDITS			
26	252	Advances for Construction	A-30	239,145	251,172
27	253	Other Credits	A-31	-	-
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		\$ 239,145	\$ 251,172
32					
33		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	265	Contributions in Aid of Construction	A-35	681,432	494,432
35	272	Accumulated Amortization of Contributions	A-36	(229,651)	(207,613)
36		Net Contributions in Aid of Construction		\$ 451,781	\$ 286,819
37		Total Liabilities and Other Credits		\$ 2,631,236	\$ 2,408,500

**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)	3,180,870	226,775	(29,000)	-	\$ 3,378,645
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	1,800	39,937			\$ 41,737
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	\$ 3,182,670	\$ 266,712	\$ (29,000)	\$ -	\$ 3,420,382

* 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	100,776				100,776
4		Total non-depreciable plant	100,776	-	-	-	100,776
5							
6		DEPRECIABLE PLANT					
7	304	Structures	102,686	3,218			105,904
8	307	Wells	-				-
9	311	Pumping Equipment	110,565	3,054			113,618
10	317	Other Water Source Plant	-				-
11	320	Water Treatment Plant	267,942	20,896	(1,000)		287,838
12	330	Reservoirs, Tanks and Standpipes	620,277				620,277
13	331	Water Mains	1,383,590	142,817			1,526,407
14	333	Services and Meter Installations	147,358	31,920			179,278
15	334	Meters	169,787	6,533			176,320
16	335	Hydrants	44,359	12,325			56,684
17	339	Other Equipment	178,827	5,733	(28,000)		156,561
18	340	Office Furniture and Equipment	34,204	279			34,483
19	341	Transportation Equipment	20,500				20,500
20		Total depreciable plant	3,080,094	226,775	(29,000)	-	3,277,869
21		Total water plant in service	3,180,870	226,775	(29,000)	-	3,378,645

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

SCHEDULE A-1b

Account 101.1 - Water Plant in Service - SDWBA/SRF

NOT APPLICABLE

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		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-1c

Account 101.2 - Water Plant in Service - Grant Funds

NOT APPLICABLE

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		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	N/A			
2				
3				
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	Audit Adjustment 2016	13,492	
2			
3			
4			
5	Total	\$ 13,492	\$ -

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 (1)	1,000,486				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	22,038				
4	(b) Charged to Account 403	55,421				
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	\$ 77,459	\$ -	\$ -	\$ -	\$ -
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired	(29,000)				
13	(b) Cost of removal					
14	(c) All other debits					
15	Total debits	\$ (29,000)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 1,048,945	\$ -	\$ -	\$ -	\$ -
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %					
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					
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	40,235	2,607			\$ 42,842
2	307	Wells	-	-			\$ -
3	311	Pumping Equipment	35,769	4,484			\$ 40,253
4	317	Other Water Source Plant	-	-			\$ -
5	320	Water Treatment Plant (1)	69,512	11,116	(1,000)		\$ 79,627
6	330	Reservoirs, Tanks and Standpipes	207,276	8,270			\$ 215,546
7	331	Water Mains (3)	409,161	20,786			\$ 429,947
8	333	Services and Meter Installations	79,109	5,444			\$ 84,553
9	334	Meters	62,328	11,537			\$ 73,865
10	335	Hydrants	15,644	1,263			\$ 16,907
11	339	Other Equipment	51,021	5,590	(28,000)		\$ 28,611
12	340	Office Furniture and Equipment	24,049	3,434			\$ 27,484
13	341	Transportation Equipment (2)	6,382	2,929			\$ 9,310
14		Total (4)	1,000,486	\$ 77,459	\$ (29,000)	\$ -	\$ 1,048,945

Notes:

- Balance Beginning of Year was adjusted -\$77,111 per 2016 audit.
- Balance Beginning of Year was adjusted -\$73,411 per 2016 audit.
- Acct. 331 Water Mains has been reduced by \$133,337.23 to coincide with 2016 audit.
- 2016 Annual Report Total = \$1,284,345. Less 2016 audit adjustments \$77,111, \$73,411 and \$133,337.23 = \$1,000,486.

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	N/A		
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	N/A		
2			
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	194,066	239,165
3			
4			
5	Total	\$ 194,066	\$ 239,165

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	-	-
3	N/A		
4			
5	Total	\$ -	\$ -

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 - Customers Audit Adjustment 2016	11,732	
2	Accounts Receivable - Customers		13,828
3			
4			
5	Total	\$ 11,732	\$ 13,828

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	Receivables from Associated Companies - 2016 Audit Adjust	3,660	
2	2017 Receivables from Associated Companies		3,441
3			
4			
5	Total	\$ 3,660	\$ 3,441

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	\$ -
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	2,000	
2	Audit Adjustment 2016	(2,000)	
3	2017 Materials and Supplies		2,000
4			
5	Total	\$ -	\$ 2,000

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	Other Current Assets - Audit Adjustment 2016	3,366	-
2	2017 Other Current Assets		1,366
3			
4			
5	Total	\$ 3,366	\$ 1,366

SCHEDULE A-13			
Account 180 - Deferred Charges			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	N/A		
2			
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	N/A		
2			
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	1,058	100.00	1,058	105,752	\$ 100,000		\$ -
2	Audit Adjustment 2016	1,000	100.00	1,000	(5,752)			\$ -
3						\$ -		\$ -
4						\$ -		\$ -
5						\$ -		\$ -
6	Total				\$ 100,000	\$ 100,000		\$ -

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						\$ -		\$ -
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	Gerry LaBudde (60%)	600		
2	Paul Fejes (40%)	400		
3				
4				
5				
6				
7				
8				
9	Total number of shares	1,000	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	85,362
2	Credit:	
3	Net Income	65,758
4	Accounting Adjustments	518
5	Total Credits	\$ 66,276
6	Debit:	
7	Net Loss	
8	Accounting Adjustments	27,141
9	Dividends	19,000
10	Total Debits	\$ 46,141
11	Balance end of year	\$ 105,497

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	Other Paid in Capital	384,372	
2	Audit Adjustment 2016	(374,372)	
3	2017 Other Paid in Capital		(10,453)
4	Audit Adjustment 2016 for Land	50,085	50,085
5	Total	\$ 60,085	\$ 39,632

SCHEDULE A-20		
Account 215 - Retained Earnings (Corporations Only)		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year (1)	1,457,524
2	Add: Credits	
3	Net income	103,832
4	Prior period adjustments, per PUC Audit	
5	Other credits (detail)	
6	Total Credits	\$ 103,832
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	\$ 1,561,356

Note (1) Audit adjustment -\$107,267 for 2016.

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	2016 Audit Adjustment on Tank Loan			10,649				
2								
3								
4								
5								
6								
7								
8	Total			\$ 10,649	\$ -		\$ -	\$ -

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	1,669	1,669
2			
3			
4			
5	Total	\$ 1,669	\$ 1,669

SCHEDULE A-27
Account 236 - Taxes Accrued

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Taxes Accrued	22,796	
2	Audit Adjustment	(22,796)	
3	2017 Taxes Accrued (State and Federal)		32,969
4			
5	Total	\$ -	\$ 32,969

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

NOT APPLICABLE

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	Add: Credits	
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	Tri Counties Bank-Granite (Tank Loan)	11/29/2006	6/5/2021	232,163		5%		
2	2016 Audit Adjustment on Tank Loan			(10,649)				
3	2017 Tank Loan Balance				183,881			10,581
4								
5								
6								
7								
8	Total			\$ 221,514	\$ 183,881		\$ -	\$ 10,581

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	N/A					
2						
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	11,895	
2	2017 PUC Fee		8,784
3	2017 Accounts Payable		4,846
4			
5	Total	\$ 11,895	\$ 13,630

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	N/A		
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	Audit Adjustment 2016	7,173	
2	Other Current Liability		7,173
3			
4			
5	Total	\$ 7,173	\$ 7,173

SCHEDULE A-30
Account 252 - Advances for Construction

Line No.	(a)	Amount (b)
1	Balance beginning of year (Per 2016 Audit)	251,172
2	Additions during year	
3	Subtotal - Beginning balance plus additions during year	\$ 251,172
4	Charges during year:	
5	Refunds	
6	Percentage of revenue basis	
7	Proportionate cost basis	(12,027)
8	Present worth basis	
9	Total refunds	\$ (12,027)
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	\$ (12,027)
16	Balance end of year	\$ 239,145

SCHEDULE A-31
Account 253 - Other Credits

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

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	N/A		
2			
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	N/A		
2			
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 (c)
1	N/A		
2			
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 (1)	\$ 494,432			494,432	
2	Add:					
3	Contributions received during year	\$ 187,000			187,000	
4	Other credits	\$ -				
5	Total credits	\$ 187,000	\$ -	\$ -	\$ 187,000	\$ -
6	Deduct:					
8	Non-depreciable property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Balance end of year	\$ 681,432	\$ -	\$ -	\$ 681,432	\$ -

Note: (1) 2016 Audit adjustment -\$443,660.

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 (1)	207,613
2	Add: Charges from the following:	
3	Acct. 108 Accum. Depre. Water Plant	22,038
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	\$ 22,038
8	Deduct:	
10	Other credits	
12	Balance end of year	\$ 229,651

**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	626,516
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	404,475
6	403	Depreciation Expense	A-3	55,421
7	407	SDWBA Loan Amortization Expense	A-3	-
8	408	Taxes Other Than Income Taxes	B-3	3,741
9	409	State Corporate Income Tax Expense	B-3	13,844
10	410	Federal Corporate Income Tax Expense	B-3	38,926
11		Total operating revenue deductions		\$ 516,406
12		Total utility operating income		\$ 110,110
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-5	6,518
16	426	Miscellaneous Non-Utility Expense	B-5	2,215
17	427	Interest Expense (excluding SDWBA)	B-6	10,581
18	427	Interest Expense (SDWBA)	B-6	-
19		Total other income and deductions		\$ (6,278)
20		Net income		\$ 103,832

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			\$ -
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			\$ -
8		Subtotal	\$ -	\$ -	\$ -
9					
10	462	Fire protection and hydrant revenue			
11		462.1 Public Fire Protection			\$ -
12		462.2 Private Fire Protection			\$ -
13		Subtotal	\$ -	\$ -	\$ -
14					
15	465	Irrigation revenue	8,332	8,216	\$ 116
16					
17	470	Metered water revenue			
18		470.1 Residential, Single-family, Multiple Dwelling Units	443,581	429,387	\$ 14,194
19		470.2 Commercial and Multi-residential Master Metered	20,236	19,588	\$ 648
20		470.3 Large Water Users			\$ -
21		470.4 Safe Drinking Water Bond Surcharge			\$ -
22		470.5 Other Metered Revenues (Public Agencies)	145,194	140,548	\$ 4,646
23		Subtotal	\$ 609,011	\$ 589,523	\$ 19,488
24		Total water service revenues	\$ 617,342	\$ 597,739	\$ 19,603
25					
26	480	Other water revenue Late Fees and PUC Fees Collected	9,174	3,185	\$ 5,989
27		Total Operating Revenues	\$ 626,516	\$ 600,924	\$ 25,592

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 (2)	49,452	39,505	\$ 9,947
	611	Purchased Water (for Irrigation Service) (3)	4,075	7,960	
4	615	Power	49,574	47,302	\$ 2,272
5	618	Other Volume Related Expenses	22,641	20,430	\$ 2,211
6		Total volume related expenses	\$ 125,741	\$ 115,196	\$ 14,429
7					
8		NON-VOLUME RELATED EXPENSES			
9	630	Employee Labor (1) (4)	111,972	127,211	\$ (15,240)
10	640	Materials	14,353	15,715	\$ (1,362)
11	650	Contract Work	7,576	11,690	\$ (4,114)
12	660	Transportation Expense	7,105	9,378	\$ (2,273)
13	664	Other Plant Maintenance Expenses	9,501	8,793	\$ 708
14		Total non-volume related expenses	\$ 150,506	\$ 172,786	\$ (22,281)
15		Total plant operation and maintenance exp.	\$ 276,247	\$ 287,982	\$ (7,852)
16					
17		ADMINISTRATIVE AND GENERAL EXPENSES			
18	670	Office Salaries (1) (5)	40,842	34,438	\$ 6,404
19	671	Management Salaries (1) (6)	21,722	19,358	\$ 2,364
20	674	Employee Pensions and Benefits	-	-	\$ -
21	676	Uncollectible Accounts Expense	240	498	\$ (258)
22	678	Office Services and Rentals	8,419	7,864	\$ 555
23	681	Office Supplies and Expenses	12,679	10,632	\$ 2,047
24	682	Professional Services	12,344	4,130	\$ 8,214
25	684	Insurance	9,678	10,341	\$ (663)
26	688	Regulatory Compliance Expense (7)	11,177	(6,481)	\$ 17,658
27	689	General Expenses (8)	11,126	5,607	\$ 5,519
28		Total administrative and general expenses	\$ 128,228	\$ 86,388	\$ 41,841
29	800	Expenses Capitalized - Credit (Optional)			\$ -
30	900	Clearing Accounts (Optional)			\$ -
31		Net administrative and general expense	\$ 128,228	\$ 86,388	\$ 41,841
32		Total Operating Expenses	\$ 404,475	\$ 374,369	\$ 33,989

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	3,741		\$ 3,741
3	408.2 Payroll taxes			\$ -
4	408.3 Other taxes and licenses			\$ -
5	Total taxes other than income taxes	\$ 3,741	\$ -	\$ 3,741
6				
7	409 State corporate income tax	13,844		\$ 13,844
8	410 Federal corporate income tax	38,926		\$ 38,926
9	Total income taxes	\$ 52,769	\$ -	\$ 52,769
10				
11	Total	\$ 56,511	\$ -	\$ 56,511

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	103,832
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4		
5		
6		
7		
8		
9		
10	Federal tax net income	
11	Computation of tax:	
12		
13		
14		
15		
16		
17		

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 (Interest Income)	518	
2	Non-Utility Income-Other	6,000	
3			
4	Misc. Non-Utility Expense - Other		2,215
5	Total	\$ 6,518	\$ 2,215

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	Tri Counties Bank - Interest - Granite (Tank Loan)	10,581
5		
6		
7		
8		
9		
10	Total	\$ 10,581

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	670	Office salaries				\$ -
3	671	Management salaries				\$ -
4						\$ -
5						\$ -
6		Total	-	\$ -	\$ -	\$ -

SCHEDULE C-2								
Loans to Directors, Officers, or Shareholders								
NOT APPLICABLE								
Line No.	Name (a)	Title (b)	Amount (c)	Interest Rate (d)	Maturity Date (e)	Security Given (f)	Date of Shareholder Authorization (g)	Other Information (h)
1.								
2.								
3.								
4.								
5.								
6.								
7.	Total		\$ -					

SCHEDULE C-3											
Engineering and Management Fees and Expenses, etc., During Year											
Line No.	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership, or person covering supervision and/or management of any department of the respondent's affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.										
1.	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: <u>YES</u> No: _____ (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. Hydros Consulting										
3.	Date of original contract or agreement: <u>1/5/2015 - Hydros/WW</u>										
4.	Date of each supplement or agreement: _____										
5.	Amount of compensation paid during the year for supervision or management: \$ <u>21,722</u>										
6.	To whom paid: <u>Hydros Consulting</u>										
7.	Nature of payment (salary, traveling expenses, etc.): <u>Management Salary</u>										
8.	Amounts paid for each class of service: _____										
9.	Basis for determination of such amounts: _____										
10.	Distribution of payments: <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;"></th> <th style="text-align: right;">Amount</th> </tr> </thead> <tbody> <tr> <td>(a) Charged to operating expenses</td> <td style="text-align: right;">\$ 174,536</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>Total</td> <td style="text-align: right;">\$ 174,536</td> </tr> </tbody> </table>		Amount	(a) Charged to operating expenses	\$ 174,536	(b) Charged to capital amounts	\$ _____	(c) Charged to other account	\$ _____	Total	\$ 174,536
	Amount										
(a) Charged to operating expenses	\$ 174,536										
(b) Charged to capital amounts	\$ _____										
(c) Charged to other account	\$ _____										
Total	\$ 174,536										
11.	Distribution of charges to operating expenses by primary accounts: <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;"></th> <th style="text-align: right;">Amount</th> </tr> </thead> <tbody> <tr> <td>Number and Title of Account: <u>Acct. 630-Employee Labor</u></td> <td style="text-align: right;">\$ 111,972</td> </tr> <tr> <td><u>Acct. 670-Office Salaries</u></td> <td style="text-align: right;">\$ 40,842</td> </tr> <tr> <td><u>Acct. 671-Management Salaries</u></td> <td style="text-align: right;">\$ 21,722</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">\$ 174,536</td> </tr> </tbody> </table>		Amount	Number and Title of Account: <u>Acct. 630-Employee Labor</u>	\$ 111,972	<u>Acct. 670-Office Salaries</u>	\$ 40,842	<u>Acct. 671-Management Salaries</u>	\$ 21,722	Total	\$ 174,536
	Amount										
Number and Title of Account: <u>Acct. 630-Employee Labor</u>	\$ 111,972										
<u>Acct. 670-Office Salaries</u>	\$ 40,842										
<u>Acct. 671-Management Salaries</u>	\$ 21,722										
Total	\$ 174,536										
12.	What relationship, if any, exists between respondent and supervisory and/or managing concerns? Contractual										
* 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									
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								
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							
13							
14							
15							

Purchased Water for Resale

16	Purchased from Placer County Water Agency		
17	Annual quantities purchased	(Unit chosen) ²	Miner's Inch Day
18	Raw Water Purchased for Treatment = 9,396		
19	Raw Water Purchased for Irrigation = 2,072		

* 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		250,000	Raw water pond at plant, has been in service since inception.
4	Wood (raw water-irrigation service)	1	20,000	
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	4	1,260,000	
12	Concrete			
13	Total	5	1,530,000	

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								
3	Lined conduit	N/A - Purchase Water from PCWA							
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								-
8	Lined conduit	N/A - Purchase Water from PCWA							
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	Plastic (PVC)	132	818	16,552	3,205	2,764	13,575		11,066	27,277
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos								916	
19	Welded steel								158	16,168
20	Wood									
21	Steel - (galv)		362		754	569	802			
22	Total	132	1,180	16,552	3,959	3,333	14,377	-	12,140	43,445

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	Plastic (PVC)	4,045								79,434
24	Cast Iron (cement lined)									-
25	Concrete									-
26	Copper									-
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos									916
31	Welded steel	4,981								21,307
32	Wood									-
33	Other									2,487
34	Total	9,026	-	-	-	-	-	-	-	104,144

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	542	542		
3/4 - in	1	2		
1 - in	2	1		
1 1/2 - in				
2 - in	2	4		
3 - in				
4 - in				
6 - in				
Other				
Total	547	549	-	-

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	564	542
3/4 - in	2	2
1 - in	1	1
1 1/2 - in		
2 - in	4	4
3 - in		
4 - in		
6 - in		
Other		
Total	571	549

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 . . .	_____
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	_____
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 Hundred Cubic Feet (Unit Chosen) ¹									
	During Current Year								Subtotal
	January	February	March	April	May	June	July		
Single-family residential	3,452	3,577	3,598	3,589	5,154	9,066	9,643		38,079
Commercial	103	182	135	155	449	820	719		2,563
Large water users									-
Public authorities	3,702	3,778	4,269	3,617	5,151	5,645	5,136		31,298
Irrigation									-
Other									-
Total	7,257	7,537	8,002	7,361	10,754	15,531	15,498		71,940
	During Current Year							Total	Total Prior Year
	August	September	October	November	December	Subtotal			
Single-family residential	11,346	8,734	8,762	4,626	4,357	37,825	75,904		71,407
Commercial	1,071	989	838	105	210	3,213	5,776		6,586
Large water users						-	-		-
Public authorities	5,856	5,819	5,331	4,058	4,915	25,979	57,277		55,017
Irrigation						-	-		-
Other						-	-		-
Total	18,273	15,542	14,931	8,789	9,482	67,017	138,957		133,010

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

Total acres irrigated: 0

Total population served: 1,660

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: N/A
 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: Tri Counties Bank
 Address: Auburn, CA
 Account Number: _____
 Date Opened: _____

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

A. Commercial

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

B. Residential

NAME	AMOUNT
_____	\$ _____
Meters & Services	\$ 16,000
_____	\$ _____
_____	\$ _____

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ -
Deposits during the year	16,000
Interest earned for calendar year	_____
Withdrawals from this account	(16,000)
Balance at end of year	\$ -

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

 Connection charges, if collected, are pooled in general account and tracked in accounting program.
 Funds are used for capacity expansions. Withdrawals from this account were for system improvements.

DECLARATION

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

I, the undersigned _____ Gerry LaBudde
Officer, Partner, or Owner (Please Print)

of _____ Weimar 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.

_____ President
Title (Please Print)

_____ 
Signature

_____ 530-637-4441
Telephone Number

_____ June 1, 2018 - Revised
Date

SEE APPENDIX A FOR AUDIT INFORMATION

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ATTACHMENT A

EMAIL CORRESPONDENCE WITH PUC REGARDING AUDIT CORRECTIONS

Gerry LaBudde

From: Wellington, Sharmin <Sharmin.Wellington@cpuc.ca.gov>
Sent: Friday, May 18, 2018 10:50 AM
To: Gerry LaBudde
Cc: Yin, Raymond
Subject: RE: Weimar Water Follow Up

Follow Up Flag: Follow up
Flag Status: Flagged

Hi Gerry,

I hope all is going well. I will try to clarify your request to the best of my understanding. Based on our conversation you stated that initially you reported advances paid to WWC for Construction into Contributions in Aid of Construction (CIAC). Auditors made a correcting journal entry to record the advances WWC received into the correct account thus increasing Advance for Construction in the audit report with 2016-AJE #21. See below:

Per Audit Report FY2016							
21	A	44	c	215	Retained Earnings	\$ 251,172	
	A	67	c	252	Advances for Construction	\$ 251,172	
<i>To adjust Advances for Construction balance for the Live Oak Road project.</i>							

You stated that since you had initially recorded the above amount into CIAC, the adjusting journal entry should reduce CICA. Based on your comment, the following journal entry should correct the over recording of CIAC.

Unaudited Amount							
A	78	c	271	Contributions in Aid of Construction	\$ 251,172		
A	44	c	215	Retained Earnings		\$ 251,172	
<i>To reduce CIAC and to reverse Retained Earnings adjustment based on discussion with WWC.</i>							

The above journal entry would affect 2016 Balance Sheet balances as follow:

1. Retained Earnings \$1,457,524
2. Contributions in Aid of Construction \$494,432

The adjustment to land was based on the records WWC provided to the auditor. The breakdown is as follows:

NO.	Description	Audited Amount
1	Land, original water company acquisition	14,204.00
2	UPRR land purchase	46,213.20
3	Costs associated with recording Canyon Way easements	2,000.00
4	Timber Hills acquisition	26,036.13
5	Live Oaks (Boeger) easement purchased	6,000.00
6	Costs associated with the Live Oaks easement	782.25
7	Grading/Paving road into plant	5,540.00
	Total	100,775.58

Note: The variance of \$6,000 between the G/L amount and the Annual Report amount is due to duplicate recording of the Live Oaks (Boeger) easement purchase. The G/L amount for Land \$146,987 resulted from an adjusting journal entry with no supporting basis. If you are able to determine the correct basis for the land, you may include it in the Annual Report and maintain the supporting documents for the new basis.

Thanks,

Sharmin

From: Gerry LaBudde [mailto:glabudde@hydros-engineering.com]

Sent: Monday, May 14, 2018 1:50 PM

To: Wellington, Sharmin

Subject: Weimar Water Follow Up

Sharmin-

I was following up on our discussion last week regarding the audit. There are two items.

1. We discussed the CIAC, Advances For Construction and Retained earnings. I summarized the changes I think I understood that are necessary and attached them for your review.
2. The land value adjustment is unclear to me from the audit. I am not sure if you have anything in the file that explains the reduction of \$46,212 in Audit Adjustment 4 in Appendix C. I pasted in a summary of the receipts and back up we send during the audit, it summed to \$63,729. I am not sure if she deleted out the original value that was booked for the land back in 1980, but there was some value for land included in that price. Not sure if \$0 is fair – the original parcel was just over 1 acre and the County has a tax roll value is \$39,000. With the original land, the value for land and easements would be about \$78,000, it was reduced down to \$50,691.

If you could confirm I am handling the CIAC issue correct and let me know if there is any detail on the land that would be great. I will be in the office today and most of tomorrow – 530/637-4441. I will in and out the balance of the week. Once we have a chance to investigate and discuss, I will prepare a summary letter with the back up info for documentation on our annual report amendment.

Thanks,
Gerry

SUMMARY OF LAND AND EASEMENT BACK PROVIDED DURING AUDIT

INV DATE	AMT	DESCRIPTION
1/15/2010	\$ 895	Timberhills Escrow
2/18/2011	\$ 10	Kerie Derobertis
2/18/2018	\$ 30	Kerrie Derbertis Recorder Fee
2/18/2011	\$ 6,000	Boger Easement
2/24/2011	\$ 2,128	Railroad Easement
3/1/2011	\$ 736	Easement obtainment - Frank B Invoice
5/14/2011	\$ 27	Placer County Recorder fee
7/19/2011	\$ 5,540	Grade and pave roadway into plant - Todds Excavating
9/28/2009	\$ 150	Recording fee for Timber Hills
6/9/2006	\$ 1,995	Survey work for UP railroad acquisition
5/10/2006	\$ 5,493	Survey work for UP railroad acquisition
7/11/2006	\$ 328	Survey work for UP railroad acquisition
8/29/2008	\$ 400	Title report Thorson title report
8/29/2008	\$ 400	Title report Macreadie title report
9/15/2008	\$ 400	Title report intertie
9/18/2008	\$ 400	Blackmun title report
10/1/2008	\$ 400	Conton title report
6/26/2006	\$ 38,398	Land Purchase - second parcel for tank
Sub-Total	\$ 63,729	(information we sent Bridgett during the audit)
	\$ 14,200	Original value when we purchased company - I had not back up on this, but when the original
Total	\$ 77,929	Total with original land

Gerry LaBudde, PE
Hydros Engineering, Inc.

530/637-4441 (o)
 530/906-5181 (m)

