

Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# _____

2018
ANNUAL REPORT
OF

Fruitridge Vista Water Company

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

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

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2018

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2019

PEASLEY, ALDINGER & O'BYMACHOW
AN ACCOUNTANCY CORPORATION

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ACCOUNTANT'S COMPILATION REPORT

June 27, 2019

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

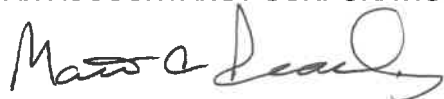
Management is responsible for the accompanying financial statements of Cook Endeavors, Inc. (dba Fruitridge Vista Water Company), which comprise the balance sheets as of December 31, 2018 and 2017, and the related income statement for the year ended December 31, 2018 included in the accompanying prescribed form in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements included in the accompanying prescribed form.

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

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

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

PEASLEY, ALDINGER, & O'BYMACHOW
AN ACCOUNTANCY CORPORATION



Matt A. Peasley
Certified Public Accountant

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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, 2019**, with:

CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298
bmd@cpuc.ca.gov

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 38 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. Complete the supplemental schedules **FIRST**. The balances in these schedules will then auto-fill the appropriate boxes in the balance sheet/income statement. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the statements by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2018, through December 31, 2018. Fiscal year reports will not be accepted.

GENERAL INFORMATION

1. Name under which utility is doing business: Fruitridge Vista Water Company

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

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

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

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

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
Name: Stephen W. Cook Telephone: (916) 421-3971
Address: 3501 51st Ave, Sacramento, CA 95823

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

Principal Officers:
Name: Robert C. Cook Jr. Title: President
Name: _____ Title: _____
Name: _____ Title: _____

8. Names of associated companies: None

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

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

11. List Name, Grade, and License Number of all Licensed Operators:
Stephen Cook T2 #16950, D3 #5166; Greg Folena D2 #8992, T2 #28769; Sharon Arnoldy D1 #30266;
Robert Cook Jr. D1 #34332; Alex Lazaro D1 #34204, T1 #33260; John Hernandez D1 #39249;
Jason Moreno D1 #39286; Gabriel DeVault T1 #40170, D2 #47267; David Duston T2 #40213, D2 #48045

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

INSTRUCTIONS

FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL WATER UTILITIES

To prepare the attached data sheets, refer to the Balance Sheet, Income Statement and supporting detail schedules in the annual report for the required data.

Please follow the instructions below:

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

UTILITY PLANT AND CAPITALIZATION DATA

Calendar Year 2018

Name of Utility: Fruitridge Vista Water Company

Telephone: (916) 443-2607

Person Responsible for this Report: Mark Chrisler

	<u>1/1/2018</u>	<u>12/31/2018</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Utility Plant	<u>\$ 29,254,364</u>	<u>\$ 29,298,990</u>	<u>\$ 29,276,677</u>
2 Accumulated Depreciation/Amortization	<u>(7,423,210)</u>	<u>(8,174,793)</u>	<u>(7,799,002)</u>
3 Net Utility Plant	<u>21,831,154</u>	<u>21,124,197</u>	<u>21,477,675</u>
4 Advances for Construction	<u>18,904</u>	<u>16,308</u>	<u>17,606</u>
5 Contributions in Aid of Construction	<u>15,927,877</u>	<u>15,982,630</u>	<u>15,955,254</u>
6 Accumulated Deferred Taxes	<u>-</u>	<u>-</u>	<u>-</u>
7			
8			
9			
10 CAPITALIZATION			
11 Common Stock	<u>1,753,171</u>	<u>1,753,171</u>	<u>1,753,171</u>
12 Preferred Stock	<u>-</u>	<u>-</u>	<u>-</u>
13 Retained Earnings *	<u>4,740,756</u>	<u>4,830,439</u>	<u>4,785,598</u>
14 Total Corporate Capital and Retained Earnings	<u>6,493,927</u>	<u>6,583,610</u>	<u>6,538,769</u>
15 Proprietary Capital (Individual or Partnership)	<u>-</u>	<u>-</u>	<u>-</u>
16 Long-Term Debt	<u>2,882,038</u>	<u>2,473,942</u>	<u>2,677,990</u>

* Includes Subchapter S Corporation Accumulated Adjustments Account

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2018

Name of Utility: Fruitridge Vista Water Company

Telephone: (916) 443-2607

INCOME/EXPENSES DATA		Annual Amount
1	Operating Revenues	\$ 3,511,588
2	Operating Expenses	2,328,065
3	Depreciation	179,918
4	SDWBA Loan Amortization Expense	92,911
5	Taxes	131,165
6	Utility Operating Income	779,529
7	Non-Utility Income	1,742
8	Interest Expense	30,307
9	Net Income	717,198
10		
OPERATING EXPENSES DATA		
12	Purchased Water	5,012
13	Power	173,255
14	Other Volume Related Expenses	19,422
15	Non-Volume Related Expenses	781,041
16	Administrative and General Expenses	1,364,640
17		
OTHER DATA		
19		Annual Average
20	<u>Active Service Connections</u> (Exc. Fire Protect.)	Jan. 1 Dec. 31
21		
22	Metered Service Connections	1,582 1,619 1,601
23	Flat Rate Service Connections	3,176 3,142 3,159
24	Total Active Service Connections	4,758 4,761 4,760

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 2018:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											

NONE

**SCHEDULE A
COMPARATIVE BALANCE SHEET
Assets and Other Debits**

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
1		UTILITY PLANT			
2	101	Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	A-1, A-1a	24,796,974	24,709,080
3	101.1	Water Plant in Service - SDWBA/SRF	A-1, A-1b	4,386,697	4,386,697
4	101.2	Water Plant in Service - Grant Funds	A-1, A-1c	-	-
5	101.3	Water Plant in Service - Other	A-1	-	-
6	103	Water Plant Held for Future Use	A-1, A-1d	-	-
7	104	Water Plant Purchased or Sold	A-1	-	-
8	105	Construction Work in Progress - Water Plant	A-1	5,007	48,275
9	105.1	Construction Work in Progress - SDWBA/SRF	A-1	-	-
10	105.2	Construction Work in Progress - Grant Funds	A-1	-	-
11	105.3	Construction Work in Progress - Other	A-1	-	-
12	114	Water Plant Acquisition Adjustments	A-1	110,312	110,312
13		Total Utility Plant		\$ 29,298,990	\$ 29,254,364
14	108	Accumulated Depreciation of Water Plant	A-3	(7,377,833)	(6,719,161)
15	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	(796,960)	(704,049)
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		\$ (8,174,793)	\$ (7,423,210)
19		Net Utility Plant		\$ 21,124,197	\$ 21,831,154
20					
21		INVESTMENTS			
22	121	Non-utility Property and Other Assets	A-2	148,304	149,354
23	122	Accumulated Depreciation of Non-Water Utility Property	A-3	(28,827)	(25,599)
24		Net non-utility property		\$ 119,477	\$ 123,755
25	123	Investments in Affiliated Companies	A-4	-	-
26	124	Other Investments	A-5	-	-
27		Total Investments		\$ 119,477	\$ 123,755
28					
29		CURRENT AND ACCRUED ASSETS			
30	131	Cash	A-6	157,328	173,242
31	132	Cash - Special Deposits	A-7	462,012	576,129
32	141	Accounts Receivable - Customers	A-8	337,317	268,908
33	142	Receivables from Affiliated Companies	A-9	-	-
34	143	Accumulated Provision for Uncollectible Accounts	A-10	-	-
35	151	Materials and Supplies	A-11	40,213	39,953
36	174	Other Current Assets	A-12	51,898	48,474
37		Total current and accrued assets		\$ 1,048,768	\$ 1,106,706
38					
39	180	Deferred Charges	A-13	136,350	109,467
40	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41					
42		Total Assets and Other Debits		\$ 22,428,792	\$ 23,171,082

SCHEDULE A
COMPARATIVE BALANCE SHEET
Liabilities and Other Credits

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
1		CORPORATE CAPITAL AND RETAINED EARNINGS			
2	201	Common Stock	A-15	1,753,171	1,753,171
3	204	Preferred Stock	A-16	-	-
4	206	Subchapter S Corporation Accumulated Adjustments Account	A-18	4,830,439	4,740,756
5	211	Other Paid-in Capital	A-19	-	-
6	215	Retained Earnings	A-20	-	-
7		Total corporate capital and retained earnings		\$ 6,583,610	\$ 6,493,927
8					
9		PROPRIETARY CAPITAL			
10	218	Proprietary Capital	A-21	-	-
11					
12		LONG TERM DEBT			
13	224	Long-term Debt	A-22	2,473,942	2,882,038
14					
15		CURRENT AND ACCRUED LIABILITIES			
16	230	Payables to Affiliated Companies	A-23	-	-
17	231	Accounts Payable	A-24	217,141	179,339
18	232	Short-term Notes Payable	A-25	-	-
19	233	Customer Deposits	A-26	7,044	4,100
20	236	Taxes Accrued	A-27	11,673	14,456
21	237	Interest Accrued	A-28	13,114	12,119
22	241	Other Current Liabilities	A-29	427,360	430,990
23		Total current and accrued liabilities		\$ 676,332	\$ 641,004
24					
25		DEFERRED CREDITS			
26	252	Advances for Construction	A-30	16,308	18,904
27	253	Other Credits	A-31	582,352	592,932
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		\$ 598,660	\$ 611,836
32					
33		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	265	Contributions in Aid of Construction	A-35	15,982,630	15,927,877
35	272	Accumulated Amortization of Contributions	A-36	(3,886,382)	(3,385,600)
36		Net Contributions in Aid of Construction		\$ 12,096,248	\$ 12,542,277
37		Total Liabilities and Other Credits		\$ 22,428,792	\$ 23,171,082

**SCHEDULE A-1
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water Plant in Service (Excl. SDWBA/SRF, Grant Funds) (Sch A-1a)	24,709,080	114,694	(26,800)	-	\$ 24,796,974
2	101.1	Water Plant In Service - SDWBA/SRF (Sch A-1b)	4,386,697	-	-	-	\$ 4,386,697
3	101.2	Water Plant In Service - Grant Funds (Sch A-1c)	-	-	-	-	\$ -
4	101.3	Water Plant In Service - Other	-	-	-	-	\$ -
5	103	Water Plant Held for Future Use (Sch A-1d)	-	-	-	-	\$ -
6	104	Water Plant Purchased or Sold	-	-	-	-	\$ -
7	105	Construction Work in Progress - Water Plant	48,275	51,053	(94,321)	-	\$ 5,007
8	105.1	Construction Work in Progress - SDWBA/SRF	-	-	-	-	\$ -
9	105.2	Construction Work in Progress - Grant Funds	-	-	-	-	\$ -
10	105.3	Construction Work in Progress - Other	-	-	-	-	\$ -
11	114	Water Plant Acquisition Adjustments	110,312	-	-	-	\$ 110,312
12		Total utility plant	\$ 29,254,364	\$ 165,747	\$ (121,121)	\$ -	\$ 29,298,990

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

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

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant	751	-	-	-	\$ 751
3	303	Land	3,292,203	-	-	-	\$ 3,292,203
4		Total non-depreciable plant	\$ 3,292,954	\$ -	\$ -	\$ -	\$ 3,292,954
5							
6		DEPRECIABLE PLANT					
7	304	Structures	2,636,374	-	-	-	\$ 2,636,374
8	307	Wells	2,154,256	-	-	-	\$ 2,154,256
9	311	Pumping Equipment	3,902,419	63,714	(15,000)	-	\$ 3,951,133
10	317	Other Water Source Plant	43,889	-	-	-	\$ 43,889
11	320	Water Treatment Plant	2,616,125	11,567	(8,050)	-	\$ 2,619,642
12	330	Reservoirs, Tanks and Standpipes	26,882	-	-	-	\$ 26,882
13	331	Water Mains	6,932,106	4,512	(1,050)	-	\$ 6,935,568
14	333	Services and Meter Installations	1,339,876	2,757	-	-	\$ 1,342,633
15	334	Meters	701,874	13,114	-	-	\$ 714,988
16	335	Hydrants	219,035	11,771	(2,700)	-	\$ 228,106
17	339	Other Equipment	276,334	7,259	-	-	\$ 283,593
18	340	Office Furniture and Equipment	317,575	-	-	-	\$ 317,575
19	341	Transportation Equipment	249,381	-	-	-	\$ 249,381
20		Total depreciable plant	\$ 21,416,126	\$ 114,694	\$ (26,800)	\$ -	\$ 21,504,020
21		Total water plant in service	\$ 24,709,080	\$ 114,694	\$ (26,800)	\$ -	\$ 24,796,974

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

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

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant	2,846,455	-	-	-	\$ 2,846,455
3	303	Land	-	-	-	-	\$ -
4		Total non-depreciable plant	\$ 2,846,455	\$ -	\$ -	\$ -	\$ 2,846,455
5							
6		DEPRECIABLE PLANT					
7	304	Structures	481,071	-	-	-	\$ 481,071
8	307	Wells	24,738	-	-	-	\$ 24,738
9	311	Pumping Equipment	455,566	-	-	-	\$ 455,566
10	317	Other Water Source Plant	205,441	-	-	-	\$ 205,441
11	320	Water Treatment Plant	60,726	-	-	-	\$ 60,726
12	330	Reservoirs, Tanks and Sandpipes	-	-	-	-	\$ -
13	331	Water Mains	312,700	-	-	-	\$ 312,700
14	333	Services and Meter Installations	-	-	-	-	\$ -
15	334	Meters	-	-	-	-	\$ -
16	335	Hydrants	-	-	-	-	\$ -
17	339	Other Equipment	-	-	-	-	\$ -
18	340	Office Furniture and Equipment	-	-	-	-	\$ -
19	341	Transportation Equipment	-	-	-	-	\$ -
20		Total depreciable plant	\$ 1,540,242	\$ -	\$ -	\$ -	\$ 1,540,242
21		Total water plant in service	\$ 4,386,697	\$ -	\$ -	\$ -	\$ 4,386,697

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

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

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

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

SCHEDULE A-1d
Account 103 - Water Plant Held for Future Use

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property will be placed in Service (c)	Balance End of Year (d)
1				
2				
3	None			
4				
5				
6				
7				
8				
9				
10	Total			\$ -

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

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Computer Equipment	1,659	1,659
2	Office Exercise Equipment	12,283	12,283
3	Transportation Equipment	87,262	87,262
4	Office Painting	3,350	3,350
5	Investments	43,750	43,750
6	Note Receivable	1,050	-
7			
8	Total	\$ 149,354	\$ 148,304

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

Line No.	Item (a)	Account 108	Account 108.1	Account 108.2	Account 108.3	Account 122
		Accumulated Depreciation of Water Plant (b)	Accumulated Amortization of SDWBA/SRF (c)	Accumulated Depreciation of Water Plant - Grant Funds (d)	Accumulated Depreciation of Water Plant - Other (e)	Accumulated Depreciation of Non-Water Utility Property (f)
1	Balance in reserves at beginning of year	6,719,161	704,049	-	-	25,599
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	500,782	-	-	-	-
4	(b) Charged to Account 403	179,918	-	-	-	-
5	(c) Charged to Account 407	-	92,911	-	-	-
6	(d) Charged to Account 426	-	-	-	-	3,228
7	(e) Charged to clearing accounts.	-	-	-	-	-
8	(f) Salvage recovered	4,772	-	-	-	-
9	(g) All other credits	-	-	-	-	-
10	Total Credits	\$ 685,472	\$ 92,911	\$ -	\$ -	\$ 3,228
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired	(26,800)	-	-	-	-
13	(b) Cost of removal	-	-	-	-	-
14	(c) All other debits	-	-	-	-	-
15	Total debits	\$ (26,800)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 7,377,833	\$ 796,960	\$ -	\$ -	\$ 28,827
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %				3.36%	
19						
20	(2) EXPLANATION OF ALL OTHER CREDITS:	N/A				
21						
22						
23						
24						
25						
26	(3) EXPLANATION OF ALL OTHER DEBITS:	N/A				
27						
28						
29						
30						
31						
32	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION					
33	(a) Straight line	X				
34	(b) Liberalized					
35	(1) Sum of the years digits					
36	(2) Double declining balance					
37	(3) Other	X				
38	(c) Both straight line and liberalized	X				

SCHEDULE A-3a
Account 108 - Analysis of Entries in Depreciation Reserve

Line No.	Acct No.	Depreciable Plant (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserve During Year Excluding Costs of Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1	304	Structures	695,099	101,780	-	-	\$ 796,879
2	307	Wells	526,272	82,065	-	-	\$ 608,337
3	311	Pumping Equipment	1,459,657	208,114	(15,000)	-	\$ 1,652,771
4	317	Other Water Source Plant	109,781	13,500	-	-	\$ 123,281
5	320	Water Treatment Plant	616,873	109,424	(8,050)	-	\$ 718,247
6	330	Reservoirs, Tanks and Standpipes	31,837	(67)	-	-	\$ 31,770
7	331	Water Mains	2,260,183	162,392	(1,050)	-	\$ 2,421,525
8	333	Services and Meter Installations	502,883	46,676	-	-	\$ 549,559
9	334	Meters	387,552	21,182	-	-	\$ 408,734
10	335	Hydrants	135,791	5,746	(2,700)	4,772	\$ 143,609
11	339	Other Equipment	239,195	14,389	-	-	\$ 253,584
12	340	Office Furniture and Equipment	236,813	2,300	-	-	\$ 239,113
13	341	Transportation Equipment	221,274	6,110	-	-	\$ 227,384
14		Total	\$ 7,423,210	\$ 773,611	\$ (26,800)	\$ 4,772	\$ 8,174,793

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

**SCHEDULE A-6
Account 131 - Cash**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	131.1 Cash on Hand	124	124
2	131.2 Cash in Bank	173,118	157,204
3			
4			
5	Total	\$ 173,242	\$ 157,328

**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	288,095	297,033
2	Facilities Fees	-	-
3	Checking SFF	13,433	7,305
4	City of Sacramento	274,601	157,674
5			
6	Total	\$ 576,129	\$ 462,012

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	236,141	304,017
2	Accounts Receivable - SRF Fee	18,080	18,374
3	Accounts Receivable - City of Sacramento Fee	14,687	14,926
4			
5	Total	\$ 268,908	\$ 337,317

SCHEDULE A-9
Account 142 - Receivables from Affiliated Companies

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

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

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

SCHEDULE A-11			
Account 151 - Materials and Supplies			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Materials and Supplies Inventory	39,953	40,213
2			
3			
4			
5	Total	\$ 39,953	\$ 40,213

SCHEDULE A-12			
Account 174 - Other Current Assets			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Prepaid Insurance	18,982	27,590
2	Prepaid Property Tax	16,848	12,929
3	Miscellaneous Receivables	498	213
4	Prepaid Vehicle Maintenance	6,130	4,388
5	Prepaid Income Taxes	2,241	1,420
6	Security Deposit	3,775	3,775
7	Prepaid Other	-	1,583
8	Total	\$ 48,474	\$ 51,898

SCHEDULE A-13			
Account 180 - Deferred Charges			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Deferred Sick and Vacation Pay	75,121	66,191
2	Deferred Debits - Legal Expenses	34,346	70,159
3			
4			
5	Total	\$ 109,467	\$ 136,350

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

SCHEDULE A-15
Account 201 - Common Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common Stock	1,000	None	100	1,753,171	\$ 1,753,171		\$ 627,515
2						\$ -		\$ -
3						\$ -		\$ -
4						\$ -		\$ -
5						\$ -		\$ -
6				Total	\$ 1,753,171	\$ 1,753,171		\$ 627,515

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

SCHEDULE A-16
Account 204 - Preferred Stock

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

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

SCHEDULE A-17
Record of Stockholders at End of Year

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

SCHEDULE A-18		
Account 206 - Subchapter S Corporation Accumulated Adjustments Account		
Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	4,740,756
2	Credit:	
3	Net Income	717,198
4	Accounting Adjustments	
5	Total Credits	\$ 717,198
6	Debit:	
7	Net Loss	
8	Accounting Adjustments	
9	Dividends	(627,515)
10	Total Debits	\$ (627,515)
11	Balance end of year	\$ 4,830,439

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	N/A		
2			
3			
4			
5	Total	\$ -	\$ -

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

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

Line No.	N/A 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	State Revolving Fund	7/9/07	10/1/27	2,059,845	1,840,134	0.00%	-	-
2	City of Sacramento	7/1/07	7/1/27	990,000	891,000	varies	19,115	17,927
3	Central Valley Loan	7/15/10	6/15/20	142,557	88,817	7.60%	8,860	9,053
4	2012 Audi A7	1/20/14	8/14/19	16,699	4,946	1.99%	156	156
5	2012 VW Jetta	8/14/14	8/28/19	5,772	2,345	3.99%	171	171
6	2015 Audi Q5 2.0	10/7/14	10/21/19	17,168	7,879	1.90%	249	249
7	2015 Ford F150	10/19/15	9/19/20	20,695	13,149	3.33%	574	574
8	2015 Audi Q7	10/16/17	10/30/22	41,988	33,820	2.99%	1,182	1,182
9	Less: Current Portion			(412,686)	(408,148)			
10	Total			\$ 2,882,038	\$ 2,473,942		\$ 30,307	\$ 29,312

SCHEDULE A-23
Account 230 - Payables to Affiliated Companies

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

SCHEDULE A-24
Account 231 - Accounts Payable

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Accounts Payable	134,676	161,981
2	Accrued Accounts Payable	33,116	37,029
3	Credit Card Payable	11,547	18,131
4			
5	Total	\$ 179,339	\$ 217,141

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

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

SCHEDULE A-26
Account 233 - Customer Deposits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Customer Deposits	100	100
2	Construction Meter Deposits	4,000	6,944
3			
4			
5	Total	\$ 4,100	\$ 7,044

SCHEDULE A-27
Account 236 - Taxes Accrued

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Accrued Payroll Taxes	14,456	11,673
2			
3			
4			
5	Total	\$ 14,456	\$ 11,673

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	12,119	13,114
2	237.2 Interest accrued on SDWBA loan	-	-
3	237.3 Interest accrued on other liabilities	-	-
4			
5	Total	\$ 12,119	\$ 13,114

SCHEDULE A-29
Account 241 - Other Current Liabilities

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Accrued Salaries & Benefits	6,435	7,345
2	Accrued PUC Surcharge	11,869	11,867
3	Current Portion of Long Term Debt	412,686	408,148
4			
5	Total	\$ 430,990	\$ 427,360

SCHEDULE A-30
Account 252 - Advances for Construction

Line No.	(a)	Amount (b)
1	Balance beginning of year	18,904
2	Additions during year	
3	Subtotal - Beginning balance plus additions during year	\$ 18,904
4	Charges during year:	
5	Refunds	
6	Percentage of revenue basis	
7	Proportionate cost basis	(2,596)
8	Present worth basis	
9	Total refunds	\$ (2,596)
10	Transfers to Acct. 265, Contributions in aid of Construction	
11	Due to expiration of contracts	
12	Due to present worth discount	
13	Total transfers to Acct. 265	\$ -
14	Securities Exchanged for Contracts	
15	Subtotal - charges during year	\$ (2,596)
16	Balance end of year	\$ 16,308

SCHEDULE A-31
Account 253 - Other Credits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Regulatory Liabilities	517,811	516,161
2	Accrued Sick & Vacation Pay	75,121	66,191
3			
4			
5	Total	\$ 592,932	\$ 582,352

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

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

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

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Deferred income Taxes - ACRS	4,008	3,254
2	Deferred Income Taxes - MACRS	536,581	537,546
3	Deferred Income Taxes - ACRS (S Corp)	(4,008)	(3,254)
4	Deferred Income Taxes - MACRS (S Corp)	(536,581)	(537,546)
5	Total	\$ -	\$ -

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

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

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

Line No.	Item (a)	Total All Columns (b)	Grants, Contamination Proceeds 265-1 to 265-6		Other 265-7	
			Depreciable (c)	Non-Depreciable (d)	Depreciable (e)	Non-Depreciable (f)
1	Balance beginning of year	\$ 15,927,877	15,488,543	439,334	-	-
2	Add:					
3	Contributions received during year	\$ 54,753	54,753	-	-	-
4	Other credits	\$ -	-	-	-	-
5	Total credits	\$ 54,753	\$ 54,753	\$ -	\$ -	\$ -
6	Deduct:					
8	Non-depreciable property retired	\$ -	-	-	-	-
9	Other debits	\$ -	-	-	-	-
10	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Balance end of year	\$ 15,982,630	\$ 15,543,296	\$ 439,334	\$ -	\$ -

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	3,385,600
2	Add: Charges from the following:	
3	Acct. 108 Accum. Depre. Water Plant	500,782
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	\$ 500,782
8	Deduct:	
10	Other credits	-
12	Balance end of year	\$ 3,886,382

**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	3,511,588
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	2,328,065
6	403	Depreciation Expense	A-3	179,918
7	407	SDWBA Loan Amortization Expense	A-3	92,911
8	408	Taxes Other Than Income Taxes	B-3	121,645
9	409	State Corporate Income Tax Expense	B-3	9,520
10	410	Federal Corporate Income Tax Expense	B-3	-
11		Total operating revenue deductions		\$ 2,732,059
12		Total utility operating income		\$ 779,529
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-5	1,742
16	426	Miscellaneous Non-Utility Expense	B-5	33,766
17	427	Interest Expense (excluding SDWBA)	B-6	30,307
18	427	Interest Expense (SDWBA)	B-6	-
19		Total other income and deductions		\$ (62,331)
20		Net income		\$ 717,198

SCHEDULE B-1
Account 400 - Operating Revenues

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		WATER SERVICE REVENUES			
2	460	Unmetered water revenue			
3		460.1 Residential, Single-family, Multiple Dwelling Units	1,624,140	1,652,792	\$ (28,652)
4		460.2 Commercial and Miscellaneous	-	-	\$ -
5		460.3 Large Water Users	-	-	\$ -
6		460.4 Safe Drinking Water Bond Surcharge	118,784	121,831	\$ (3,047)
7		460.5 Other Unmetered Revenue	-	-	\$ -
8		Subtotal	\$ 1,742,924	\$ 1,774,623	\$ (31,699)
9					
10	462	Fire protection and hydrant revenue			
11		462.1 Public Fire Protection	-	-	\$ -
12		462.2 Private Fire Protection	20,304	20,381	\$ (77)
13		Subtotal	\$ 20,304	\$ 20,381	\$ (77)
14					
15	465	Irrigation revenue	-	-	\$ -
16					
17	470	Metered water revenue			
18		470.1 Residential, Single-family, Multiple Dwelling Units	1,629,160	1,564,183	\$ 64,977
19		470.2 Commercial and Multi-residential Master Metered	-	-	\$ -
20		470.3 Large Water Users	-	-	\$ -
21		470.4 Safe Drinking Water Bond Surcharge	109,437	105,167	\$ 4,270
22		470.5 Other Metered Revenues	-	-	\$ -
23		Subtotal	\$ 1,738,597	\$ 1,669,350	\$ 69,247
24		Total water service revenues	\$ 3,501,825	\$ 3,464,354	\$ 37,471
25					
26	480	Other water revenue	9,763	(491,738)	\$ 501,501
27		Total Operating Revenues	\$ 3,511,588	\$ 2,972,616	\$ 538,972

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	5,012	7,885	\$ (2,873)
4	615	Power	173,255	173,503	\$ (248)
5	618	Other Volume Related Expenses	19,422	22,562	\$ (3,140)
6		Total volume related expenses	\$ 197,689	\$ 203,950	\$ (6,261)
7					
8		NON-VOLUME RELATED EXPENSES			
9	630	Employee Labor	440,084	413,735	\$ 26,349
10	640	Materials	61,342	42,071	\$ 19,271
11	650	Contract Work	112,397	120,187	\$ (7,790)
12	660	Transportation Expense	69,258	66,656	\$ 2,602
13	664	Other Plant Maintenance Expenses	97,960	84,763	\$ 13,197
14		Total non-volume related expenses	\$ 781,041	\$ 727,412	\$ 53,629
15		Total plant operation and maintenance exp.	\$ 978,730	\$ 931,362	\$ 47,368
16					
17		ADMINISTRATIVE AND GENERAL EXPENSES			
18	670	Office Salaries	248,359	225,526	\$ 22,833
19	671	Management Salaries	491,488	467,799	\$ 23,689
20	674	Employee Pensions and Benefits	325,169	320,457	\$ 4,712
21	676	Uncollectible Accounts Expense	4,742	4,610	\$ 132
22	678	Office Services and Rentals	69,119	68,330	\$ 789
23	681	Office Supplies and Expenses	66,802	61,880	\$ 4,922
24	682	Professional Services	60,516	43,318	\$ 17,198
25	684	Insurance	74,984	73,222	\$ 1,762
26	688	Regulatory Compliance Expense	-	11,000	\$ (11,000)
27	689	General Expenses	23,461	11,210	\$ 12,251
28		Total administrative and general expenses	\$ 1,364,640	\$ 1,287,352	\$ 77,288
29	800	Expenses Capitalized - Credit (Optional)	(15,305)	(32,912)	\$ 17,607
30	900	Clearing Accounts (Optional)	-	-	\$ -
31		Net administrative and general expense	\$ 1,349,335	\$ 1,254,440	\$ 94,895
32		Total Operating Expenses	\$ 2,328,065	\$ 2,185,802	\$ 142,263

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	42,938	-	\$ 42,938
3	408.2 Payroll taxes	78,707	-	\$ 78,707
4	408.3 Other taxes and licenses	-	-	\$ -
5	Total taxes other than income taxes	\$ 121,645	\$ -	\$ 121,645
6				
7	409 State corporate income tax	9,520	-	\$ 9,520
8	410 Federal corporate income tax	-	-	\$ -
9	Total income taxes	\$ 9,520	\$ -	\$ 9,520
10				
11	Total	\$ 131,165	\$ -	\$ 131,165

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	717,198
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4	Book depreciation in excess of tax	20,914
5	Salvage value income	4,772
6	Regulatory revenues not subject to tax	(1,650)
7	Non-deductible items	40,098
8	Capitalized costs expensed for tax	(5,632)
9	Current year CA franchise tax	9,520
10	Prior year CA franchise tax	(10,929)
11	Net contributions in aid of construction from customers	(135,310)
12		
13	Federal tax net income	638,981
14	Computation of tax:	-
15		
16	S CORPORATION - NO FEDERAL INCOME TAX	-
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	1,020	-
2	Non-Utility Interest Income	722	-
3	Non-Utility Expense	-	33,766
4			
5	Total	\$ 1,742	\$ 33,766

SCHEDULE B-6
Account 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	-
2	Interest on other (give details below):	
3	City of Sacramento	19,115
4	Central Valley Loan	8,860
5	Installment Contract - 2012 Audi A7	156
6	Installment Contract - 2012 VW Jetta	171
7	Installment Contract - 2015 Audi Q5 2.0	249
8	Installment Contract - 2015 Ford F150	574
9	Installment Contract - 2015 Audi Q7	1,182
10	Total	\$ 30,307

SCHEDULE C-1
Compensation of Individual Proprietor, Partners and Employees Included in Expenses

Line No.	Acct. No.	Account (a)	Number at End of Year (b)	Salaries Charged to Expense (c)	Salaries Charged to Plant Accounts (d)	Total Salaries and Wages Paid (e)
1	630	Employee Labor	8	440,084	-	\$ 440,084
2	670	Office salaries	6	248,359	-	\$ 248,359
3	671	Management salaries	2	491,488	-	\$ 491,488
4	800	Capitalized Expense		(15,305)	15,305	\$ -
5						\$ -
6		Total	16	\$ 1,164,626	\$ 15,305	\$ 1,179,931

**SCHEDULE C-2
Loans to Directors, Officers, or Shareholders**

Line No.	Name (a)	Title (b)	Amount (c)	Interest Rate (d)	Maturity Date (e)	Security Given (f)	Date of Shareholder Authorization (g)	Other Information (h)
1.								
2.	N/A							
3.								
4.								
5.								
6.								
7.	Total		\$ -					

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

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

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

STREAMS								FLOW IN(unit) ²		Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions					
				Claim	Capacity	Max.	Min.				
1											
2	N/A										
3											
4											
5											
WELLS								Pumping Capacity(Unit) ²	Annual Quantities Pumped(Unit) ²	Remarks	
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water						
6											
7	See Attached										
8											
9											
10											
TUNNELS AND SPRINGS					FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks			
Line No.	Designation	Location	Number	Maximum	Minimum						
11											
12	N/A										
13											
14											
15											
Purchased Water for Resale											
16	Purchased from										
17	Annual quantities purchased		51,260			(Unit chosen) ²	Cubic Feet				
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	17	17,928	Hydropneumatic Tanks
12	Concrete			
13	Total	17	17,928	

FRUITRIDGE VISTA WATER COMPANY
ADDENDUM TO PUC ANNUAL REPORT
2018

WELLS						Pumping Capacity gpm (Unit) 2	Annual Quantities Pumped gal	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	1 Depth to Water			
	Well No. 1	4712 Iowa	1	10"	45 ft	n/a	-	
	Well No. 2	4718 Iowa	2	10"	46.5 ft	n/a	-	
	Well No. 3	5861 44th St.	3	14"	55 ft	500	271,049,000	
	Well No. 4	5659 44th St.	4	14"	54 ft	300	139,193,000	
	Well No. 5	5800 40th St.	5	14"	52 ft	560	391,000	
	Well No. 6	4560 Soledad	6	10"	54 ft	300	199,800	
	Well No. 7	6211 Leola	7	14"	68 ft	500	10,329,000	
	Well No. 8	6831 Chevy Chase	8	14"	80 ft	300	243,000	
	Well No. 9	6602 wire	9	14"	62 ft	500	98,502,000	
	Well No. 10	6808 47th St.	10	12"	67.8 ft	600	432,000	
	Well No. 11	3792 47th Ave.	11	14"	55 ft	n/a		
	Well No. 12	5950 Dewey	12	14"	86.6 ft	n/a		
	Well No. 13	7100 Franklin	13	14"	33.5 ft	1000	269,000	
	Well No. 14	4129 Apostolo	14	14"	57 ft	700	238,833,000	
	Well No. 15	5351 47th Ave.	15	14"	63 ft	1000	491,000	
	Well No. 16	6540 Vernace	16	14"	45 ft	600	241,194,000	
	Well No. 17	6627 46th St.	17	14"	48 ft	450	191,000	
	Well No. 18	6300 41st St.	18	14"	49 ft	650	87,761,000	
	Well No. 19	6016 37th St.	19	14"	49 ft	650	762,000	
	Well No. 20	3092 47th St.	20	14"	49 ft	650	268,000	

SCHEDULE D-3

Description of Transmission and Distribution Facilities

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

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

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

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

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

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron							54		
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos				475		15,779		69,750	49,549
19	Welded steel		122	3,918			23,928		76,237	14,195
20	Wood									
21	Other			639	149		1,290		3,050	20,021
22	Total	-	122	4,557	624	-	40,997	54	149,037	83,765

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

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								4" to 12"	12" to 14"	
23	Cast Iron			70						124
24	Cast Iron (cement lined)									-
25	Concrete									-
26	Copper									-
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	875								136,428
31	Welded steel									118,400
32	Wood									-
33	Other	7,981	12,665							45,795
34	Total	8,856	12,665	70	-	-	-	-	-	300,747

SCHEDULE D-4 Number of Active Service Connections				
Size	Metered - Dec 31		Flat Rate - Dec 31	
	Prior	Current	Prior	Current
	Year	Year	Year	Year
5/8 x 3/4 - in	-	-	-	-
3/4 - in	91	99	-	-
1 - in	1,115	1,142	-	-
1.5 - in	177	177	-	-
2 - in	162	164	-	-
3 - in	26	26	-	-
4 - in	7	7	-	-
6 - in	4	4	-	-
Other	-	-	3,176	3,142
Total	1,582	1,619	3,176	3,142

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Services
5/8 x 3/4 - in	-	-
3/4 - in	99	-
1 - in	1,142	-
- in	177	-
- in	164	-
- in	26	-
- in	7	-
- in	4	-
Other	-	-
Total	1,619	-

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	957
2. More than 10, but less than 15 years	100
3. More than 15 years	602

SCHEDULE D-7 Water delivered to Metered Customers by Months and Years in CCF's (Unit Chosen) ¹								
	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Single-family residential								-
Commercial and Multi-residential								-
Large water users								-
Public authorities								-
Irrigation								-
Other		81,867		64,814		110,543		257,224
Total	-	81,867	-	64,814	-	110,543	-	257,224
	During Current Year						Subtotal	Total Prior Year
	August	September	October	November	December			
Single-family residential						-	-	-
Commercial and Multi-residential						-	-	-
Large water users						-	-	-
Public authorities						-	-	-
Irrigation						-	-	-
Other	150,469		116,444		91,594	358,507	615,731	565,997
Total	150,469	-	116,444	-	91,594	358,507	615,731	565,997

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

Total acres irrigated: _____ -

Total population served: _____ 21,441

**SCHEDULE D-8
Status With State Board of Public Health**

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

**SCHEDULE D-9
Statement of Material Financial Interest**

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

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

SCHEDULE E-1
FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA

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

1. Current Fiscal Agent:

Name: US Bank
Address: 980 9th Street, Suite 1100, Sacramento, CA 95814
Phone Number: (415) 273-4547
Account Number: 112867000 and 112867001
Date Hired: September 28, 2007

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

\$ 228,221

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch	-	\$ -
3/4 inch	99	\$ 2.31
1 inch	1,142	\$ 3.85
1 1/2 inch	177	\$ 7.70
2 inch	164	\$ 12.32
3 inch	26	\$ 23.10
4 inch	7	\$ 38.50
6 inch	4	\$ 77.00
Number of Flat Rate Customers	3,142	\$ 3.05
Total	4,761	

3. Summary of the bank account activities showing:

	US Bank Loan Repayment - 7000	US Bank Fiscal Agent - 7001	Total
Balance at beginning of year	\$ 68,024	\$ 220,071	\$ 288,095
Add: Surcharge collections	227,927	-	227,927
Interest earned	156	566	722
Other deposits	-	-	-
Less: Loan payments	(219,711)	-	(219,711)
Bank charges	-	-	-
Other withdrawals	-	-	-
Balance at end of year	\$ 76,396	\$ 220,637	\$ 297,033

4. Reason for other deposits/withdrawals

N/A

5. Total Accumulated Reserve \$ _____

SCHEDULE E-2 FACILITIES FEES DATA

Class B: Please provide the following information relating to Facilities Fees for districts or subsidiaries serving 2,000 or fewer customers for the calendar year (per D.91-04-068).

Class C: Please provide the following information relating to Facilities Fees collected for the calendar year, pursuant to Resolution No. W-4110.

1. Trust Account Information: N/A

Bank Name: _____
 Address: _____
 Account Number: _____
 Date Opened: _____

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

A. Commercial

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

B. Residential

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

3. Summary of the bank account activities showing:

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

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

DECLARATION

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

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

of Fruitridge Vista Water Company
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2018, through December 31, 2018.

General Manager
Title (Please Print)

Signature

(916) 443 - 2607
Telephone Number

Date

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See Accompanying Accountant's Compilation Report