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**CLASS D
WATER UTILITIES**

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**2018
ANNUAL REPORT
OF**

MAR 6 2019

**PUBLIC UTILITIES COMMISSION
WATER DIVISION**

VIERRA LLC DBA: PINON VALLEY WATER COMPANY
(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

PO BOX 1089, TEHACHAPI, CA **93581**
(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

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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 22 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. When entering dollar amounts, enter whole dollars.
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.

CLASS D WATER UTILITIES
(HAVING LESS THAN 500 SERVICE CONNECTIONS)

PINON VALLEY WATER COMPANY

(Name under which corporation, partnership or individual is doing business)

PO BOX 1089 . TEHACHAPI, CA 93581

(Official mailing address)

TRACT 3312 / SEC: 33 T31S R34E / TEHACHAPI, KERN COUNTY

(Service Area - Town and County)

Telephone Number: 661-822-1365 Fax Number: MOBILE: 661-972-9961

Email Address: INFO@PINONVALLEYWATERCOMPANY.COM

GENERAL INFORMATION

(Attach a supplementary statement, if necessary)
RETURN ORIGINAL TO COMMISSION, NO PHOTOCOPIES.

1. If a corporation show:
(A) Date of organization November 22, 2013 incorporated in the State of CA

(B) Names, titles and addresses of principal officers: JASON H. VIERRA, LOUISE VIERRA

2. If unincorporated provide the name and address of the owner(s) or the partners:

3. Name, title, and telephone number of:
(A) One person listed above to receive correspondence: JASON VIERRA, CEO 661-822-1365
(B) Person responsible for operations and services: JASON VIERRA, CEO 661-822-1365

4. Were any contracts or agreements in effect with any organization or person covering service, supervision and/or management of your business affairs during the year? (Yes or No) NO
If so, what was the nature and the amount of each payment made under the agreement, to whom were payments made, and to what account was each payment charged?

5. State the names of associated companies or persons which, directly or indirectly, or through one or more intermediaries, control, or are controlled by, or are under common control with respondent:

PUBLIC HEALTH STATUS

- 6. Has state or local health department inspection been made during the year?
- 7. Are routine laboratory tests of water being made?
- 8. Has state health department water supply permit been obtained? (Indicate date)
- 9. If no permit has been obtained, state whether application has been made and when.
- 10. Show expiration date if state permit is temporary.

Yes	No	Latest Date
	X	
X		12/26/18
X		1/15/15

11. List Name, Grade, and License Number of all Licensed Operators:
JASON H. VIERRA: (1) DISTRIBUTION OPERTATOR D2 43869 (2) TREATMENT OPERATOR T2 36848
(3) BACKFLOW TESTER 16964
(4) CROSS CONNECTION CONTROL PROGRAM SPECIALIST 02971

12. This annual report was prepared by:
Name of firm or consultant: JASON VIERRA, LOUISE VIERRA
Address of firm or consultant: _____
Phone Number of firm or consultant: _____

Excess Capacity and Non-Tariffed Services

NOTE: In D.00-07-018, D.03-04-028, and D. 04-12-023, the CPUC set forth rules and requirements regarding water utilities provision of non-tariffed services using excess capacity. These decisions require water utilities to: 1) file an advice letter requesting Commission approval of that service, 2) provide information regarding non-tariffed goods/services in each company's Annual Report to the Commission.

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2017:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row No.	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		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2											
3											
4											
5											
6											
7											
8											
9											
10											

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

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)
1		UTILITY PLANT		
2	101	Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	A-1, A-1a	157,909
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	-
7	104	Water Plant Purchased or Sold	A-1	-
8	105	Construction Work in Progress - Water Plant	A-1	-
9	105.1	Construction Work in Progress - SDWBA/SRF	A-1	-
10	105.2	Construction Work in Progress - Grant Funds	A-1	-
11	105.3	Construction Work in Progress - Other	A-1	-
12	114	Water Plant Acquisition Adjustments	A-1	-
13		Total Utility Plant		\$ 157,909
14	108	Accumulated Depreciation of Water Plant	A-2	(9,940)
15	108.1	Accumulated Amortization of SDWBA/SRF loan	A-2	-
16	108.2	Accumulated Depreciation of Water Plant - Grant Funds	A-2	-
17	108.3	Accumulated Depreciation of Water Plant - Other	A-2	-
18		Total Accumulated Depreciation/Amortization		\$ (9,940)
19		Net Utility Plant		\$ 147,969
20				
21		INVESTMENTS		
22	121	Non-utility Property and Other Assets		
23	122	Accumulated Depreciation of Non-Water Utility Property	A-2	-
24		Net non-utility property		\$ -
25	123	Investments in Affiliated Companies		-
26	124	Other Investments		-
27		Total Investments		\$ -
28				
29		CURRENT AND ACCRUED ASSETS		
30	131	Cash		26,510
31	132	Cash - Special Deposits		-
32	141	Accounts Receivable - Customers		-
33	142	Receivables from Affiliated Companies		-
34	143	Accumulated Provision for Uncollectible Accounts		-
35	151	Materials and Supplies		2,500
36	174	Other Current Assets		-
37		Total current and accrued assets		\$ 29,010
38				
39	180	Deferred Charges		-
40	181	Accumulated Deferred Income Tax Assets		-
41				
42		Total Assets and Other Debits		\$ 176,979

**SCHEDULE A
BALANCE SHEET
Liabilities and Other Credits**

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)
1		CORPORATE CAPITAL AND RETAINED EARNINGS		
2	201	Common Stock	A-3	75,373
3	204	Preferred Stock	A-4	-
4	206	Subchapter S Corporation Accumulated Adjustments Account	A-6	-
5	211	Other Paid-in Capital	A-7	-
6	215	Retained Earnings	A-8	689
7		Total corporate capital and retained earnings		\$ 76,062
8				
9		PROPRIETARY CAPITAL		
10	218	Proprietary Capital	A-9	-
11				
12		LONG TERM DEBT		
13	224	Long-term Debt	A-10	72,997
14				
15		CURRENT AND ACCRUED LIABILITIES		
16	230	Payables to Affiliated Companies		-
17	231	Accounts Payable		27,381
18	232	Short-term Notes Payable		-
19	233	Customer Deposits		539
20	236	Taxes Accrued		-
21	237	Interest Accrued		-
22	241	Other Current Liabilities		-
23		Total current and accrued liabilities		\$ 27,920
24				
25		DEFERRED CREDITS		
26	252	Advances for Construction		-
27	253	Other Credits		-
28	255	Accumulated Deferred Investment Tax - Credits		-
29	282	Accumulated Deferred Income Taxes - Accel. Tax Depreciation		-
30	283	Accumulated Deferred Income Tax Liabilities		-
31		Total deferred credits		\$ -
32				
33		CONTRIBUTIONS IN AID OF CONSTRUCTION		
34	265	Contributions in Aid of Construction		-
35	272	Accumulated Amortization of Contributions (negative number)		-
36		Net Contributions in Aid of Construction		\$ -
37		Total Liabilities and Other Credits		\$ 176,979

**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)
1	101	Water Plant in Service (Sch A-1a)	157,909	-	-	-
2	101.1	Water Plant In Service - SDWBA/SRF (Sch A-1b)	-	-	-	-
3	101.2	Water Plant In Service - Grant Funds (Sch A-1c)	-	-	-	-
4	101.3	Water Plant In Service - Other				
5	103	Water Plant Held for Future Use (Sch A-1d)				
6	104	Water Plant Purchased or Sold				
7	105	Construction Work in Progress - Water Plant				
8	105.1	Construction Work in Progress - SDWBA/SRF				
9	105.2	Construction Work in Progress - Grant Funds				
10	105.3	Construction Work in Progress - Other				
11	114	Water Plant Acquisition Adjustments				
12		Total utility plant	\$ 157,909	\$ -	\$ -	\$ -

* 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)
1		NON-DEPRECIABLE PLANT				
2	301	Intangible Plant				
3	303	Land	1,000			
4		Total non-depreciable plant	\$ 1,000	\$ -	\$ -	\$ -
5						
6		DEPRECIABLE PLANT				
7	304	Structures	11,176			
8	307	Wells	1,729			
9	311	Pumping Equipment	15,487			
10	317	Other Water Source Plant	-			
11	320	Water Treatment Plant	29,784			
12	330	Reservoirs, Tanks and Standpipes	14,902			
13	331	Water Mains	13,882			
14	333	Services and Meter Installations	61,801			
15	334	Meters	4,949			
16	335	Hydrants	736			
17	339	Other Equipment	-			
18	340	Office Furniture and Equipment	2,463			
19	341	Transportation Equipment	-			
20		Total depreciable plant	\$ 156,909	\$ -	\$ -	\$ -
21		Total water plant in service	\$ 157,909	\$ -	\$ -	\$ -

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

Footnotes:

Balance End of year (f)
\$ 157,909
\$ -
\$ -
\$ -
\$ -
\$ -
\$ -
\$ -
\$ -
\$ -
\$ -
\$ 157,909

Balance End of year (f)
\$ -
\$ 1,000
\$ 1,000
\$ 11,176
\$ 1,729
\$ 15,487
\$ -
\$ 29,784
\$ 14,902
\$ 13,882
\$ 61,801
\$ 4,949
\$ 736
\$ -
\$ 2,463
\$ -
\$ 156,909
\$ 157,909

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)
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

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)
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-2
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
		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)
1	Balance in reserves at beginning of year	8,780			
2	Add: Credits to reserves during year				
3	(a) Charged to Account 272				
4	(b) Charged to Account 403	1,160			
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	\$ 1,160	\$ -	\$ -	\$ -
11	Less: Debits to reserves during year				
12	(a) Book cost of property retired				
13	(b) Cost of removal				
14	(c) All other debits				
15	Total debits	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 9,940	\$ -	\$ -	\$ -
17					
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %				
19	24.5 years remaining				
20	(2) EXPLANATION OF ALL OTHER CREDITS:				
21	n/a				
22					
23					
24					
25					
26	(3) EXPLANATION OF ALL OTHER DEBITS:				
27	n/a				
28					
29					
30					
31					
32	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION				
33	(a) Straight line		x		
34	(b) Liberalized		n/a		
35	(1) Sum of the years digits		n/a		
36	(2) Double declining balance		n/a		
37	(3) Other		n/a		
38	(c) Both straight line and liberalized		n/a		

**SCHEDULE A-3
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 End of Year (e)	Dividends Declared During Year	
						Rate (f)	Amount (g)
1	JASON H VIERRA	1,000	37.69	1,000	\$ 37,687	-	\$ -
2	LOUISE VIERRA	1,000	37.69	1,000	\$ 37,687	-	\$ -
3					\$ -		\$ -
4					\$ -		\$ -
5					\$ -		\$ -
6				Total	\$ 75,373		\$ -

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

**SCHEDULE A-4
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 End of Year (e)	Dividends Declared During Year	
						Rate (f)	Amount (g)
1	N/A	-	-	-	-	-	-
2	N/A	-	-	-	-	-	-
3	N/A	-	-	-	-	-	-
4	N/A	-	-	-	-	-	-
5	N/A	-	-	-	-	-	-
6				Total	\$ -		\$ -

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

**SCHEDULE A-5
Record of Stockholders at End of Year**

Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	JASON H VIERRA	1,000	n/a	-
2	LOUISE VIERRA	1,000	n/a	-
3				
4				
5				
6				
7				
8				
9	Total number of shares	2,000	Total number of shares	-

SCHEDULE A-6
Account 206 - Subchapter S Corporation Accumulated Adjustments Account

Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	-
2	Add: Credits	-
3	Net Income	-
4	Accounting Adjustments	-
5	Total Credits	\$ -
6	Less: Debits	-
7	Net Loss	-
8	Accounting Adjustments	-
9	Dividends	-
10	Total Debits	\$ -
11	Balance end of year	\$ -

SCHEDULE A-7
Account 211 - Other Paid in Capital (Corporations only)

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

SCHEDULE A-8
**Account 215 - Retained Earnings
(Corporations Only)**

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	603
2	Add: Credits	-
3	Net income	86
4	Prior period adjustments	-
5	Other credits (detail)	-
6	Total Credits	\$ 86
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	\$ 689

SCHEDULE A-9
Account 218 - Proprietary Capital
(Sole Proprietor or Partnership)

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

SCHEDULE A-10
Account 224 - Long-Term Debt

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)
1	JASON H VIERRA, LOUISE VIER	9/5/14	5/4/18	-	6.50%	12
2	JASON H VIERRA, LOUISE VIER	1/15/15	1/28/29	23,957	6.00%	1,493
3	JASON H VIERRA, LOUISE VIER	1/15/15	1/28/29	23,761	6.00%	1,481
4	JASON H VIERRA, LOUISE VIER	8/1/18	7/1/28	25,279	8.00%	857
5						
6						
7						
8	Total			\$ 72,997		\$ 3,843

Interest Paid During Year (g)	
	12
	1,493
	1,481
	857
\$	3,843

**SCHEDULE B
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)
1		UTILITY OPERATING INCOME	
2	400	Operating Revenues	B-1
3			
4		OPERATING REVENUE DEDUCTIONS	
5	401	Operating Expenses	B-2
6	403	Depreciation Expense	A-2
7	407	SDWBA Loan Amortization Expense	A-2
8	408	Taxes Other Than Income Taxes	B-3
9	409	State Corporate Income Tax Expense	B-3
10	410	Federal Corporate Income Tax Expense	B-3
11		Total operating revenue deductions	
12		Total utility operating income	
13			
14		OTHER INCOME AND DEDUCTIONS	
15	421	Non-Utility Income	B-4
16	426	Miscellaneous Non-Utility Expense	B-4
17	427	Interest Expense (excluding SDWBA)	B-5
18	427	Interest Expense (SDWBA)	B-5
19		Total other income and deductions	
20		Net income	

Amount (c)	
	63,077
	61,032
	1,160
	-
	800
	-
	-
\$	62,992
\$	86
	-
	-
	-
	-
\$	-
\$	86

SCHEDULE B-1
Account 400 - Operating Revenues

Line No.	Acct. No.	Account (a)	Amount Current Year (b)
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	
16			
17	470	Metered water revenue	
18		470.1 Residential, Single-family, Multiple Dwelling Units	63,077
19		470.2 Commercial and Multi-residential Master Metered	-
20		470.3 Large Water Users	-
21		470.4 Safe Drinking Water Bond Surcharge	-
22		470.5 Other Metered Revenues	-
23		Subtotal	\$ 63,077
24		Total water service revenues	\$ 63,077
25			
26	480	Other water revenue	
27		Total Operating Revenues	\$ 63,077

SCHEDULE B-2
Account 401 - Operating Expenses

Line No.	Acct. No.	Account (a)	Amount Current Year (b)
1		PLANT OPERATION AND MAINTENANCE EXPENSES	
2		VOLUME RELATED EXPENSES	
3	610	Purchased Water	-
4	615	Power	3,023
5	618	Other Volume Related Expenses	-
6		Total volume related expenses	\$ 3,023
7			
8		NON-VOLUME RELATED EXPENSES	
9	630	Employee Labor	8,781
10	640	Materials	-
11	650	Contract Work	-
12	660	Transportation Expense	5,094
13	664	Other Plant Maintenance Expenses	158
14		Total non-volume related expenses	\$ 14,033
15		Total plant operation and maintenance exp.	\$ 17,055
16			
17		ADMINISTRATIVE AND GENERAL EXPENSES	
18	670	Office Salaries	19,643
19	671	Management Salaries	1,800
20	674	Employee Pensions and Benefits	-
21	676	Uncollectible Accounts Expense	-
22	678	Office Services and Rentals	4,940
23	681	Office Supplies and Expenses	37
24	682	Professional Services	2,805
25	684	Insurance	1,250
26	688	Regulatory Compliance Expense	800
27	689	General Expenses	2,551
28		Total administrative and general expenses	\$ 33,826
29	800	Expenses Capitalized - Credit (Optional)	10,150
30	900	Clearing Accounts (Optional)	-
31		Net administrative and general expense	\$ 43,976
32		Total Operating Expenses	\$ 61,032

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	408.2 Payroll taxes			\$ -
4	408.3 Other taxes and licenses		800	\$ 800
5	Total taxes other than income taxes	\$ -	\$ 800	\$ 800
6				
7	409 State corporate income tax			\$ -
8	410 Federal corporate income tax			\$ -
9	Total income taxes	\$ -	\$ -	\$ -
10				
11	Total	\$ -	\$ 800	\$ 800

SCHEDULE B-4
Accounts 421, 426 - Income and Expense from Non-Utility Operations

Line No.	Description (a)	Non-Utility Income Acct. 421 (b)	Miscellaneous Non-Utility Expense Acct. 426 (c)
1	n/a	-	-
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE B-5
Account 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	-
2	Interest on other (give details below):	-
3		
4		
5		
6		
7		
8		
9		
10	Total	\$ -

SCHEDULE F - ADVANCES FOR CONSTRUCTION	
Balance beginning of year	-
Additions during year	-
Subtotal - Beginning balance plus additions during year	\$ -
Refunds	-
Transfers to Acct. 265 - Contributions in Aid of Construction	-
Balance end of year	\$ -

SCHEDULE G - TOTAL METERS AND SERVICES (Active and Inactive)		
Size	Meters	Services
5/8 x 3/4-in	35	45
3/4-in	4	
1-in		
-in		
-in		
-in		
Total	39	45

SCHEDULE H - METER TESTING DATA	
Number of meters tested during year	5
1 Used, before repair	5
2 Used, after repair	3
3 Fast, requiring refund	-
Numbers of meters in service requiring test per General Order No. 103	

SCHEDULE I - SERVICE CONNECTIONS AT END OF YEAR								
Classification	Active			Inactive			Total connections	
	Metered	Flat	Total	Metered	Flat	Total	Metered	Flat
Residences	39	-	39	6	-	6	45	-
Industrial/Commercial			-			-	-	-
Irrigation			-			-	-	-
Fire Protection (public)			-			-	-	-
Fire Protection (private)			-			-	-	-
Other (specify)			-			-	-	-
Total	39	-	39	6	-	6	45	-

NOTE: Total connections (metered plus flat) should agree with total services in Schedule G

SCHEDULE J - STORAGE FACILITIES			SCHEDULE K - FOOTAGES OF PIPE (EXCLUDING SERVICE PIPES)					
Description	No.	Combined capacity in gallons	Description	2" and under			Other sizes (specify)	Totals
				2 1/4 to 3 1/4	4"			
Concrete			Cast Iron					-
Earth			Welded steel					-
Wood			Standard screw					-
Steel	1	12,500	Cement-asbestos					-
Other	2	110	Plastic	5,544		7,055		12,599
			Other (specify)					-
								-
Total	3	12,610	Total	5,544	-	7,055	-	12,599

SCHEDULE L
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:

\$ _____ #VALUE!

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 M
FACILITY FEES DATA**

Please provide the following information relating to Facility Fees collected for the calendar year 2018, pursuant to Resolution No. W-4110.

1. Trust Account Information:

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

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

A. Commercial

NAME	AMOUNT
n/a	\$ -
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

B. Residential

NAME	AMOUNT
n/a	\$ -
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

3. Summary of the bank account activities showing:

	AMOUNT
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 JASON H. VIERRA
Officer, Partner, or Owner (Please Print)

of PINON VALLEY 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.

Owner
Title (Please Print)


Signature

661 822 1365
Telephone Number

3/3/2019
Date