

Received _____
Examined _____

**CLASS B and C
WATER UTILITIES**

U# _____

**2019
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, 2019**

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2020

PEASLEY, ALDINGER & O'BYMACHOW
AN ACCOUNTANCY CORPORATION

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ACCOUNTANT'S COMPILATION REPORT

September 17, 2020

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, 2019 and 2018, and the related income statement for the year ended December 31, 2019 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, 2020**, with:

CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3200
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, 2019, through December 31, 2019. 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: Robert C. Cook Jr., General 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:

<input type="checkbox"/>	Individual (name of owner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input checked="" type="checkbox"/>	Corporation (corporate name)	<u>Cook Endeavors, Inc.</u>
	Organized under laws of (state)	<u>California</u> Date: <u>6/5/2007</u>

- Principal Officers:
Name: Robert C. Cook Jr. Title: General Manager
Name: _____ Title: _____
Name: _____ Title: _____
Name: _____ Title: _____

8. Names of associated companies: None

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

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

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

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 2019

Name of Utility: Fruitridge Vista Water Company

Telephone: (916) 443-2607

Person Responsible for this Report: Robert C. Cook Jr., General Manager

	<u>1/1/2019</u>	<u>12/31/2019</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Utility Plant	<u>\$ 29,298,990</u>	<u>\$ 29,363,234</u>	<u>\$ 29,331,112</u>
2 Accumulated Depreciation/Amortization	<u>(8,174,793)</u>	<u>(8,942,435)</u>	<u>(8,558,614)</u>
3 Net Utility Plant	<u>21,124,197</u>	<u>20,420,799</u>	<u>20,772,498</u>
4 Advances for Construction	<u>16,308</u>	<u>13,711</u>	<u>15,010</u>
5 Contributions in Aid of Construction	<u>15,982,630</u>	<u>16,050,024</u>	<u>16,016,327</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>4,830,439</u>	<u>4,866,213</u>	<u>4,848,326</u>
14 Total Corporate Capital and Retained Earnings	<u>6,583,610</u>	<u>6,619,384</u>	<u>6,601,497</u>
15 Proprietary Capital (Individual or Partnership)	<u>-</u>	<u>-</u>	<u>-</u>
16 Long-Term Debt	<u>2,473,942</u>	<u>2,110,421</u>	<u>2,292,182</u>

See Accompanying Accountant's Compilation Report

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2019

Name of Utility: Fruitridge Vista Water Company

Telephone: (916) 443-2607

INCOME/EXPENSES DATA		Annual Amount			
1	Operating Revenues	\$	3,587,600		
2	Operating Expenses		2,480,033		
3	Depreciation		180,315		
4	SDWBA Loan Amortization Expense		92,911		
5	Taxes		133,989		
6	Utility Operating Income		700,352		
7	Non-Utility Income		1,697		
8	Interest Expense		29,238		
9	Net Income		635,049		
10					
11	OPERATING EXPENSES DATA				
12	Purchased Water		6,744		
13	Power		167,389		
14	Other Volume Related Expenses		20,920		
15	Non-Volume Related Expenses		899,349		
16	Administrative and General Expenses		1,404,233		
17					
18	OTHER DATA				
19					
20	<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
21					
22	Metered Service Connections		1,619	1,644	1,632
23	Flat Rate Service Connections		3,142	3,120	3,131
24	Total Active Service Connections		4,761	4,764	4,763

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 2019:

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	24,866,225	24,796,974
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
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		\$ 29,363,234	\$ 29,298,990
14	108	Accumulated Depreciation of Water Plant	A-3	(8,052,564)	(7,377,833)
15	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	(889,871)	(796,960)
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		\$ (8,942,435)	\$ (8,174,793)
19		Net Utility Plant		\$ 20,420,799	\$ 21,124,197
20					
21		INVESTMENTS			
22	121	Non-utility Property and Other Assets	A-2	148,304	148,304
23	122	Accumulated Depreciation of Non-Water Utility Property	A-3	(32,055)	(28,827)
24		Net non-utility property		\$ 116,249	\$ 119,477
25	123	Investments in Affiliated Companies	A-4	-	-
26	124	Other Investments	A-5	-	-
27		Total Investments		\$ 116,249	\$ 119,477
28					
29		CURRENT AND ACCRUED ASSETS			
30	131	Cash	A-6	32,379	157,328
31	132	Cash - Special Deposits	A-7	522,357	462,012
32	141	Accounts Receivable - Customers	A-8	283,013	337,317
33	142	Receivables from Affiliated Companies	A-9	-	-
34	143	Accumulated Provision for Uncollectible Accounts	A-10	-	-
35	151	Materials and Supplies	A-11	32,272	40,213
36	174	Other Current Assets	A-12	48,246	51,898
37		Total current and accrued assets		\$ 918,267	\$ 1,048,768
38					
39	180	Deferred Charges	A-13	158,645	136,350
40	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41					
42		Total Assets and Other Debits		\$ 21,613,960	\$ 22,428,792

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	4,866,213	4,830,439
5	211	Other Paid-in Capital	A-19	-	-
6	215	Retained Earnings	A-20	-	-
7		Total corporate capital and retained earnings		\$ 6,619,384	\$ 6,583,610
8					
9		PROPRIETARY CAPITAL			
10	218	Proprietary Capital	A-21	-	-
11					
12		LONG TERM DEBT			
13	224	Long-term Debt	A-22	2,110,421	2,473,942
14					
15		CURRENT AND ACCRUED LIABILITIES			
16	230	Payables to Affiliated Companies	A-23	-	-
17	231	Accounts Payable	A-24	250,088	217,141
18	232	Short-term Notes Payable	A-25	-	-
19	233	Customer Deposits	A-26	4,000	7,044
20	236	Taxes Accrued	A-27	14,141	11,673
21	237	Interest Accrued	A-28	13,315	13,114
22	241	Other Current Liabilities	A-29	413,680	493,551
23		Total current and accrued liabilities		\$ 695,224	\$ 742,523
24					
25		DEFERRED CREDITS			
26	252	Advances for Construction	A-30	13,711	16,308
27	253	Other Credits	A-31	514,511	516,161
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		\$ 528,222	\$ 532,469
32					
33		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	265	Contributions in Aid of Construction	A-35	16,050,024	15,982,630
35	272	Accumulated Amortization of Contributions	A-36	(4,389,315)	(3,886,382)
36		Net Contributions in Aid of Construction		\$ 11,660,709	\$ 12,096,248
37		Total Liabilities and Other Credits		\$ 21,613,960	\$ 22,428,792

**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)	24,796,974	92,691	(7,798)	(15,642)	\$ 24,866,225
2	101.1	Water Plant in Service - SDWBA/SRF (Sch A-1b)	4,386,697	-	-	-	\$ 4,386,697
3	101.2	Water Plant in Service - Grant Funds (Sch A-1c)	-	-	-	-	\$ -
4	101.3	Water Plant in Service - Other	-	-	-	-	\$ -
5	103	Water Plant Held for Future Use (Sch A-1d)	-	-	-	-	\$ -
6	104	Water Plant Purchased or Sold	-	-	-	-	\$ -
7	105	Construction Work in Progress - Water Plant	5,007	-	-	(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	\$ 29,298,990	\$ 92,691	\$ (7,798)	\$ (20,649)	\$ 29,363,234

* 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	30,590	-	-	\$ 2,184,846
9	311	Pumping Equipment	3,951,133	20,862	(7,200)	(15,642)	\$ 3,949,153
10	317	Other Water Source Plant	43,889	-	-	-	\$ 43,889
11	320	Water Treatment Plant	2,619,642	7,883	-	-	\$ 2,627,525
12	330	Reservoirs, Tanks and Standpipes	26,882	-	-	-	\$ 26,882
13	331	Water Mains	6,935,568	18,869	(350)	-	\$ 6,954,087
14	333	Services and Meter Installations	1,342,633	877	(48)	-	\$ 1,343,462
15	334	Meters	714,988	8,707	-	-	\$ 723,695
16	335	Hydrants	228,106	1,756	(200)	-	\$ 229,662
17	339	Other Equipment	283,593	3,147	-	-	\$ 286,740
18	340	Office Furniture and Equipment	317,575	-	-	-	\$ 317,575
19	341	Transportation Equipment	249,381	-	-	-	\$ 249,381
20		Total depreciable plant	\$ 21,504,020	\$ 92,691	\$ (7,798)	\$ (15,642)	\$ 21,573,271
21		Total water plant in service	\$ 24,796,974	\$ 92,691	\$ (7,798)	\$ (15,642)	\$ 24,866,225

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

* Other credit of \$15,642 is prior period adjustment for duplicated pumping equipment.
Other credit of \$5,007 is to close CWIP to Utility Plant.

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			
7			
8	Total	\$ 148,304	\$ 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	7,377,833	796,960	-	-	28,827
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	502,933	-	-	-	-
4	(b) Charged to Account 403	180,315	-	-	-	-
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	-	-	-	-	-
9	(g) All other credits	-	-	-	-	-
10	Total Credits	\$ 683,248	\$ 92,911	\$ -	\$ -	\$ 3,228
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired	(7,798)	-	-	-	-
13	(b) Cost of removal	-	-	-	-	-
14	(c) All other debits	(719)	-	-	-	-
15	Total debits	\$ (8,517)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 8,052,564	\$ 889,871	\$ -	\$ -	\$ 32,055
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:					
27	Prior period adjustment for duplicated depreciation on pumping equipment.					
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	796,879	101,780			\$ 898,659
2	307	Wells	608,337	82,637			\$ 690,974
3	311	Pumping Equipment	1,652,771	208,829	(719)	(7,200)	\$ 1,853,681
4	317	Other Water Source Plant	123,281	13,500			\$ 136,781
5	320	Water Treatment Plant	718,247	109,653			\$ 827,900
6	330	Reservoirs, Tanks and Standpipes	31,770	-	(67)		\$ 31,703
7	331	Water Mains	2,421,525	162,620		(350)	\$ 2,583,795
8	333	Services and Meter Installations	549,559	46,738		(48)	\$ 596,249
9	334	Meters	408,734	21,508			\$ 430,242
10	335	Hydrants	143,609	5,883		(200)	\$ 149,292
11	339	Other Equipment	253,584	14,668			\$ 268,252
12	340	Office Furniture and Equipment	239,113	2,300			\$ 241,413
13	341	Transportation Equipment	227,384	6,110			\$ 233,494
14		Total	\$ 8,174,793	\$ 776,226	\$ (786)	\$ (7,798)	\$ 8,942,435

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	157,204	32,255
3			
4			
5	Total	\$ 157,328	\$ 32,379

**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	297,033	306,404
2	Facilities Fees	-	-
3	Checking SFF	7,305	164
4	City of Sacramento	157,674	215,789
5			
6	Total	\$ 462,012	\$ 522,357

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	304,017	249,431
2	Accounts Receivable - SRF Fee	18,374	18,529
3	Accounts Receivable - City of Sacramento Fee	14,926	15,053
4			
5	Total	\$ 337,317	\$ 283,013

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	N/A		
2			
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	40,213	32,272
2			
3			
4			
5	Total	\$ 40,213	\$ 32,272

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	27,590	24,308
2	Prepaid Property Tax	12,929	12,849
3	Miscellaneous Receivables	213	213
4	Prepaid Vehicle Maintenance	4,388	2,777
5	Prepaid Income Taxes	1,420	4,324
6	Security Deposit	3,775	3,775
7	Prepaid Other	1,583	-
8	Total	\$ 51,898	\$ 48,246

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	66,191	68,123
2	Deferred Debits - Legal Expenses	70,159	90,522
3			
4			
5	Total	\$ 136,350	\$ 158,645

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		\$ 606,185
2						\$ -		\$ -
3						\$ -		\$ -
4						\$ -		\$ -
5						\$ -		\$ -
6				Total	\$ 1,753,171	\$ 1,753,171		\$ 606,185

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	4,830,439
2	Credit:	
3	Net Income	635,049
4	Accounting Adjustments	-
5	Total Credits	\$ 635,049
6	Debit:	
7	Net Loss	-
8	Accounting Adjustments	6,910
9	Dividends	(606,185)
10	Total Debits	\$ (599,275)
11	Balance end of year	\$ 4,866,213

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	N/A Item (a)	Amount (b)
1	Balance beginning of year	
2	Add: Credits	
3	Net income	
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$ -
7		
8	Less: Debits	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total Debits	-
15	Balance end of year	\$ -

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

Line No.	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	1,840,134	1,620,424	0.00%	-	-
2	City of Sacramento	7/1/07	7/1/27	891,000	792,000	varies	18,072	21,443
3	Central Valley Loan	7/15/10	6/15/20	88,817	-	7.60%	3,800	3,800
4	2012 Audi A7	1/20/14	8/14/19	4,946	-	1.99%	1,918	1,903
5	2012 VW Jetta	8/14/14	8/28/19	2,345	-	3.99%	36	36
6	2015 Audi Q5 2.0	10/7/14	10/21/19	7,879	-	1.90%	70	70
7	2015 Ford F150	10/19/15	9/19/20	13,149	-	3.33%	978	978
8	2015 Audi Q7	10/16/17	10/30/22	33,820	25,396	2.99%	926	926
9	Less: Current Portion			(408,148)	(327,399)			
10	Total			\$ 2,473,942	\$ 2,110,421		\$ 25,800	\$ 29,156

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	161,981	167,265
2	Accrued Accounts Payable	37,029	71,923
3	Credit Card Payable	18,131	10,900
4			
5	Total	\$ 217,141	\$ 250,088

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	-
2	Construction Meter Deposits	6,944	4,000
3			
4			
5	Total	\$ 7,044	\$ 4,000

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	11,673	14,141
2			
3			
4			
5	Total	\$ 11,673	\$ 14,141

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	13,114	13,315
2	237.2 Interest accrued on SDWBA loan	-	-
3	237.3 Interest accrued on other liabilities	-	-
4			
5	Total	\$ 13,114	\$ 13,315

SCHEDULE A-29
Account 241 - Other Current Liabilities

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Accrued Salaries & Benefits	7,345	7,639
2	Accrued PUC Surcharge	11,867	10,519
3	Current Portion of Long Term Debt	408,148	327,399
4	Accrued Sick & Vacation Pay	66,191	68,123
5	Total	\$ 493,551	\$ 413,680

SCHEDULE A-30
Account 252 - Advances for Construction

Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	16,308
2	Additions during year	-
3	Subtotal - Beginning balance plus additions during year	\$ 16,308
4	Charges during year:	
5	Refunds	
6	Percentage of revenue basis	-
7	Proportionate cost basis	(2,597)
8	Present worth basis	
9	Total refunds	\$ (2,597)
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	\$ (2,597)
16	Balance end of year	\$ 13,711

**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	516,161	514,511
2			
3			
4			
5	Total	\$ 516,161	\$ 514,511

**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	3,254	2,500
2	Deferred Income Taxes - MACRS	537,546	508,998
3	Deferred Income Taxes - ACRS (S Corp)	(3,254)	(2,500)
4	Deferred Income Taxes - MACRS (S Corp)	(537,546)	(508,998)
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	\$ 15,982,630	9,416,448	424,755	6,126,848	14,579
2	Add:					
3	Contributions received during year	\$ 67,394	-	-	67,394	-
4	Other credits	\$ -	-	-	-	-
5	Total credits	\$ 67,394	\$ -	\$ -	\$ 67,394	\$ -
6	Deduct:					
8	Non-depreciable property retired	\$ -	-	-	-	-
9	Other debits	\$ -	-	-	-	-
10	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Balance end of year	\$ 16,050,024	\$ 9,416,448	\$ 424,755	\$ 6,194,242	\$ 14,579

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	3,886,382
2	Add: Charges from the following:	
3	Acct. 108 Accum. Depre. Water Plant	502,933
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	\$ 502,933
8	Deduct:	
10	Other credits	-
12	Balance end of year	\$ 4,389,315

**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	3,587,600
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	2,480,033
6	403	Depreciation Expense	A-3	180,315
7	407	SDWBA Loan Amortization Expense	A-3	92,911
8	408	Taxes Other Than Income Taxes	B-3	125,877
9	409	State Corporate Income Tax Expense	B-3	8,112
10	410	Federal Corporate Income Tax Expense	B-3	-
11		Total operating revenue deductions		\$ 2,887,248
12		Total utility operating income		\$ 700,352
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-5	1,697
16	426	Miscellaneous Non-Utility Expense	B-5	37,762
17	427	Interest Expense (excluding SDWBA)	B-6	29,238
18	427	Interest Expense (SDWBA)	B-6	-
19		Total other income and deductions		\$ (65,303)
20		Net income		\$ 635,049

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	1,650,514	1,624,140	\$ 26,374
4		460.2 Commercial and Miscellaneous	-	-	\$ -
5		460.3 Large Water Users	-	-	\$ -
6		460.4 Safe Drinking Water Bond Surcharge	117,668	118,784	\$ (1,116)
7		460.5 Other Unmetered Revenue	-	-	\$ -
8		Subtotal	\$ 1,768,182	\$ 1,742,924	\$ 25,258
9					
10	462	Fire protection and hydrant revenue			
11		462.1 Public Fire Protection	-	-	\$ -
12		462.2 Private Fire Protection	20,580	20,304	\$ 276
13		Subtotal	\$ 20,580	\$ 20,304	\$ 276
14					
15	465	Irrigation revenue			\$ -
16					
17	470	Metered water revenue			
18		470.1 Residential, Single-family, Multiple Dwelling Units	1,669,664	1,629,160	\$ 40,504
19		470.2 Commercial and Multi-residential Master Metered	-	-	\$ -
20		470.3 Large Water Users	-	-	\$ -
21		470.4 Safe Drinking Water Bond Surcharge	119,181	109,437	\$ 9,744
22		470.5 Other Metered Revenues	-	-	\$ -
23		Subtotal	\$ 1,788,845	\$ 1,738,597	\$ 50,248
24		Total water service revenues	\$ 3,577,607	\$ 3,501,825	\$ 75,782
25					
26	480	Other water revenue	9,993	9,763	\$ 230
27		Total Operating Revenues	\$ 3,587,600	\$ 3,511,588	\$ 76,012

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	6,744	5,012	\$ 1,732
4	615	Power	167,389	173,255	\$ (5,866)
5	618	Other Volume Related Expenses	20,920	19,422	\$ 1,498
6		Total volume related expenses	\$ 195,053	\$ 197,689	\$ (2,636)
7					
8		NON-VOLUME RELATED EXPENSES			
9	630	Employee Labor	508,428	440,084	\$ 68,344
10	640	Materials	97,959	61,342	\$ 36,617
11	650	Contract Work	106,245	112,397	\$ (6,152)
12	660	Transportation Expense	82,386	69,258	\$ 13,128
13	664	Other Plant Maintenance Expenses	104,331	97,960	\$ 6,371
14		Total non-volume related expenses	\$ 899,349	\$ 781,041	\$ 118,308
15		Total plant operation and maintenance exp.	\$ 1,094,402	\$ 978,730	\$ 115,672
16					
17		ADMINISTRATIVE AND GENERAL EXPENSES			
18	670	Office Salaries	250,996	248,359	\$ 2,637
19	671	Management Salaries	498,196	491,488	\$ 6,708
20	674	Employee Pensions and Benefits	350,632	325,169	\$ 25,463
21	676	Uncollectible Accounts Expense	2,743	4,742	\$ (1,999)
22	678	Office Services and Rentals	69,314	69,119	\$ 195
23	681	Office Supplies and Expenses	59,988	66,802	\$ (6,814)
24	682	Professional Services	48,667	60,516	\$ (11,849)
25	684	Insurance	74,363	74,984	\$ (621)
26	688	Regulatory Compliance Expense	41,663	-	\$ 41,663
27	689	General Expenses	7,671	23,461	\$ (15,790)
28		Total administrative and general expenses	\$ 1,404,233	\$ 1,364,640	\$ 39,593
29	800	Expenses Capitalized - Credit (Optional)	(18,602)	(15,305)	\$ (3,297)
30	900	Clearing Accounts (Optional)	-	-	\$ -
31		Net administrative and general expense	\$ 1,385,631	\$ 1,349,335	\$ 36,296
32		Total Operating Expenses	\$ 2,480,033	\$ 2,328,065	\$ 151,968

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	40,976	-	\$ 40,976
3	408.2 Payroll taxes	84,901	-	\$ 84,901
4	408.3 Other taxes and licenses	-	-	\$ -
5	Total taxes other than income taxes	\$ 125,877	\$ -	\$ 125,877
6				
7	409 State corporate income tax	8,112	-	\$ 8,112
8	410 Federal corporate income tax	-	-	\$ -
9	Total income taxes	\$ 8,112	\$ -	\$ 8,112
10				
11	Total	\$ 133,989	\$ -	\$ 133,989

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 26	635,049
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4		
5	Regulatory net book accounting adjustment for CIAC and depreciation	(143,941)
6	Net contributions in aid of construction from customers	67,393
7	Book depreciation in excess of tax	94,275
8	Non-deductible items	29,586
9	Current year CA franchise tax	8,112
10	Amortization of regulatory liability	(1,650)
11	Capitalized costs expensed for tax	(53,373)
12	Prior year CA franchise tax	(9,536)
13		
14	Federal tax net income	625,915
15	Computation of tax:	
16		
17	S CORPORATION - NO FEDERAL INCOME TAX	
18		

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	990	-
2	Non-Utility Interest Income	707	-
3	Non-Utility Expense	-	37,762
4			
5	Total	\$ 1,697	\$ 37,762

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	21,443
4	Central Valley Loan	3,800
5	Installment Contract - 2012 Audi A7	1,903
6	Installment Contract - 2012 VW Jetta	36
7	Installment Contract - 2015 Audi Q5 2.0	70
8	Installment Contract - 2015 Ford F150	978
9	Installment Contract - 2015 Audi Q7	926
10	Other	82
11	Total	\$ 29,238

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	508,428	-	\$ 508,428
2	670	Office salaries	6	250,996	-	\$ 250,996
3	671	Management salaries	2	498,196	-	\$ 498,196
4	800	Capitalized Expense		(18,602)	18,602	\$ -
5						\$ -
6		Total	16	\$ 1,239,018	\$ 18,602	\$ 1,257,620

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

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1									
2	N/A								
3									
4									
5									

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

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

Purchased Water for Resale

16	Purchased from						
17	Annual quantities purchased	37,390			(Unit chosen) ²	Cubic Feet	
18							
19							

* State ditch, pipe line, reservoir, etc., with name, if any.
¹ Average depth to water surface below ground surface.
 2 The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

**SCHEDULE D-2
Description of Storage Facilities**

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	17	17,928	Hydropneumatic Tanks
12	Concrete			
13	Total	17	17,928	

FRUITRIDGE VISTA WATER COMPANY
ADDENDUM TO PUC ANNUAL REPORT
2019

WELLS						Pumping Capacity gpm (Unit)	Annual Quantities Pumped gal	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	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	265,304,000	
	Well No. 4	5659 44th St.	4	14"	54 ft	300	121,277,000	
	Well No. 5	5800 40th St.	5	14"	52 ft	560	3,223,000	
	Well No. 6	4560 Soledad	6	10"	54 ft	300	204,800	
	Well No. 7	6211 Leola	7	14"	68 ft	500	11,282,000	
	Well No. 8	6831 Chevy Chase	8	14"	80 ft	300	210,000	
	Well No. 9	6602 wire	9	14"	62 ft	500	64,962,000	
	Well No. 10	6808 47th St.	10	12"	67.8 ft	600	388,000	
	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	323,000	
	Well No. 14	4129 Apostolo	14	14"	57 ft	700	181,999,000	
	Well No. 15	5351 47th Ave.	15	14"	63 ft	1000	957,000	
	Well No. 16	6540 Vernace	16	14"	45 ft	600	370,532,000	
	Well No. 17	6627 46th St.	17	14"	48 ft	450	191,000	
	Well No. 18	6300 41st St.	18	14"	49 ft	650	105,000	
	Well No. 19	6016 37th St.	19	14"	49 ft	650	5,206,000	
	Well No. 20	3092 47th St.	20	14"	49 ft	650	86,000	

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	99	109		
1 - in	1,142	1,159		
1.5 - in	177	174		
2 - in	164	165		
3 - in	26	26		
4 - in	7	7		
6 - in	4	4		
Other	-	-	3,142	3,120
Total	1,619	1,644	3,142	3,120

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	109	-
1 - in	1,159	-
1.5 - in	174	-
2 - in	165	-
3 - in	26	-
4 - in	7	-
6 - in	4	-
Other	-	-
Total	1,644	-

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	967
2. More than 10, but less than 15 years	100
3. More than 15 years	577

SCHEDULE D-7 Water delivered to Metered Customers by Months and Years in (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		75,329		71,348		209,850		356,527	
Total	-	75,329	-	71,348	-	209,850	-	356,527	
	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Single-family residential						-	-	-	
Commercial and Multi-residential						-	-	-	
Large water users						-	-	-	
Public authorities						-	-	-	
Irrigation						-	-	-	
Other	126,676		123,852		85,694	336,222	692,749	615,731	
Total	126,676	-	123,852	-	85,694	336,222	692,749	615,731	

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	9/13/12
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:

\$ 236,849

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch		\$ -
3/4 inch	109	\$ 2.31
1 inch	1,159	\$ 3.85
1 1/2 inch	174	\$ 7.70
2 inch	165	\$ 12.32
3 inch	26	\$ 23.10
4 inch	7	\$ 38.50
6 inch	4	\$ 77.00
Number of Flat Rate Customers	3,120	\$ 3.05
Total	4,764	

3. Summary of the bank account activities showing:

	US Bank Loan Repayment - 7000	US Bank Fiscal Agent - 7001	Total
Balance at beginning of year	\$ 76,396	\$ 220,637	\$ 297,033
Add: Surcharge collections	228,340	-	228,340
Interest earned	185	557	742
Other deposits	-	-	-
Less: Loan payments	(219,711)	-	(219,711)
Bank charges	-	-	-
Other withdrawals	-	-	-
Balance at end of year	85,210	221,194	306,404

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, 2019, through December 31, 2019.

General Manager
Title (Please Print)

Signature

(916) 443 - 2607
Telephone Number

Date

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See Accompanying Accountant's Compilation Report