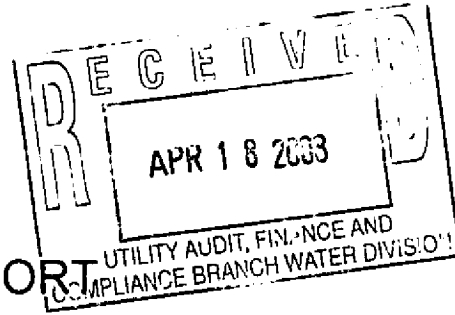


24

Received _____
 Examined _____

CLASS B and C
 WATER UTILITIES

U# _____



2007
 ANNUAL REPORT
 OF

Del Oro Water Co., Inc

Ferndale District

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

Drawer 5172

Chico, California

(OFFICIAL MAILING ADDRESS)

95927

ZIP

TO THE
 PUBLIC UTILITIES COMMISSION
 STATE OF CALIFORNIA
 FOR THE
 YEAR ENDED DECEMBER 31, 2007

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2008
 (FILE TWO COPIES IF THREE RECEIVED)

INSTRUCTIONS

1. One completed copy of this report (two copies if three received) must be filed NOT LATER THAN MARCH 31, following the year covered by the report, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: KAYODE KAJOPAIYE
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298**

kok@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 Oath, on the last page, must be signed by an officer, partner or owner.
4. The report must be prepared in ink or by the use of a typewriter. Computer generated report forms may be substituted.
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. The totals of the details in the latter must agree with the balances of the accounts to which they refer.
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.
9. This report must cover a calendar year, from January 1 through December 31. Fiscal year reports will not be accepted.

INSTRUCTIONS

FOR PREPARATION OF

SELECTED FINANCIAL DATA SHEET

FOR CLASS A, B, C AND D, 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 instruction below:

1. Common plant allocated to water should be indicated with water plant figures in Net Plant Investment.
2. The capitalization section for those reporting on both California Only and Total System Forms should be identical and completed with Total Company Data. Be sure that Advances for Construction include California water data only.
3. Complete the operation section with California water revenues and expenses, but if necessary, remove interdepartmental revenues and expenses.
4. All other utility and nonutility revenues and expenses are netted on Line No. 38.

GENERAL INFORMATION

1 Name under which utility is doing business: Del Oro Water Co., Inc.
Ferndale District

2 Official mailing address:
Drawer 5172, Chico, California ZIP 95927

3 Name and title of person to whom correspondence should be addressed:
Janice Hanna, Secretary/Director Corporate Accounting Telephone 530-894-1100 ext 103

4 Address where accounting records are maintained:
426 Broadway, Suite 301, Chico, California 95928

5 Service Area: (Refer to district reports if applicable.)
Ferndale District - Ferndale, California

6 Service Manager (if located in or near Service Area): (Refer to district reports if applicable.)
 Name: Paul Matulich
 Address: Drawer 5172 Telephone 530-894-1100
Chico, California 95927

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) Del Oro Water Co., Inc
 Organized under laws of (state) California

Principal Officers:

(Name)	Robert S. Fortino	(Title)	President
(Name)	Janice Hanna	(Title)	Secretary
(Name)		(Title)	
(Name)		(Title)	

8 Names of associated companies:

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:
 _____ Date: _____
 _____ Date: _____
 _____ Date: _____
 _____ Date: _____

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

11 List Name, Grade, and License Number of all Licensed Operators:

Troy Hubner T2-20680 & D2-20600
Pete Thoresen T2-27745 & D2-20602

NAME OF UTILITY Del Oro Water Co., Inc.
Ferndale District

PHONE 530-894-1100

PERSON RESPONSIBLE FOR THIS REPORT Janice Hanna, Director Corporate Accounting
 (Prepared from Information in the 2007 Annual Report)

	01/01/07	12/31/07	Average
BALANCE SHEET DATA			
1 Intangible Plant	588.16	588.16	588.16
2 Land and Land Rights	12,355.00	12,355.00	12,355.00
3 Depreciable Plant	1,474,020.15	1,485,474.37	1,479,747.26
4 Gross Plant in Service	1,486,963.31	1,498,417.53	1,492,690.42
5 Less: Accumulated Depreciation	(435,846.00)	(486,154.00)	(461,000.00)
6 Net Water Plant in Service	1,051,117.31	1,012,263.53	1,031,690.42
7 Water Plant Held for Future Use			
8 Construction Work in Progress			
9 Materials and Supplies	1,790.00	1,790.00	1,790.00
10 Less: Advances for Construction	(72,753.35)	(70,950.75)	(71,852.05)
11 Less: Contribution in Aid of Construction	(11,619.00)	(7,152.00)	(9,385.50)
12 Less: Accumulated Deferred Income and Investment Tax Credits	()	()	
13 Net Plant Investment	968,534.96	935,950.78	952,242.87
CAPITALIZATION			
14 Common Stock			
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	442,888.07	751,959.90	597,423.99
17 Retained Earnings	345,120.61	293,499.13	319,309.87
18 Common Stock and Equity (Lines 14 through 17)	788,008.68	1,045,459.03	916,733.86
19 Preferred Stock			
20 Long-Term Debt			
21 Notes Payable	319,590.37	0.00	159,795.19
22 Total Capitalization (Lines 18 through 21)	1,107,599.05	1,045,459.03	1,076,529.04

NAME OF UTILITY Del Oro Water Co., Inc.
Lime Saddle District

PHONE 530-894-1100

INCOME STATEMENT

	Annual Amount
23 Unmetered Water Revenue	138,811.74
24 Fire Protection Revenue	<u> </u>
25 Irrigation Revenue	<u> </u>
26 Metered Water Revenue	262,829.89
27 Total Operating Revenue	401,641.63
28 <u>Operating Expenses</u>	<u>265,803.55</u>
29 Depreciation Expense (Composite Rate _____)	45,841.00
30 Amortization and Property Losses	<u> </u>
31 Property Taxes	16,472.24
32 Taxes Other Than Income Taxes	8,075.12
33 Total Operating Revenue Deduction Before Taxes	<u>65,449.72</u>
34 California Corp. Franchise Tax	<u> </u>
35 Federal Corporate Income Tax	<u> </u>
36 Total Operating Revenue Deduction After Taxes	65,449.72
37 Net Operating Income (Loss) - California Water Operations	65,449.72
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	2,621.35
39 Income Available for Fixed Charges	<u> </u>
40 Interest Expense	45,288.55
41 Net Income (Loss) Before Dividends	22,782.52
42 Preferred Stock Dividends	<u> </u>
43 Net Income (Loss) Available for Common Stock	<u>22,782.52</u>

OTHER DATA

44 Refunds of Advances for Construction	1,802.60
45 Total Payroll Charged to Operating Expenses	<u>148,896.75</u>
46 Purchased Water	<u> </u>
47 Power	<u>9,951.83</u>

Active Service Connections (Exc. Fire Protect.) _____

	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections	755	754	754.5
49 Flat Rate Service Connections	3	3	3
50 Total Active Service Connections	<u>758</u>	<u>757</u>	<u>757.5</u>

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 200 . . .

Row Number	Description of Non-Tariffed Good/Service	Active or Passive	Total Revenue derived from Non-Tariffed Good/Service (by account)	Revenue Account Number	Total Expenses incurred to provide Non-Tariffed Good/Service (by account)	Expense Account Number	Advice Letter and/or Resolution Number approving Non-Tariffed Good/Service	Total Income Tax Liability incurred because of non-tariffed Good/Service (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets used in the provision of a Non-Tariffed Good/Service (by account)	Regulated Asset Account Number

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter

NONE

**CLASS A, B, C AND D 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 loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent:

Name: _____
 Address: _____
 Phone Number: _____
 Account Number: _____
 Date Hired: _____

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

\$ _____	Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
	3/4 inch	_____	_____
	1 inch	_____	_____
	1 1/2 inch	_____	_____
	2 inch	_____	_____
	3 inch	_____	_____
	4 inch	_____	_____
NONE	6 inch	_____	_____
	Flat Rate	_____	_____
	Total	_____	_____

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:

**CLASS A, B, C AND D WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (cont.)**

5. Plant amounts included in Schedule A-1a, Account No. 101--Water Plant in Service which were funded using SDWBA or SRF funds:

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits* or (Credits) (e)	Balance End of Year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
5		DEPRECIABLE PLANT					
6	304	Structures					
7	307	Wells					
8	317	Other water source plant					
9	311	Pumping equipment					
10	320	Water treatment plant					
11	330	Reservoirs, tanks and sandpipes					
12	331	Water mains					
13	333	Services and meter installations					
14	334	Meters					
15	335	Hydrants					
16	339	Other equipment					
17	340	Office furniture and equipment					
18	341	Transportation equipment					
19		Total depreciable plant					
20		Total water plant in service					

SCHEDULE A
COMPARATIVE BALANCE SHEETS
Liabilities and Other Credits

Line No.	Acct. No.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		CORPORATE CAPITAL AND SURPLUS			
2	201	Common stock	A-6		
3	204	Preferred stock	A-6		
4	211	Other paid-in capital	A-8	751,959.90	442,888.07
5	215	Retained earnings	A-9	293,499.13	345,120.61
6		Total corporate capital and retained earnings		1,045,459.03	788,008.68
7		PROPRIETARY CAPITAL			
8	218	Proprietary capital	A-10		
9	218.1	Proprietary drawings			
10		Total proprietary capital			
11		LONG TERM DEBT			
12	224	Long term debt	A-11		319,590.37
13	225	Advances from associated companies	A-12		
14		CURRENT AND ACCRUED LIABILITIES			
15	231	Accounts payable		14,923.45	13,001.25
16	232	Short term notes payable			
17	233	Customer deposits		1,459.85	1,798.62
18	235	Payables to associated companies	A-13	7,241.00	6,105.00
19	236	Accrued taxes			
20	237	Accrued interest			
21	241	Other current liabilities	A-14	4,540.11	5,629.01
22		Total current and accrued liabilities		28,164.41	26,533.88
23		DEFERRED CREDITS			
24	252	Advances for construction	A-15	70,950.75	72,753.35
25	253	Other credits			
26	255	Accumulated deferred investment tax credits	A-16		
27	282	Accumulated deferred income taxes - ACRS depreciation	A-16		
28	283	Accumulated deferred income taxes - other	A-16		
29		Total deferred credits		70,950.75	72,753.35
30		CONTRIBUTIONS IN AID OF CONSTRUCTION			
31	271	Contributions in aid of construction	A-17	16,086.00	16,086.00
32	272	Accumulated amortization of contributions		(8,934.00)	(4,467.00)
33		Net contributions in aid of construction		7,152.00	11,619.00
34		Total liabilities and other credits		1,151,726.19	1,218,505.28

**SCHEDULE A-1
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plt Additions During year (c)	Plt Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water plant in service	1,486,963.31	11,454.22			1,498,417.53
2	103	Water plant held for future use					
3	104	Water plant purchased or sold					
4	105	Construction work in progress - water plant			XXXXXXXXXXXX		
5	114	Water plant acquisition adjustments			XXXXXXXXXXXX		
6		Total utility plant	1,486,963.31				1,498,417.53

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

**SCHEDULE A-1a
Account No. 101 - Water Plant in Service**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plt Additions During year (c)	Plt Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
		NON-DEPRECIABLE PLANT					
2	301	Intangible plant	588.16				588.16
3	303	Land	12,355.00				12,355.00
4		Total non-depreciable plant	12,943.16				12,943.16
		DEPRECIABLE PLANT					
6	304	Structures	3,909.25				3,909.25
7	307	Wells	20,120.00				20,120.00
8	317	Other water source plant					
9	311	Pumping equipment	105,327.41	755.64			106,083.05
10	320	Water treatment plant	442,695.27	7,782.53			450,477.80
11	330	Reservoirs, tanks and sandpipes	74,012.00				74,012.00
12	331	Water mains	595,743.24				595,743.24
13	333	Services and meter installations	155,183.59				155,183.59
14	334	Meters	30,871.94	616.67			31,488.61
15	335	Hydrants	7,742.50				7,742.50
16	339	Other equipment	14,936.70	2,299.38			17,236.08
17	340	Office furniture and equipment	1,743.25				1,743.25
18	341	Transportation equipment	21,735.00				21,735.00
19		Total depreciable plant	1,474,020.15	11,454.22			1,485,474.37
20		Total water plant in service	1,486,963.31	11,454.22			1,498,417.53

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

SCHEDULE A-1b
Account No. 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	NONE			
3				
4				
5				
6				
7				
8				
9				
10	Total			

SCHEDULE A-2
Account No. 121 - Non-utility Property and Other Assets

Line No.	Name and Description of Property (a)	Book Value End of Year (b)
1		
2	NONE	
3		
4		
5		
6		
7		
8		
9		
10	Total	

SCHEDULE A-3
Account Nos. 108 and 122 - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 106 Water Plant (b)	Account 106.1 SDWBA Loans (c)	Account 122 Non-utility Property (d)
1	Balance in reserves at beginning of year	435,846		
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	45,841		
4	(b) Charged to Account No 272	4,467		
5	(c) Charged to clearing accounts			
6	(d) Salvage recovered			
7	(e) All other credits (Footnote 2)			
8	Total Credits	50,308		
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired			
11	(b) Cost of removal			
12	(c) All other debits (Footnote 3)			
13	Total debits			
14	Balance in reserve at end of year	486,154		
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE			%
16				
17	(2) EXPLANATION OF ALL OTHER CREDITS:			
18				
19				
20				
21				
22				
23	(3) EXPLANATION OF ALL OTHER DEBITS:			
24				
25				
26				
27				
28				
29	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION			
30	(a) Straight line	[]		
31	(b) Liberalized	[]		
32	(1) Sum of the years digits	[]		
33	(2) Double declining balance	[]		
34	(3) Other	[]		
35	(c) Both straight line and liberalized	[]		

SCHEDULE A-3a
Account No. 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 Excl. Cost of Removal (d)	Salvage and Cost of Removal Net (Dr.) or (Cr.) (e)	Balance End of Year (f)
1	304	Structures	1,168	130			
2	307	Wells	6,163	669			6,832
3	317	Other water source plant					0
4	311	Pumping equipment	30,176	3,340			33,516
5	320	Water treatment plant	132,133	14,495			146,628
6	330	Reservoirs, tanks and sandpipes	22,662	2,456			25,118
7	331	Water mains	162,548	22,335			184,883
8	333	Services and meter installations	44,621	4,928			49,549
9	334	Meters	8,051	956			9,007
10	335	Hydrants	1,484	182			1,666
11	339	Other equipment	4,071	522			4,593
12	340	Office furniture and equipment	887	277			1,164
13	341	Transportation equipment	21,882	18			21,900
14		Total	435,846	50,308			486,154

SCHEDULE A-4
Account No. 174 - Other Current Assets

Line No.	Item (a)	Amount (b)
1	Prepaid Insurance	2,049.00
2		
3		
4		
5		
6		
7		
8		
9		
10		

SCHEDULE A-5

Accounts Nos. 180 and 253 - Unamortized debt discount and expense and unamortized premium on debt

1 Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium on Debt, particulars of discount and expense or premium applicable to each class and series of long-term debt.

2 Show premium amounts in red or by enclosure in parentheses.

3 In column (b) show the principal amount of bonds or other long-term debt originally issued.

4 In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.

5 Furnish particulars regarding the treatment of debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year,

also, date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

6 Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.

L. no. No.	Designation of long-term debt (a)	Principal amount of securities to which discount and expense, or premium minus expense, relates (b)	Total discount and expense or net premium (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
				From -- (d)	To -- (e)				
1									
2	Other/Rate Case					993.00	7049.67	2,680.89	5,361.78
3	Loan Fees					7,342.00		7,342.00	0.00
4									
5									
6									
7									
8									
9									
10									
11									
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30									
31									
32									
33									

SCHEDULE A-6
Account Nos. 201 and 204 - Capital Stock

Line No.	Class of Stock (a)	Date of Issue (b)	Number of Shares Authorized by Articles of Incorporation (c)	Par or Stated Value (d)	Number of Shares Outstanding (e)	Amount Outstanding End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1								
2	NONE							
3								
4								
5								
6							Total	

SCHEDULE A-7
Record of Stockholders at End of Year

Line No.	COMMON STOCK	Number of Shares (b)	PREFERRED STOCK	Number of Shares (d)
	Name (a)		Name (c)	
1				
2	NONE			
3				
4				
5				
6				
7	Total number of shares		Total number of shares	

SCHEDULE A-8
Account No. 211 - Other Paid in Capital (Corporations only)

Line No.	Type of Paid in Capital (a)	Balance End of Year (b)
1	Parent Company/UMS	751,959.90
2		
3		
4	Total	751,959.90

SCHEDULE A-9
Account No. 215 - Retained Earnings
(Corporations Only)

Line No	Item (a)	Amount (b)
1	Balance beginning of year	345,120.61
2	CREDITS	
3	Net income	22,782.52
4	Prior period adjustments	
5	Other credits (detail)	
6	Total credits	367,903.13
7		
8	DEBITS	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	(74,404.00)
14	Total debits	
15	Balance end of year	293,499.13

SCHEDULE A-10
Account No. 218 - Proprietary Capital
(Sole Proprietor or Partnership)

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	CREDITS	
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total credits	
7	DEBITS	
8	Net losses	
9	Withdrawals during year	
10	Other debits (detail)	
11	Total debits	
12	Balance end of year	

SCHEDULE A-11
Account No. 224 - Long Term Debt

Line No.	Class (a)	Name of Issue (b)	Date of Issue (c)	Date of Maturity (d)	Principal Amount Authorized (e)	Outstanding Per Balance Sheet (f)	Rate of Interest (g)	Interest Accrued During Year (h)	Sinking Fund (i)	Interest Paid During Year (j)
1										
2										
3										
4										
5										
6										

SCHEDULE A-12
Account No. 225 - Advances from Associated Companies

Line No.	Nature of Obligation (a)	Amount of Obligation (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1	NONE				
2					
3					
4	Totals				

Schedule A-13
Account No. 235 - Payables to Associated Companies

Line No.	Nature of Obligation (a)	Balance End of Year (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1	Del Oro Water Co./Allocation	7,241.00			
2					
3					
4	Totals	7,241.00			

SCHEDULE A-14
Account No. 241 - Other Current Liabilities

Line No.	Description (a)	Balance End of Year (b)
1	CPUC Surcharge	4,299.11
2		
3		
4		
5	Totals	4,299.11

SCHEDULE A-15
Account No. 252 - Advances for Construction

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	xxxxxxxxxxxxxxxx	72,753
2	Additions during year	xxxxxxxxxxxxxxxx	0
3	Subtotal - Beginning balance plus additions during year	xxxxxxxxxxxxxxxx	72,753
4	Charges during year:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
5	Refunds	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
6	Percentage of revenue basis		xxxxxxxxxxxxxxxx
7	Proportionate cost basis		xxxxxxxxxxxxxxxx
8	Present worth basis		xxxxxxxxxxxxxxxx
9	Total refunds	1802.6	xxxxxxxxxxxxxxxx
10	Transfers to Acct. 271, Contributions in aid of Construction	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
11	Due to expiration of contracts		xxxxxxxxxxxxxxxx
12	Due to present worth discount		xxxxxxxxxxxxxxxx
13	Total transfers to Acct. 271		xxxxxxxxxxxxxxxx
14	Securities Exchanged for Contracts (Enter detail below)		xxxxxxxxxxxxxxxx
15	Subtotal - charges during year		xxxxxxxxxxxxxxxx
16	Balance end of year	xxxxxxxxxxxxxxxx	70,951

SCHEDULE A-16
Account Nos. 255, 282, and 283 - Deferred Taxes

Line No.	Item (a)	Account 255 Investment Tax Credit (b)	Account 282 Income Tax - ACRS Depreciation (c)	Account 283 - Other (d)
1				
2	NONE			
3				
4				
5	Totals			

SCHEDULE A-17
Account No. 271 - Contributions in Aid of Construction
Instructions for Preparation of Schedule of Contributions in Aid of Construction

- 1 The credit balance in the account other than that portion of the balance relating to nondepreciable property (column d), to property retired prior to January 1, 1955 (column e), shall be written off through charges to this account and credits to Account No. 106, Accumulated depreciation of water plant, over a period equal to the estimated service life of the property involved. Upon retirement of depreciable property for which a depreciation reserve has been created through charges to this account, the cost thereof shall be credited to the appropriate plant account and concurrently charged to Account No. 106. If the property is retired prior to the service life originally estimated, the balance in this account with respect to the retired property shall be transferred to the depreciation reserve account.
- 2 That portion of the balance applicable to nondepreciable property shall remain unchanged until the property is sold or otherwise retired. Upon retirement, the cost of such nondepreciable property acquired by donation or through use of donated funds shall be credited to the appropriate plant account and charged to this account to clear the credit balance carried herein.
- 3 That portion of the balance representing donations on property retired prior to January 1, 1955 (column e), and the amount of depreciation accrued to January 1, 1955, on property in service (column f), shall not be transferred from this account or otherwise disposed of without first receiving written authorization from the Commission.

Line No.	Item (a)	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 (e)	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 (f)
			Depreciable (c)	Non-Depreciable (d)		
1	Balance beginning of year	16,086	4,467			
2	Add: Credits to account during year					
3	Contributions received during year					
4	Other credits*					
5	Total credits					
6	Deduct: Debits to Account during year					
7	Depreciation charges for year		4,467			
8	Nondepreciable donated property retired					
9	Other debits*					
10	Total debits	0	4,467			
11	Balance end of year	16,086	8,934			

* Indicate nature of these items and show the accounts affected by the contra entries

**SCHEDULE B
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule No. (b)	Amount (c)
1		UTILITY OPERATING INCOME		
2	400	Operating revenues	B-1	401,641.63
3		OPERATING REVENUE DEDUCTIONS		
4	401	Operating expenses	B-2	265,803.55
5	403	Depreciation expense	A-3	45,841.00
6	407	SDWBA loan amortization expense	pages 7 & 8	
7	408	Taxes other than income taxes	B-3	24,547.36
8	409	State corporate income tax expense	B-3	
9	410	Federal corporate income tax expense	B-3	
10		Total operating revenue deductions		336,191.91
11		Total utility operating income		65,449.72
12		OTHER INCOME AND DEDUCTIONS		
13	421	Non-utility income	B-5	2,621.35
14	426	Miscellaneous non-utility expense	B-5	9,730.84
15	427	Interest expense	B-6	35,557.71
16		Total other income and deductions		(42,667.20)
17		Net income		22,782.52

SCHEDULE B-1
Account No. 400 - Operating Revenues

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
1		WATER SERVICE REVENUES			
2	460	Unmetered water revenue			
3		460.1 Single - family residential	137,239	137,118	120
4		460.2 Commercial and multi-residential			
5		460.3 Large water users			
6		460.5 Safe Drinking Water Bond Surcharge			
7		460.9 Other unmetered revenue			
8		Sub-total	137,239	137,118	120
9	462	Fire protection revenue			
10		462.1 Public fire protection			
11		462.2 Private fire protection			
12		Sub-total			
13	465	Irrigation revenue			
14	470	Metered water revenue			
15		470.1 Single-family residential	205,090	209,526	(4,436)
16		470.2 Commercial and multi-residential	23,072	21,945	1,127
17		470.3 Large water users	34,668	32,282	2,386
18		470.5 Safe Drinking Water Bond Surcharge			
19		470.9 Other metered revenue			0
20		Sub-total	262,830	263,753	(923)
21		Total water service revenues	400,069	400,871	(802)
22	480	Other water revenue	1,573	6,841	(5,268)
23		Total operating revenues	401,642	407,712	(6,070)

SCHEDULE B-2
Account No. 401 - Operating Expenses

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceeding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
1		PLANT OPERATION AND MAINTENANCE EXPENSES			
2		VOLUME RELATED EXPENSES			
3	610	Purchased water			0
4	615	Power	9,952	9,962	(10)
5	616	Other volume related expenses	4,815	5,561	(747)
6		Total volume related expenses	14,767	15,524	(757)
7		NON-VOLUME RELATED EXPENSES			
8	630	Employee labor	100,909	97,982	2,927
9	640	Materials	9,249	6,757	2,492
10	650	Contract work	1,988	7,100	(5,112)
11	660	Transportation expenses	11,096	7,706	3,390
12	664	Other plant maintenance expenses	500	500	
13		Total non-volume related expenses	123,741	120,044	3,697
14		Total plant operation and maintenance exp.	138,508	135,568	2,940
15		ADMINISTRATIVE AND GENERAL EXPENSES			
16	670	Office salaries	35,237	28,282	6,955
17	671	Management salaries	12,751	12,751	0
18	674	Employee pensions and benefits	26,251	22,819	3,432
19	676	Uncollectible accounts expense	606	370	236
20	678	Office services and rentals	9,625	9,488	137
21	681	Office supplies and expenses	22,381	19,701	2,681
22	682	Professional services	2,453	3,309	(856)
23	684	Insurance	13,769	17,555	(3,786)
24	688	Regulatory commission expense	2,681	497	2,184
25	689	General expenses	1,542	2,047	(505)
26		Total administrative and general expenses	127,296	116,819	10,477
27	800	Expenses capitalized			
28		Net administrative and general expense	127,296	116,819	10,477
29		Total operating expenses	265,804	252,386	13,417

SCHEDULE B-3
Account No. 408, 409, 410 - Taxes Charged During the Year

Line No.	Type of Tax (a)	Total Taxes Charged During Year (b)	Distribution of Taxes Charged	
			Water (c)	Nonutility (d)
1	Taxes on real and personal property	16,472		
2	State corporate franchise tax			
3	State unemployment insurance tax	672		
4	Other state and local taxes			
5	Federal unemployment insurance tax	112		
6	Federal insurance contributions act	7291		
7	Other federal taxes			
8	Federal income taxes			
9				
10				
11	Totals	24,547		

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 among 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 4	
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4		
5		
6	NOT PREPARED AT THIS TIME	
7		
8		
9		
10	Federal tax net income	
11	Computation of tax:	
12		
13		
14		
15		
16		
17		

SCHEDULE B-5
Account No. 421 and 426 - Income from Nonutility Operations

Line No.	Description (a)	Revenues Acct. 421 (b)	Expenses Acct. 426 (c)
1	Interest Income	2621	
2	Loan Fee Amortization		9,731
3			
4			
5	Total	2621	

SCHEDULE B-6
Account No. 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Premier & Arcada Development	35,558
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	35,558

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		100,909		100,909
2	670	Office salaries		35,237		35,237
3	671	Management salaries		12,751		12,751
4						
5						
6		Total		148,897		148,897

**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	NONE							
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.	
	NONE	
1	1. Did the respondent have a contract or other agreement with any organization or person covering supervision	
2	and/or management of its own affairs during the year? Answer: (Yes or No)	
3	(If the answer is in the affirmative, make appropriate replies to the following questions)*	
4	2. Name of each organization or person that was a party to such a contract or agreement.	
5		
6	3. Date of original contract or agreement.	
7	4. Date of each supplement or agreement.	
8	5. Amount of compensation paid during the year for supervision or management \$	
9	6. To whom paid	
10	7. Nature of payment (salary, traveling expenses, etc.).	
11	8. Amounts paid for each class of service.	
12		
13	9. Basis for determination of such amounts	
14		
15	10. Distribution of payments:	Amount
16	(a) Charged to operating expenses	\$
17	(b) Charged to capital amounts	\$
18	(c) Charged to other account	\$
19	Total	\$
20	11. Distribution of charges to operating expenses by primary accounts	
21	Number and Title of Account	Amount
22		\$
23		\$
24		\$
25	Total	\$
26	12. What relationship, if any, exists between respondent and supervisory and/or managing concerns?	
27		

* 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	NONE							
2								
3								
4								
5								
WELLS						Pumping Capacity (Unit) 2	Annual Quantities Pumped 1000 Gal	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	1 Depth to Water			
6	Van Ness	Van Ness	1	12'x175'	25'		14,382	
7								
8								
9								
10								
TUNNELS AND SPRINGS				FLOW IN (Unit) 2		Annual Quantities Pumped (Unit) 2	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum			
11	Highline	SE Ferndale	6			18,355		
12	Low Line	SE Ferndale	9			34,257		
13								
14								
15								
Purchased Water for Resale								
16	Purchased from							
17	Annual Quantities purchased							
18								
19								
* State ditch pipeline reservoir, etc., with name, if any. 1 Average depth to water surface below ground surface 2 The quantity unit in established use for experiencing water stored and used in large amounts is the acre foot, which equals 43,560 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		33,400	
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth		1,330,000	
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal			
12	Concrete			
13	Totals		1,363,400	

SCHEDULE D-3
Description of Transmission and Distribution Facilities

A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES

Capacities in Cubic Feet Per Second or Miner's Inches (state which) _____

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

A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Concluded

Capacities in Cubic Feet Per Second or Miner's Inches (state which) _____

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

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					292			702	2,004
12	Cast iron (cement lined)									
13	Concrete								60	201
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos						7,540		21,246	13,263
19	Welded steel		583				57			50
20	Galv iron	1,181	24				4,352	109	1,275	
21	Plastic	281		1,361			2,244		3,953	1,545
22	Totals	1,462	607	1,361		292	14,193	109	27,236	17,063

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

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								1.25		
23	Cast Iron	130								3,128
24	Cast iron (cement lined)									
25	Concrete									261
26	Copper									
27	Riveted steel									
28	Standard screw									
29	Screw or welded casing									
30	Cement - asbestos									42,049
31	Welded steel							383		1,073
32	Galv Iron							207		7,148
33	Plastic	780	64							10,228
34	Totals	910	64					590		63,887

SCHEDULE D-4
Number of Active Service Connections

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior	Current	Prior	Current
	Year	Year	Year	Year
Single family residential	667	666		
Commercial and Multi-residential	67	67		
Large water users	6	6		
Public authorities	15	15		
Industrial				
Irrigation				
Other (specify)				
Subtotal	755	754		
Private fire connections			3	3
Public fire hydrants				
Total	755	754		

SCHEDULE D-5
Number of Meters and Services on
Pipe Systems at End of Year

Size	Meters	Services
5/8 x 3/4 - in	737	xxxxxxxxxxxx
3/4 - in	4	733
1 - in	11	11
1.5 - in	4	2
2 - in	3	3
4 - in	3	3
6 - in	1	1
8 - in	1	1
Other		
Total	764	754

SCHEDULE D-6
Meter Testing Data

A. 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	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	_____
2. More than 10, but less than 15 years	_____
3. More than 15 years	_____

SCHEDULE D-7
Water delivered to Metered Customers by Months and Years in 1,000 Gallons

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Single-family residential	3,128	2,635	2,494	3,010	2,978	3,595	5,430	23,270
Commercial and Multi-residential	398	364	317	368	381	421	462	2,711
Large water users	17	17	22	55	30	46	126	313
Public authorities	334	338	310	352	405	454	693	2,886
Irrigation								
Other (specify)								
Total	3,877	3,354	3,143	3,785	3,794	4,516	6,711	29,180
Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Single-family residential	4,624	4,976	3,187	2,760	2,857	18,404	41,674	42,624
Commercial and Multi-residential	505	484	342	325	320	1,976	4,687	4,457
Large water users	57	75	57	20	18	227	540	571
Public authorities	1,170	1,121	536	349	440	3,616	6,502	5,985
Irrigation								
Other (specify)								
Total	6,356	6,656	4,122	3,454	3,635	24,223	53,403	53,637

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 _____

FACILITIES FEES DATA

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

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

1. Trust Account Information:

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

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

A. Commerical

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:

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