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CLASS B and C  
WATER UTILITIES

U# \_\_\_\_\_

2000  
ANNUAL REPORT  
OF

DEL ORO WATER COMPANY, INC.

---

LIME SADDLE DISTRICT

---

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

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DRAWER 5172, CHICO, CALIFORNIA 95927

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(OFFICIAL MAILING ADDRESS)

ZIP

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 2000

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2001

(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  
505 VAN NESS AVENUE, ROOM 3105  
SAN FRANCISCO, CALIFORNIA 94102-3298**

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, not by a public accountant.
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. - Lime Saddle District

2 Official mailing address:  
 \_\_\_\_\_  
 Drawer 5172, Chico, CA ZIP 95927-5172

3 Name and title of person to whom correspondence should be addressed:  
 \_\_\_\_\_  
 Robert S. Fortino Telephone: 530-894-1100

4 Address where accounting records are maintained:  
 \_\_\_\_\_  
 426 Broadway, Suite 301, Chico, CA 95928

5 Service Area: (Refer to district reports if applicable.)  
 \_\_\_\_\_  
 Lime Saddle District - Paradise, CA

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

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) \_\_\_\_\_  
 Organized under laws of (state) \_\_\_\_\_

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:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES  
1999

NAME OF UTILITY DEL ORO WATER CO., INC PHONE 530-894-1100  
LIME SADDLE DISTRICT  
PERSON RESPONSIBLE FOR THIS REPORT Janice Hanna  
(Prepared from Information in the 2000 Annual Report)

	1/1/00	12/31/00	Average
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant			
2 Land and Land Rights	57,062	57,062	57,602
3 Depreciable Plant	1,264,756	1,266,674	1,265,715
4 Gross Plant in Service	1,321,818	1,323,736	1,323,317
5 Less: Accumulated Depreciation	607,519	637,624	622,572
6 Net Water Plant in Service	714,299	686,112	700,206
7 Water Plant Held for Future Use			
8 Construction Work in Progress	25,950	34,431	30,191
9 Materials and Supplies			
10 Less: Advances for Construction	0	0	0
11 Less: Contribution in Aid of Construction	(536,931)	(517,726)	(527,329)
12 Less: Accumulated Deferred Income and Investment Tax Credits	( )	( )	( )
13 Net Plant Investment	203,318	202,817	203,068
<b>CAPITALIZATION</b>			
14 Common Stock			
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital			
17 Retained Earnings	231,749	221,365	226,557
18 Common Stock and Equity (Lines 14 through 17)	231,749	221,365	226,557
19 Preferred Stock			
20 Long-Term Debt	196,037	191,478	193,758
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	427,786	412,843	420,315

(Revised 2/01)

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES  
1999

NAME OF UTILITY DEL ORO WATER CO., INC. PHONE 530-894-1100  
LIME SADDLE DISTRICT

	Annual Amount
<b>INCOME STATEMENT</b>	
23 Unmetered Water Revenue	2,312
24 Fire Protection Revenue	_____
25 Irrigation Revenue	_____
26 Metered Water Revenue	201,462
27 Total Operating Revenue	203,775
28 <u>Operating Expenses</u>	215,402
29 Depreciation Expense (Composite Rate _____)	10,970
30 Amortization and Property Losses	_____
31 Property Taxes	2,150
32 Taxes Other Than Income Taxes	_____
33 Total Operating Revenue Deduction Before Taxes	228,522
34 California Corp. Franchise Tax	_____
35 Federal Corporate Income Tax	_____
36 Total Operating Revenue Deduction After Taxes	228,522
37 Net Operating Income (Loss) - California Water Operations	(24,747)
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	19,164
39 Income Available for Fixed Charges	(5,583)
40 Interest Expense	4,800
41 Net Income (Loss) Before Dividends	(10,383)
42 Preferred Stock Dividends	_____
43 Net Income (Loss) Available for Common Stock	_____

<b>OTHER DATA</b>		Annual
44 Refunds of Advances for Construction		_____
45 Total Payroll Charged to Operating Expenses		25,436
46 Purchased Water		110,725
47 Power		11,750

<u>Active Service Connections</u>	(Exc. Fire Protect.) _____	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		265	270	268
49 Flat Rate Service Connections		_____	_____	_____
50 Total Active Service Connections		265	270	268

6. Plant amounts included in Schedule A-1a, Account No. 101--Water Plant in Service which were funded using SDWBA funds: **N/A**

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		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
5		<b>DEPRECIABLE PLANT</b>					
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**  
**Assets and other Debits**

Line No.	Acct. No.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>UTILITY PLANT</b>			
2	101	Water plant in service	4	1,323,736	1,321,818
3	103	Water plant held for future use	5		
4	104	Water plant purchased or sold			
5	105	Water plant construction work in progress		34,431	25,950
6		Total utility plant		1,358,168	1,347,768
7	106	Accumulated depreciation of water plant	6	401,486	362,584
8	114	Water plant acquisition adjustments		236,139	244,936
9		Total amortization and adjustments		637,624	607,519
10		Net utility plant		720,544	740,249
11		<b>INVESTMENTS</b>			
12	121	Non-utility property and other assets	5		
13	122	Accumulated depreciation of non-utility property	6		
14		Net non-utility property			
15	123	Investments in associated companies			
16	124	Other investments			
17		Total investments			
18		<b>CURRENT AND ACCRUED ASSETS</b>			
19	131	Cash		288,609	274,783
20	132	Special accounts		28,565	26,816
21	141	Accounts receivable - customers		12,093	11,700
22	142	Receivables from associated companies			
23	143	Accumulated provision for uncollectible accounts			
24	151	Materials and supplies			
25	174	Other current assets	7	362	365
26		Total current and accrued assets		329,629	313,664
27	180	Deferred charges		19,732	12,058
28		Total assets and deferred charges		1,069,905	1,065,971



**SCHEDULE A**  
**COMPARATIVE BALANCE SHEETS**  
**Liabilities and Other Credits**

Line No.	Acct. No.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>CORPORATE CAPITAL AND SURPLUS</b>			
2	201	Common stock	9		
3	204	Preferred stock	9		
4	211	Other paid-in capital	9		
5	215	Retained earnings	10	221,365	231,749
6		Total corporate capital and retained earnings		221,365	231,749
7		<b>PROPRIETARY CAPITAL</b>			
8	218	Proprietary capital	10		
9	218.1	Proprietary drawings			
10		Total proprietary capital			
11		<b>LONG TERM DEBT</b>			
12	224	Long term debt	11	191,478	196,037
13	225	Advances from associated companies	12		
14		<b>CURRENT AND ACCRUED LIABILITIES</b>			
15	231	Accounts payable		21,855	8,977
16	232	Short term notes payable			
17	233	Customer deposits		2,663	2,968
18	235	Payables to associated companies	12	57,161	30,252
19	236	Accrued taxes		16,205	16,205
20	237	Accrued interest		38,026	39,298
21	241	Other current liabilities	13	3,356	3,554
22		Total current and accrued liabilities		139,266	101,254
23		<b>DEFERRED CREDITS</b>			
24	252	Advances for construction	13	0	0
25	253	Other credits	8		
26	255	Accumulated deferred investment tax credits	13		
27	282	Accumulated deferred income taxes - ACRS depreciation	13		
28	283	Accumulated deferred income taxes - other	13		
29		Total deferred credits		0	0
30		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
31	271	Contributions in aid of construction	14	638,914	638,914
32	272	Accumulated amortization of contributions		121,118	101,983
33		Net contributions in aid of construction		517,796	536,931
34		Total liabilities and other credits		1,069,905	1,065,971

**SCHEDULE A-1  
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Pit Additions During year (c)	Pit Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water plant in service	1,321,818	1,918			1,323,736
2	103	Water plant held for future use					
3	104	Water plant purchased or sold					
4	105	Construction work in progress - water plant	25,950	8,481	xxxxxxxxxxxxx		34,431
5	114	Water plant acquisition adjustments	244,936		xxxxxxxxxxxxx	-8,797	236,139
6		Total utility plant	<del>1,592,704</del>	10,399		-8,797	1,122,028
			<u>1,102,832</u>				

\* 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)	Pit Additions During year (c)	Pit Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible plant					
3	303	Land	57,062				57,062
4		Total non-depreciable plant	57,062				57,062
5		<b>DEPRECIABLE PLANT</b>					
6	304	Structures					
7	307	Wells	154,857				154,857
8	317	Other water source plant					
9	311	Pumping equipment	86,169	1,706			87,875
10	320	Water treatment plant	144,046				144,046
11	330	Reservoirs, tanks and sandpipes	305,194				305,194
12	331	Water mains	567,723				567,723
13	333	Services and meter installations					
14	334	Meters	4,303	212			4,515
15	335	Hydrants					
16	339	Other equipment	2,238				2,238
17	340	Office furniture and equipment	226				226
18	341	Transportation equipment					
19		Total depreciable plant	1,264,756	1,918			1,266,674
20		Total water plant in service	1,321,818	1,918			1,323,736

\* 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		
3	NONE	
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	325,982		
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	19,767		
4	(b) Charged to Account No 272	19,134		
5	(c) Charged to clearing accounts			
6	(d) Salvage recovered			
7	(e) All other credits (Footnote 2)	8,797		
8	Total Credits	47,698		
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	373,680		
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE			%
16				
17	(2) EXPLANATION OF ALL OTHER CREDITS:		Acquisition Adjustment	
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					
2	307	Wells	81,035	5,814			86,849
3	317	Other water source plant					
4	311	Pumping equipment	47,806	4,183			51,989
5	320	Water treatment plant	18,373	4,323			22,696
6	330	Reservoirs, tanks and sandpipes	44,166	11,831			55,997
7	331	Water mains	131,705	10,009			141,714
8	333	Services and meter installations					
9	334	Meters	311	79			390
10	335	Hydrants					
11	339	Other equipment	2,586	244			2,830
12	340	Office furniture and equipment					
13	341	Transportation equipment					
14		Total	325,982	36,483			362,465

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

Line No.	Item (a)	Amount (b)
1	NONE	
2		
3		
4		
5		
6		
7		
8		
9		
10		



**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		
2	NONE	
3		
4	Total	

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	231,749
2	<b>CREDITS</b>	
3	Net income	(10,384)
4	Prior period adjustments	
5	Other credits (detail)	
6	Total credits	(10,384)
7		
8	<b>DEBITS</b>	
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	221,365

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	<b>CREDITS</b>	
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total credits	
7	<b>DEBITS</b> <span style="margin-left: 100px;"><b>NONE</b></span>	
8	Net losses	
9	Withdrawals during year	
10	Other debits (detail)	
11	Total debits	
12	Balance end of year	





**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					
2	<b>NONE</b>				
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					
2	<b>NONE</b>				
3					
4	Totals				

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

Line No.	Description (a)	Balance End of Year (b)
1	PUC Surcharge	2,836
2		
3		
4		
5	Totals	2,836

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

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

**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, 1954s (f)
			Depreciable (c)	Non-Depreciable (d)		
1	Balance beginning of year	638,913	631,479			
2	Add: Credits to account during year					
3	Contributions received during year	0	0			
4	Other credits*					
5	Total credits	0	0			
6	Deduct: Debits to Account during year					
7	Depreciation charges for year					
8	Nondepreciable donated property retired					
9	Other debits*					
10	Total debits					
11	Balance end of year	638,913	638,913			

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



**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		<b>WATER SERVICE REVENUES</b>			
2	460	Unmetered water revenue			
3		460.1 Single - family residential			
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			
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	197,112	185,685	11,427
16		470.2 Commercial and multi-residential	4,306	820	3,486
17		470.3 Large water users	44	0	44
18		470.5 Safe Drinking Water Bond Surcharge			
19		470.9 Other metered revenue	0	50	(50)
20		Sub-total			
21		Total water service revenues	201,462	186,555	14,907
22	480	Other water revenue	2,312	1,280	1,032
23		Total operating revenues	203,774	187,835	15,939

**SCHEDULE B-2**  
**Account No. 401 - Operating Expenses**

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
1		<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
2		<b>VOLUME RELATED EXPENSES</b>			
3	610	Purchased water	110,725	83,927	26,798
4	615	Power	11,750	8,352	3,398
5	616	Other volume related expenses	7,195	5,393	1,802
6		Total volume related expenses	129,670	97,672	31,998
7		<b>NON-VOLUME RELATED EXPENSES</b>			
8	630	Employee labor	10,776	8,930	1,846
9	640	Materials	931	1,506	(575)
10	650	Contract work	798	1,756	(958)
11	660	Transportation expenses	2,943	2,330	613
12	664	Other plant maintenance expenses	0	135	(135)
13		Total non-volume related expenses	15,448	14,657	791
14		Total plant operation and maintenance exp.	145,118	112,329	32,789
15		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
16	670	Office salaries	10,237	8,061	2,176
17	671	Management salaries	4,423	4,470	(47)
18	674	Employee pensions and benefits	1,965	1,692	273
19	676	Uncollectible accounts expense	2	0	2
20	678	Office services and rentals	3,437	3,412	25
21	681	Office supplies and expenses	5,821	5,091	730
22	682	Professional services	39,403	12,067	27,336
23	684	Insurance	2,902	2,518	384
24	688	Regulatory commission expense			
25	689	General expenses	2,094	1,686	408
26		Total administrative and general expenses	70,284	38,997	31,287
27	800	Expenses capitalized			
28		Net administrative and general expense			
29		Total operating expenses	215,402	151,326	64,076

**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	2,150		
2	State corporate franchise tax			
3	State unemployment insurance tax			
4	Other state and local taxes			
5	Federal unemployment insurance tax			
6	Federal insurance contributions act			
7	Other federal taxes			
8	Federal income taxes			
9				
10				
11	Totals	2,150		

**SCHEDULE B-4**

**Reconciliation of Reported Net Income for Federal Income Taxes**

- 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.
- 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.
- 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		
7		
8		
9		
10	Federal tax net income	
11	Computation of tax: <b>NOT YET PREPARED</b>	
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	3,609	
2	Dividends	15,555	
3			
4			
5	Total	19,164	

**SCHEDULE B-6**  
**Account No. 427 - Interest Expense**

Line No.	Description (a)	Amount (b)
1	DWR Construction Loan	4,800
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	4,800

**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		10,776		10,776
2	670	Office salaries		10,237		10,237
3	671	Management salaries		4,423		4,423
4						
5						
6		Total		25,436		25,436

**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		
<p>* 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.</p>		

**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	NONE								
3									
4									
5									
WELLS						Pumping Capacity ..... (Unit) 2	Annual Quantities Pumped 1,000 (Unit) 2	Remarks	
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	1 Depth to Water				
6	#1		1				12,496		
7	#2		2				5,894		
8	#3		3						
9	#4		4						
10	#5		5						
TUNNELS AND SPRINGS				FLOW IN ..... (Unit) 2			Annual Quantities Pumped ..... (Unit) 2	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum				
11									
12	NONE								
13									
14									
15									
Purchased Water for Resale									
16	Purchased from								
17	Annual Quantities purchased		NONE		(Unit chosen) 1				
18									
19									
<p>* 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.</p>									

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

Line No	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	2	1,700,000	GALLONS
12	Concrete			
13	Totals	2	1,700,000	

**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.	NONE	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.	NONE	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									
12	Cast iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing								50%	
18	Cement - asbestos									
19	Welded steel									
20	Wood									
21	Other (specify)									
22	Totals								50%	

**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
23	Cast Iron								
24	Cast iron (cement lined)								
25	Concrete								
26	Copper								
27	Riveted steel								
28	Standard screw								
29	Screw or welded casing								
30	Cement - asbestos								
31	Welded steel								
32	Wood								
33	Other (specify)								
34	Totals								

**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	258	264		
Commercial and Multi-residential	7	6		
Large water users				
Public authorities				
Irrigation				
Other (specify)				
Subtotal	265	270		
Private fire connections				
Public fire hydrants				
Total	265	270		

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

Size	Meters	Services
3/8 x 3/4 - in	261	xxxxxxxxxxxxxx
3/4 - in		
1 - in	3	
2 - in	5	
4 - in	1	
- in		
- in		
- in		
Other		
Total	270	

**SCHEDULE D-6  
Meter Testing Data**

**NONE**

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 (Unit Chosen):

Classification of Service	During Current Year							Subtotal	Total
	January	February	March	April	May	June	July		
Single-family residential	2,654	1,632	1,680	4,566	4,160	7,705	9,596	31,993	
Commercial and Multi-residential	137	125	121	234	198	353	492	1,660	
Large water users									
Public authorities									
Irrigation									
Other (specify)									
Total	2,791	1,757	1,801	4,800	4,358	8,058	10,088	33,653	

  

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Single-family residential	9,080	9,439	6,401	2,919	2,569	30,408	62,401	57,916	
Commercial and Multi-residential	503	437	328	201	135	1,604	3,264	2,535	
Large water users									
Public authorities									
Irrigation									
Other (specify)									
Total	9,583	9,876	6,729	3,120	2,704	32,012	65,665	60,451	

Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miners inch-days.

Total acres irrigated \_\_\_\_\_

Total population served \_\_\_\_\_



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EAST PLANO

WATERFORK