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Examined \_\_\_\_\_

CLASS B and C  
WATER UTILITIES

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

2001  
ANNUAL REPORT  
OF

DEL ORO WATER COMPANY, INC.

---

LIME SADDLE DISTRICT

---

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

---

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, 2001

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2002  
(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.
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.

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES  
2001

NAME OF UTILITY DEL ORO WATER CO., INC. PHONE 530-894-110  
LIME SADDLE DISTRICT  
 PERSON RESPONSIBLE FOR THIS REPORT JANICE HANNA  
 (Prepared from Information in the 2001 Annual Report)

	1/1/01	12/31/01	Average
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant			
2 Land and Land Rights	<u>57,062</u>	<u>57,062</u>	<u>57,062</u>
3 Depreciable Plant	<u>1,266,674</u>	<u>1,344,685</u>	<u>1,305,680</u>
4     Gross Plant in Service	<u>1,323,736</u>	<u>1,401,747</u>	<u>1,362,742</u>
5 Less: Accumulated Depreciation	<u>(637,624)</u>	<u>(667,729)</u>	<u>(652,677)</u>
6     Net Water Plant in Service	<u>686,112</u>	<u>734,018</u>	<u>710,065</u>
7 Water Plant Held for Future Use			
8 Construction Work in Progress	<u>34,431</u>	<u>34,984</u>	<u>34,708</u>
9 Materials and Supplies			
10 Less: Advances for Construction			
11 Less: Contribution in Aid of Construction	<u>(517,796)</u>	<u>(505,661)</u>	<u>(511,728)</u>
12 Less: Accumulated Deferred Income and Investment Tax Credits			
13     Net Plant Investment	<u>202,748</u>	<u>263,341</u>	<u>233,045</u>
<b>CAPITALIZATION</b>			
14 Common Stock			
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital			
17 Retained Earnings	<u>221,365</u>	<u>278,285</u>	<u>249,825</u>
18     Common Stock and Equity (Lines 14 through 17)	<u>221,365</u>	<u>278,285</u>	<u>249,825</u>
19 Preferred Stock			
20 Long-Term Debt	<u>191,478</u>	<u>184,637</u>	<u>188,058</u>
21 Notes Payable			
22     Total Capitalization (Lines 18 through 21)	<u>412,843</u>	<u>462,922</u>	<u>437,883</u>

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES  
2001

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	86,655
24 Fire Protection Revenue	<u>          </u>
25 Irrigation Revenue	<u>          </u>
26 Metered Water Revenue	143,624
27 Total Operating Revenue	230,279
28 <u>Operating Expenses</u>	164,248
29 Depreciation Expense (Composite Rate _____)	10,970
30 Amortization and Property Losses	<u>          </u>
31 Property Taxes	2,081
32 Taxes Other Than Income Taxes	<u>          </u>
33 Total Operating Revenue Deduction Before Taxes	177,299
34 California Corp. Franchise Tax	<u>          </u>
35 Federal Corporate Income Tax	<u>          </u>
36 Total Operating Revenue Deduction After Taxes	177,299
37 Net Operating Income (Loss) - California Water Operations	52,980
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	8,579
39 Income Available for Fixed Charges	<u>          </u>
40 Interest Expense	(4,640)
41 Net Income (Loss) Before Dividends	56,920
42 Preferred Stock Dividends	<u>          </u>
43 Net Income (Loss) Available for Common Stock	<u>          </u>
<b>OTHER DATA</b>	
44 Refunds of Advances for Construction	<u>          </u>
45 Total Payroll Charged to Operating Expenses	27,608
46 Purchased Water	65,236
47 Power	24,337

				Annual Average
<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31	
48 Metered Service Connections		270	284	277
49 Flat Rate Service Connections		<u>          </u>	<u>          </u>	<u>          </u>
50 Total Active Service Connections		270	284	277

**CLASS B, C AND D WATER COMPANIES  
SAFE DRINKING WATER BOND ACT DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) loan outstanding during the 12 month reporting period. (Use one sheet for each loan.)

1. Current Fiscal Agent: N/A

Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Phone Number: \_\_\_\_\_  
Date Hired: \_\_\_\_\_

2. Former Fiscal Agent:

Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Phone Number: \_\_\_\_\_  
Date Hired: \_\_\_\_\_

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

\$ \_\_\_\_\_

4. Summary of the trust bank account activities showing:

Balance at beginning of year	\$ _____
Deposits during the year	_____
Withdrawals made for loan payments	_____
Other withdrawals from this account	_____
Balance at end of year	_____

5. Account information:

Bank Name: \_\_\_\_\_  
Account Number: \_\_\_\_\_  
Date Opened: \_\_\_\_\_

**CLASS B, C AND D WATER COMPANIES**  
**SAFE DRINKING WATER BOND ACT DATA (continued)**

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		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					

## GENERAL INFORMATION

1 Name under which utility is doing business: Del Oro Water Company, Inc.  
Lime Saddle 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, Director Corporate Accounting Telephone 530-894-1100

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

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

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, California 95927-5272

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 Company, 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:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_





**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	278,285	221,365
6		Total corporate capital and retained earnings		278,285	221,365
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	184,637	191,478
13	225	Advances from associated companies	12		
14		<b>CURRENT AND ACCRUED LIABILITIES</b>			
15	231	Accounts payable		44,335	12,295
16	232	Short term notes payable			
17	233	Customer deposits		2,292	2,663
18	235	Payables to associated companies	12	21,497	66,721
19	236	Accrued taxes		16,205	16,205
20	237	Accrued interest		33,163	38,026
21	241	Other current liabilities	13	3,085	3,356
22		Total current and accrued liabilities		120,576	139,266
23		<b>DEFERRED CREDITS</b>			
24	252	Advances for construction	13		
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	645,914	638,914
32	272	Accumulated amortization of contributions		140,253	121,118
33		Net contributions in aid of construction		505,661	517,796
34		Total liabilities and other credits		1,089,159	1,069,905

**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	1,323,736	77,458			1,401,194
2	103	Water plant held for future use					
3	104	Water plant purchased or sold					
4	105	Construction work in progress - water plant	34,431	553	xxxxxxxxxxxx		34,984
5	114	Water plant acquisition adjustments	236,139		xxxxxxxxxxxx		
6		Total utility plant	1,122,028	78,011			1,436,178

\* 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)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible plant					0
3	303	Land	57,062				57,062
4		Total non-depreciable plant	57,062				57,062
5		<b>DEPRECIABLE PLANT</b>					
6	304	Structures					0
7	307	Wells	154,857				154,857
8	317	Other water source plant					0
9	311	Pumping equipment	87,875	31,366			119,241
10	320	Water treatment plant	144,046	1,851			145,897
11	330	Reservoirs, tanks and sandpipes	305,194				305,194
12	331	Water mains	567,723	42,865			610,588
13	333	Services and meter installations					0
14	334	Meters	4,515	873			5,388
15	335	Hydrants					0
16	339	Other equipment	2,238	503			2,741
17	340	Office furniture and equipment	226				226
18	341	Transportation equipment					0
19		Total depreciable plant	1,266,674	77,458			1,344,132
20		Total water plant in service	1,323,736	77,458			1,401,194

\* 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	373,680		
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	421,378		
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	[ ]		

2001

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	780	195			975
2	307	Wells	4,276	1,006			5,282
3	317	Other water source plant	501	88			589
4	311	Pumping equipment	21,682	4,883			26,565
5	320	Water treatment plant	96,606	21,468			118,074
6	330	Reservoirs, tanks and sandpipes	16,654	3,701			20,355
7	331	Water mains	97,326	24,015			121,341
8	333	Services and meter installations	52,939	16,847			69,786
9	334	Meters	5,829	1,639			7,468
10	335	Hydrants	826	232			1,058
11	339	Other equipment	8,512	1,083			9,595
12	340	Office furniture and equipment	823	95			918
13	341	Transportation equipment	15,218	5,112			20,330
14		Total	321,972	80,364			402,336

SCHEDULE A-4

Account No. 174 - Other Current Assets

Line No.	Item (a)	Amount (b)
1	Prepaid Personal Property Tax	462
2	Prepaid Insurance	1,560
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 unamortized debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year.
- 6 Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.

Line 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	Income Tax					12,058			12,058
3	Other/Rate Case					7,674	4677	4117	8,234
4	Other/Legal Fees					0	70580		70,580
5	Other/Purchased Water					0	55269		55,269
6									
7									
8									
9									
10									
11									
12									
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24									
25									
26									
27									
28									

**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	<b>NONE</b>							
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	<b>NONE</b>			
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	<b>NONE</b>	
3		
4	Total	



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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	221,365
2	<b>CREDITS</b>	
3	Net income	56,920
4	Prior period adjustments	
5	Other credits (detail)	
6		56,920
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	278,285

**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) <span style="float: right;"><b>NONE</b></span>	
6	Total credits	
7	<b>DEBITS</b>	
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	DWR Construction		Jun-05	2030	235,000	184,637	2.5			4,640
2	Loan									
3										
4										
5										
6						184,637				4,640

**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	14,417			
2	Del Oro Water Co./ Insurance	7080			
3					
4	Totals	21,497			

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

Line No.	Description (a)	Balance End of Year (b)
1	CIAC Taxes Payable	16,205
2	Surcharge Payable	3,085
3		
4		
5	Totals	19,290

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	XXXXXXXXXXXXXXXXXX	
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	0	XXXXXXXXXXXXXXXXXX
10	Transfers to Acct. 271, Contributions in aid of Construction	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
11	Due to expiration of contracts		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	Deferred Income Tax			12,058
2				
3				
4				
5	Totals			12058

**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	638,914	638,914			
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	7,000	7,000			
8	Nondepreciable donated property retired					
9	Other debits*					
10	Total debits					
11	Balance end of year	645,914	645,914			

\* 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	80,725	77,131	3,593
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	80,725	77,131	3,593
9	462	Fire protection revenue			
10		462.1 Public fire protection			
11		462.2 Private fire protection			
12		Sub-total			
13	465	Irrigation revenue			0
14	470	Metered water revenue			
15		470.1 Single-family residential	133,711	119,981	13,731
16		470.2 Commercial and multi-residential	5,023	4,306	718
17		470.3 Large water users	3,221	44	3,177
18		470.5 Safe Drinking Water Bond Surcharge			
19		470.9 Other metered revenue	1,668	0	1,668
20		Sub-total	143,624	124,331	19,293
21		Total water service revenues	224,349	201,462	22,887
22	480	Other water revenue	5,930	2,312	3,618
23		Total operating revenues	230,279	203,774	26,505

**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		<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
2		<b>VOLUME RELATED EXPENSES</b>			
3	610	Purchased water	65,236	110,725	(45,488)
4	615	Power	24,337	11,750	12,587
5	616	Other volume related expenses	4,271	7,195	(2,924)
6		Total volume related expenses	93,845	129,670	(35,825)
7		<b>NON-VOLUME RELATED EXPENSES</b>			
8	630	Employee labor	11,133	10,776	357
9	640	Materials	137	931	(795)
10	650	Contract work	3,851	798	3,053
11	660	Transportation expenses	3,024	2,943	81
12	664	Other plant maintenance expenses	45	0	45
13		Total non-volume related expenses	18,190	15,449	2,741
14		Total plant operation and maintenance exp.	112,035	145,118	(33,083)
15		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
16	670	Office salaries	10,654	10,237	417
17	671	Management salaries	5,821	4,423	1,398
18	674	Employee pensions and benefits	2,495	1,965	530
19	676	Uncollectible accounts expense	56	2	54
20	678	Office services and rentals	4,202	3,437	765
21	681	Office supplies and expenses	9,412	5,821	3,591
22	682	Professional services	8,902	39,403	(30,501)
23	684	Insurance	4,039	2,902	1,137
24	688	Regulatory commission expense	4,117	0	4,117
25	689	General expenses	2,516	2,094	422
26		Total administrative and general expenses	52,214	70,284	(18,070)
27	800	Expenses capitalized			0
28		Net administrative and general expense			
29		Total operating expenses	164,248	215,402	(51,154)



**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	2,081		
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	2,081		

**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	<b>NOT PREPARED AT THIS TIME</b>	
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	2,561	
2	Dividends	6,018	
3			
4			
5	Total	8,579	0

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

Line No.	Description (a)	Amount (b)
1	DWR Construction Loan	4,640
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	4,640

**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		11,133		11,133
2	670	Office salaries		10,654		10,654
3	671	Management salaries		5,821		5,821
4						
5						
6		Total		27,608		27,608

**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.	
	<b>NONE</b>	
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 1,000(Unit) 2	Remarks	
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	1 Depth to Water				
6	1		1				9,493		
7	2		2				3927		
8	3		3				6269		
9	4		4						
10	5		5						
TUNNELS AND SPRINGS				FLOW IN ..... (Unit) 2		Annual Quantities Pumped 1,000(Unit) 2	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum				
11									
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from		Stirling Bluffs Corporation						
17	Annual Quantities purchased						(Unit chosen) 1	46,009	
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		1,700,000	GALLONS
12	Concrete			
13	Totals		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.		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									
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	Galv Iron									
21	Plastic									
22	Totals	0	0	0		0	0	0	50%	0

**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									
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	Galv Iron									
33	Plastic									
34	Totals	0	0					0		0

**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	264	266		
Commercial and Multi-residential	6	6		
Large water users				
Public authorities		1		
Irrigation				
Other (specify)				
Subtotal	270	273		
Private fire connections				
Public fire hydrants				
Total	270	273	0	0

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

Size	Meters	Services
5/8 x 3/4 - in	264	xxxxxxxxxxxx
3/4 - in		
1 - in	3	
1.5 - in	5	
2 - in	1	
6 - in		
8 - in		
- in		
Other		
Total	273	0

**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 . . . . .	490
2. More than 10, but less than 15 years . . . . .	135
3. More than 15 years . . . . .	129

**SCHEDULE D-7**  
**Water delivered to Metered Customers by Months and Years in 1,000 (Unit Chosen) - Gallons**

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Single-family residential	2,469	2,293	2,030	3,680	5,613	10,578	9,341	36,004
Commercial and Multi-residential	15	21	29	21	27	77	81	271
Large water users								
Public authorities								
Irrigation								
Other (specify)								
Total	2,484	2,314	2,059	3,701	5,640	10,655	9,422	36,275
Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Single-family residential	10,650	9,844	7,565	4,783	2,085	34,927	70,931	62,401
Commercial and Multi-residential	117	132	64	30	11	354	625	3,264
Large water users								
Public authorities			1,628	27	14	1,669	1,669	
Irrigation								
Other (specify)								
Total	10,767	9,976	9,257	4,840	2,110	36,950	73,225	65,665

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 \_\_\_\_\_



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