

34

Received \_\_\_\_\_  
Examined \_\_\_\_\_

CLASS B and C  
WATER UTILITIES

RECEIVED  
MAY 7 - 2007  
UTILITY AUDIT, FINANCE AND  
COMPLIANCE BRANCH WATER DIVISION

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

2006  
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

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 2006

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2006  
(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  
2006

NAME OF UTILITY DEL ORO WATER CO., INC.  
LIME SADDLE DISTRICT

PHONE 530-894-1100

PERSON RESPONSIBLE FOR THIS REPORT JANICE HANNA

(Prepared from Information in the 2006 Annual Report)

	01/01/06	12/31/06	Average
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant			
2 Land and Land Rights	57,062	57,062	57,062
3 Depreciable Plant	1,367,097	1,387,640	1,377,368
4 Gross Plant in Service	1,424,159	1,444,702	1,434,430
5 Less: Accumulated Depreciation	(728,519)	(778,009)	(753,264)
6 Net Water Plant in Service	695,640	666,693	681,166
7 Water Plant Held for Future Use			
8 Construction Work in Progress	86,674	143,378	115,026
9 Materials and Supplies			
10 Less: Advances for Construction	(18,540)	(18,540)	(18,540)
11 Less: Contribution in Aid of Construction	(466,121)	(460,944)	(463,533)
12 Less: Accumulated Deferred Income and Investment Tax Credits			
13 Net Plant Investment	297,653	330,587	314,120
<b>CAPITALIZATION</b>			
14 Common Stock			
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	3,216	3,216	3,216
17 Retained Earnings	429,699	385,279	407,489
18 Common Stock and Equity (Lines 14 through 17)	432,915	388,495	410,705
19 Preferred Stock			
20 Long-Term Debt	168,593	160,768	164,680
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	601,508	549,263	575,385

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES  
2006

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	107,090
24 Fire Protection Revenue	_____
25 Irrigation Revenue	_____
26 Metered Water Revenue	215,314
27 Total Operating Revenue	322,404
28 <u>Operating Expenses</u>	221,530
29 Depreciation Expense (Composite Rate _____)	44,312
30 Amortization and Property Losses	_____
31 Property Taxes	7,464
32 Taxes Other Than Income Taxes	_____
33 Total Operating Revenue Deduction Before Taxes	273,307
34 California Corp. Franchise Tax	_____
35 Federal Corporate Income Tax	_____
36 Total Operating Revenue Deduction After Taxes	273,307
37 Net Operating Income (Loss) - California Water Operations	49,097
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	6,406
39 Income Available for Fixed Charges	_____
40 Interest Expense	(4,123)
41 Net Income (Loss) Before Dividends	51,380
42 Preferred Stock Dividends	_____
43 Net Income (Loss) Available for Common Stock	_____
<b>OTHER DATA</b>	
44 Refunds of Advances for Construction	_____
45 Total Payroll Charged to Operating Expenses	43,304
46 Purchased Water	105,260
47 Power	27,532

				Annual Average
<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31	
48 Metered Service Connections		347	353	350
49 Flat Rate Service Connections		_____	_____	_____
50 Total Active Service Connections		347	353	350

**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		<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					

## 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	3,216	3,216
5	215	Retained earnings	10	385,279	429,699
6		Total corporate capital and retained earnings		388,495	432,915
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	167,437	174,736
13	225	Advances from associated companies	12		
14		<b>CURRENT AND ACCRUED LIABILITIES</b>			
15	231	Accounts payable		11,584	5,345
16	232	Short term notes payable			
17	233	Customer deposits		1,800	4,108
18	235	Payables to associated companies	12	54,335	106,927
19	236	Accrued taxes			
20	237	Accrued interest		28,250	29,478
21	241	Other current liabilities	13	5,130	4,851
22		Total current and accrued liabilities		101,099	150,709
23		<b>DEFERRED CREDITS</b>			
24	252	Advances for construction	13	18,540	18,540
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		18,540	18,540
30		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
31	271	Contributions in aid of construction	14	682,914	682,914
32	272	Accumulated amortization of contributions		221,970	216,793
33		Net contributions in aid of construction		460,944	466,121
34		Total liabilities and other credits		1,136,515	1,243,021

**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	1,424,160	20,543			1,444,703
2	103	Water plant held for future use					
3	104	Water plant purchased or sold					
4	105	Construction work in progress - water plant	86,674	56,704	xxxxxxxxxxxxx		143,378
5	114	Water plant acquisition adjustments	(192,154)	(5,691)	xxxxxxxxxxxxx		(197,845)
6		Total utility plant	1,318,680	71,556			1,390,236

\* 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	120,455				120,455
10	320	Water treatment plant	145,897				145,897
11	330	Reservoirs, tanks and sandpipes	305,194				305,194
12	331	Water mains	629,259	20,000			649,259
13	333	Services and meter installations					0
14	334	Meters	8,469	543			9,012
15	335	Hydrants					0
16	339	Other equipment	2,741				2,741
17	340	Office furniture and equipment	226				226
18	341	Transportation equipment					0
19		Total depreciable plant	1,367,098	20,543			1,387,640
20		Total water plant in service	1,424,160	20,543			1,444,703

\* 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	<b>NONE</b>			
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	<b>NONE</b>	
3		
4		
5		
6		
7		
8		
9		
10	Total	



2003

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	22,183	1,955			24,138
3	317	Other water source plant	363	46			409
4	311	Pumping equipment	18,112	2,952			21,064
5	320	Water treatment plant	48,748	5,914			54,662
6	330	Reservoirs, tanks and sandpipes	102,670	12,373			115,043
7	331	Water mains	124,696	14,858			139,554
8	333	Services and meter installations					-
9	334	Meters	2,575	493			3,068
10	335	Hydrants					-
11	339	Other equipment					-
12	340	Office furniture and equipment	226	0			226
13	341	Transportation equipment					-
14		Total	319,573	38,591			358,164

SCHEDULE A-4

Account No. 174 - Other Current Assets

Line No.	Item (a)	Amount (b)
1	Prepaid Personal Property Tax	2,444
2	Prepaid Insurance	1,495
3	Due UMS	3,216
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.
- also, date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

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					5,122	1,064	-	6,186
3	Other/Rate Case					57,423		23,604	33,819
4	Other/Legal Fees								
5									
6	Other/Legal Fees II					40,412		13,068	27,344
7	Regional CEQA Surchg					(22,414)		7,945	(30,359)
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
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 Name (a)	Number of Shares (b)	PREFERRED STOCK Name (c)	Number of Shares (d)
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	432,915
2	<b>CREDITS</b>	
3	Net income	51,380
4	Prior period adjustments	
5	Other credits (detail)	-95,800
6		-44,420
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	388,495

**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) <b>NONE</b>	
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	162,296	2.5			4,123
2	NVB - CEQA		Feb-03	2009	12,500	5,141	7.5	473		
3										
4										
5										
6						167,437				4,123

**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	6,404			
2	Del Oro Water Co./ Insurance	47,931			
3		0			
4	Totals	54,335			

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

Line No.	Description (a)	Balance End of Year (b)
1		
2	Surcharge Payable	5,130
3		
4		
5	Totals	5,130

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	xxxxxxxxxxxxxxxx	18,540
2	Additions during year	xxxxxxxxxxxxxxxx	0
3	Subtotal - Beginning balance plus additions during year	xxxxxxxxxxxxxxxx	18,540
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	0	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		
16	Balance end of year	xxxxxxxxxxxxxxxx	18,540

**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				
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	682,914	682,914			
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		-19,135			
8	Nondepreciable donated property retired					
9	Other debits*					
10	Total debits	-216,793	-235,928			
11	Balance end of year	466,121	427,851			

\* 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	106,022	103,844	2,178
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	106,022	103,844	2,178
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	177,200	164,092	13,108
16		470.2 Commercial and multi-residential	6,066	5,364	701
17		470.3 Large water users	1,454	1,388	66
18		470.5 Safe Drinking Water Bond Surcharge			
19		470.9 Other metered revenue	30,594	697	29,897
20		Sub-total	215,314	171,541	43,773
21		Total water service revenues	321,336	275,385	45,951
22	480	Other water revenue	1,068	1,982	(914)
23		Total operating revenues	322,404	277,367	45,037

**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	105,260	108,163	(2,904)
4	615	Power	27,532	27,575	(43)
5	616	Other volume related expenses	2,064	2,205	(141)
6		Total volume related expenses	134,856	137,944	(3,088)
7		<b>NON-VOLUME RELATED EXPENSES</b>			
8	630	Employee labor	15,858	15,293	565
9	640	Materials	808	636	172
10	650	Contract work	960	1,505	(545)
11	660	Transportation expenses	3,605	2,605	1,001
12	664	Other plant maintenance expenses	0	0	0
13		Total non-volume related expenses	21,231	20,038	1,193
14		Total plant operation and maintenance exp.	156,087	157,982	(1,895)
15		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
16	670	Office salaries	18,917	16,428	2,489
17	671	Management salaries	8,529	8,908	(379)
18	674	Employee pensions and benefits	9,240	7,391	1,849
19	676	Uncollectible accounts expense	141	207	(65)
20	678	Office services and rentals	4,346	4,235	111
21	681	Office supplies and expenses	8,595	6,765	1,830
22	682	Professional services	1,600	1,023	577
23	684	Insurance	7,474	8,411	(938)
24	688	Regulatory commission expense	3,921	0	3,921
25	689	General expenses	2,681	8,489	(5,808)
26		Total administrative and general expenses	65,444	61,857	3,587
27	800	Expenses capitalized	0	0	0
28		Net administrative and general expense	65,444	61,857	3,587
29		Total operating expenses	221,530	219,838	1,692



**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	7,464		
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	7,464		

**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	6,406	
2			
3			
4			
5	Total	6,406	0

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

Line No.	Description (a)	Amount (b)
1	DWR Construction Loan	5,351
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	5,351

**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		15,858		15,858
2	670	Office salaries		18,917		18,917
3	671	Management salaries		8,529		8,529
4						
5						
6		Total		43,304		43,304

**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	<b>NONE</b>							
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 and/or management of its own affairs during the year? Answer: (Yes or No)	
2	(If the answer is in the affirmative, make appropriate replies to the following questions)*	
3	2. Name of each organization or person that was a party to such a contract or agreement.	
4		
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				11,148	
7	2		2				5219	
8	3		3				10911	
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 (1000) Gallons
17	Annual Quantities purchased	(Unit chosen) 1 55,897
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			
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	337	343		
Commercial and Multi-residential	8	8		
Large water users				
Public authorities	2	2		
Irrigation				
Other (specify)				
Subtotal	347	353		
Private fire connections				
Public fire hydrants				
Total	347	353	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	323	xxxxxxxxxxxxxx
3/4 - in	12	333
1 - in	12	12
1.5 - in	0	
2 - in	6	6
6 - in	1	1
8 - in	1	1
- in		
Other		
Total	355	353

**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)<sup>1</sup> - Gallons**

Classification of Service	During Current Year							Subtotal	
	January	February	March	April	May	June	July		
Single-family residential	2,324	2,314	2,164	2,306	5,978	9,711	12,641	37,438	
Commercial and Multi-residential	134	112	90	95	213	383	413	1,440	
Large water users									
Public authorities	11	27	13	41	30	91	122	335	
Irrigation									
Other (specify)									
Total	2,469	2,453	2,267	2,442	6,221	10,185	13,176	39,213	
Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Single-family residential	11,790	12,452	8,228	5,781	2,718	40,969	78,407	72,756	
Commercial and Multi-residential	370	279	174	202	219	1,244	2,684	2,373	
Large water users									
Public authorities	126	92	23	21	46	308	643	614	
Irrigation									
Other (specify)									
Total	12,286	12,823	8,425	6,004	2,983	42,521	81,734	75,743	

<sup>1</sup>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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