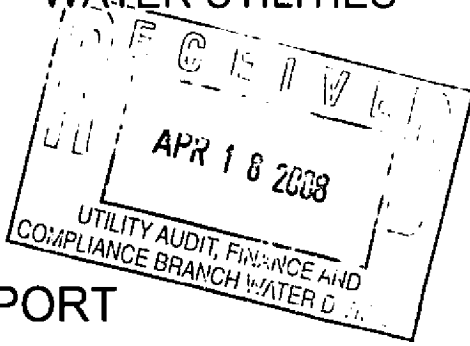


ORIGINAL

J  
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Received _____
Examined _____

**CLASS B and C  
WATER UTILITIES**



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

**2007  
ANNUAL REPORT  
OF**

**Del Oro Water Co., 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, 2007**

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

## INSTRUCTIONS

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

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

**[kok@cpuc.ca.gov](mailto:kok@cpuc.ca.gov)**

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Oath, on the last page, must be signed by an officer, partner or owner.
4. The report must be prepared in ink or by the use of a typewriter. Computer generated report forms may be substituted.
5. The report must be filled in, and every question answered. LEAVE NO SCHEDULE BLANK. Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. The totals of the details in the latter must agree with the balances of the accounts to which they refer.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report.
9. This report must cover a calendar year, from January 1 through December 31. Fiscal year reports will not be accepted.

## INSTRUCTIONS

### FOR PREPARATION OF

### SELECTED FINANCIAL DATA SHEET

### FOR CLASS A, B, C AND D, WATER UTILITIES

To prepare the attached data sheets, refer to the Balance Sheet, Income Statement and supporting detail schedules in the annual report for the required data.

Please follow the instruction below:

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

## GENERAL INFORMATION

1 Name under which utility is doing business: Del Oro Water Co., Inc.  
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, Secretary/Director Corporate Accounting Telephone: 530-894-1100 ext 103

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

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

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

7 OWNERSHIP. Check and fill in appropriate line:  
 Individual (name of owner) \_\_\_\_\_  
 Partnership (name of partner) \_\_\_\_\_  
 Partnership (name of partner) \_\_\_\_\_  
 Partnership (name of partner) \_\_\_\_\_  
 Corporation (corporate name) Del Oro Water Co., Inc  
 Organized under laws of (state) California

Principal Officers:  

(Name)	<u>Robert S. Fortino</u>	(Title)	<u>President</u>
(Name)	<u>Janice Hanna</u>	(Title)	<u>Secretary</u>
(Name)		(Title)	
(Name)		(Title)	

8 Names of associated companies:  
 \_\_\_\_\_  
 \_\_\_\_\_

9 Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:  
 \_\_\_\_\_ Date: \_\_\_\_\_  
 \_\_\_\_\_ Date: \_\_\_\_\_  
 \_\_\_\_\_ Date: \_\_\_\_\_  
 \_\_\_\_\_ Date: \_\_\_\_\_

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

11 List Name, Grade, and License Number of all Licensed Operators:  
Jim Roberts T2-13963 & D3-20597  
 \_\_\_\_\_  
 \_\_\_\_\_

NAME OF UTILITY Del Oro Water Co., Inc. PHONE 530-894-1100  
Lime Saddle District  
PERSON RESPONSIBLE FOR THIS REPORT Janice Hanna, Director Corporate Accounting  
(Prepared from Information in the 2007 Annual Report)

	01/01/07	12/31/07_	Average
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant			
2 Land and Land Rights	57,062.00	57,062.00	57,062.00
3 Depreciable Plant	1,387,639.90	1,393,977.12	1,390,808.51
4 Gross Plant in Service	1,444,701.90	1,451,039.12	1,447,870.51
5 Less: Accumulated Depreciation	(778,009.00)	(806,578.00)	(792,293.50)
6 Net Water Plant in Service	666,692.90	644,461.12	655,577.01
7 Water Plant Held for Future Use			
8 Construction Work in Progress	143,377.84	315,822.41	229,600.13
9 Materials and Supplies			
10 Less: Advances for Construction	(18,540.00)	(18,540.00)	(18,540.00)
11 Less: Contribution in Aid of Construction	(460,943.72)	(443,445.72)	(452,194.72)
12 Less: Accumulated Deferred Income and Investment Tax Credits	( )	( )	
13 Net Plant Investment	330,587.02	498,297.81	414,442.42
<b>CAPITALIZATION</b>			
14 Common Stock			
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	3,216.00	6,802.12	5,009.06
17 Retained Earnings	434,276.60	385,155.40	409,716.00
18 Common Stock and Equity (Lines 14 through 17)	437,492.60	391,957.52	414,725.06
19 Preferred Stock			
20 Long-Term Debt			
21 Notes Payable	160,767.69	152,403.11	156,585.40
22 Total Capitalization (Lines 18 through 21)	598,260.29	544,360.63	571,310.46

NAME OF UTILITY Del Oro Water Co., Inc. PHONE 530-894-1100  
Lime Saddle District

<b>INCOME STATEMENT</b>		Annual Amount
23	Unmetered Water Revenue	<u>130,691.26</u>
24	Fire Protection Revenue	<u>                    </u>
25	Irrigation Revenue	<u>                    </u>
26	Metered Water Revenue	<u>200,288.03</u>
27	Total Operating Revenue	<u>330,979.29</u>
28	<u>Operating Expenses</u>	<u>268,992.89</u>
29	Depreciation Expense (Composite Rate _____)	<u>20,107.00</u>
30	Amortization and Property Losses	<u>(9,036.00)</u>
31	Property Taxes	<u>7,449.47</u>
32	Taxes Other Than Income Taxes	<u>                    </u>
33	Total Operating Revenue Deduction Before Taxes	<u>43,465.93</u>
34	California Corp. Franchise Tax	<u>                    </u>
35	Federal Corporate Income Tax	<u>                    </u>
36	Total Operating Revenue Deduction After Taxes	<u>43,465.93</u>
37	Net Operating Income (Loss) - California Water Operations	<u>43,465.93</u>
38	Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	<u>10,705.42</u>
39	Income Available for Fixed Charges	<u>                    </u>
40	Interest Expense	<u>3,094.55</u>
41	Net Income (Loss) Before Dividends	<u>51,076.80</u>
42	Preferred Stock Dividends	<u>                    </u>
43	Net Income (Loss) Available for Common Stock	<u>51,076.80</u>
 <b>OTHER DATA</b>		
44	Refunds of Advances for Construction	<u>                    </u>
45	Total Payroll Charged to Operating Expenses	<u>49,604.00</u>
46	Purchased Water	<u>137,007.52</u>
47	Power	<u>30,962.66</u>

<u>Active Service Connections</u>	(Exc. Fire Protect.) _____	Jan. 1	Dec. 31	Annual Average
48	Metered Service Connections	<u>353</u>	<u>357</u>	<u>355</u>
49	Flat Rate Service Connections	<u>                    </u>	<u>                    </u>	<u>                    </u>
50	Total Active Service Connections	<u>353</u>	<u>357</u>	<u>355</u>

**Excess Capacity and Non-Tariffed Services**

NOTE: In D.00-07-018, D.03-04-028, and D.04-12-023, the CPUC set forth rules and requirements regarding water utilities provision of non-tariffed services using excess capacity. These decisions require water utilities to file an advice letter requesting Commission approval of that service. 2) provide information regarding non-tariffed goods/services in each company's Annual Report to the Commission.

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 200 . . .

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

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

NONE

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

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent:

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

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

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

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Deposits during the year	_____
Interest earned for calendar year	_____
Withdrawals from this account	_____
Balance at end of year	_____

4. Reason or Purpose of Withdrawal from this bank account:

\_\_\_\_\_  
 \_\_\_\_\_



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

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

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits* or (Credits) (e)	Balance End of Year (f)
1		<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**  
**Liabilities and Other Credits**

Line No.	Acct. No.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>CORPORATE CAPITAL AND SURPLUS</b>			
2	201	Common stock	A-6		
3	204	Preferred stock	A-6		
4	211	Other paid-in capital	A-8	6,802.12	3,216.00
5	215	Retained earnings	A-9	385,155.40	384,276.60
6		Total corporate capital and retained earnings		391,957.52	387,492.60
7		<b>PROPRIETARY CAPITAL</b>			
8	218	Proprietary capital	A-10		
9	218.1	Proprietary drawings			
10		Total proprietary capital			
11		<b>LONG TERM DEBT</b>			
12	224	Long term debt	A-11	156,989.66	167,436.79
13	225	Advances from associated companies	A-12		
14		<b>CURRENT AND ACCRUED LIABILITIES</b>			
15	231	Accounts payable		57,779.02	60,518.16
16	232	Short term notes payable			
17	233	Customer deposits		1,800.66	1,799.69
18	235	Payables to associated companies	A-13	2,761.00	6,404.00
19	236	Accrued taxes			
20	237	Accrued interest		27,021.64	28,249.89
21	241	Other current liabilities	A-14	4,299.11	5,130.22
22		Total current and accrued liabilities		93,661.43	102,101.96
23		<b>DEFERRED CREDITS</b>			
24	252	Advances for construction	A-15	18,540.00	18,540.00
25	253	Other credits			
26	255	Accumulated deferred investment tax credits	A-16		
27	282	Accumulated deferred income taxes - ACRS depreciation	A-16		
28	283	Accumulated deferred income taxes - other	A-16		
29		Total deferred credits		18,540.00	18,540.00
30		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
31	271	Contributions in aid of construction	A-17	682,913.72	682,913.72
32	272	Accumulated amortization of contributions		(239,468.00)	(221,970.00)
33		Net contributions in aid of construction		443,445.72	460,943.72
34		Total liabilities and other credits		1,104,594.33	1,136,515.07

**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	1,444,701.90	6,337.22			1,451,039.12
2	103	Water plant held for future use					
3	104	Water plant purchased or sold					
4	105	Construction work in progress - water plant	143,377.84	172,444.57	xxxxxxxxxxxx		315,822.41
5	114	Water plant acquisition adjustments	(197,875.00)		xxxxxxxxxxxx	9,036.00	(188,839.00)
6		Total utility plant	1,390,204.74				1,578,022.53

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

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

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plt Additions During year (c)	Plt Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible plant					
3	303	Land	57,062.00				57,062.00
4		Total non-depreciable plant	57,062.00				57,062.00
5		<b>DEPRECIABLE PLANT</b>					
6	304	Structures					
7	307	Wells	154,856.86				154,856.86
8	317	Other water source plant					
9	311	Pumping equipment	120,454.87	5,617.64			126,072.51
10	320	Water treatment plant	145,897.42				145,897.42
11	330	Reservoirs, tanks and sandpipes	305,194.19				305,194.19
12	331	Water mains	649,258.07				649,258.07
13	333	Services and meter installations					
14	334	Meters	9,011.66	719.58			9,731.24
15	335	Hydrants					
16	339	Other equipment	2,740.52				2,740.52
17	340	Office furniture and equipment	226.31				226.31
18	341	Transportation equipment					
19		Total depreciable plant	1,387,639.90	6,337.22			1,393,977.12
20		Total water plant in service	1,444,701.90	6,337.22			1,451,039.12

\* 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	

**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	580,134		
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	20,107		
4	(b) Charged to Account No 272	17,498		
5	(c) Charged to clearing accounts			
6	(d) Salvage recovered			
7	(e) All other credits (Footnote 2)			
8	Total Credits	37,605		
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	617,739		
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE			%
16				
17	(2) EXPLANATION OF ALL OTHER CREDITS:			
18				
19				
20				
21				
22				
23	(3) EXPLANATION OF ALL OTHER DEBITS:			
24				
25				
26				
27				
28				
29	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION			
30	(a) Straight line	[ ]		
31	(b) Liberalized	[ ]		
32	(1) Sum of the years digits	[ ]		
33	(2) Double declining balance	[ ]		
34	(3) Other	[ ]		
35	(c) Both straight line and liberalized	[ ]		

**SCHEDULE A-3a**  
**Account No. 108 - Analysis of Entries in Depreciation Reserve**

Line No.	Acct No.	Depreciable Plant (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserve During Year Excl. Cost of Removal (d)	Salvage and Cost of Removal Net (Dr.) or (Cr.) (e)	Balance End of Year (f)
1	304	Structures					
2	307	Wells	24,138	1,019			25,157
3	317	Other water source plant	409	24			433
4	311	Pumping equipment	21,064	1,538			22,602
5	320	Water treatment plant	54,662	3,081			57,743
6	330	Reservoirs, tanks and sandpipes	115,043	6,447			121,490
7	331	Water mains	139,554	7,741			147,295
8	333	Services and meter installations					
9	334	Meters	3,068	257			3,325
10	335	Hydrants					
11	339	Other equipment					
12	340	Office furniture and equipment	226	0			226
13	341	Transportation equipment					
14		Total	358,164	20,107			378,271

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

Line No.	Item (a)	Amount (b)
1	Prepaid Property Tax	2,569.83
2	Prepaid Insurance	1,214.25
3	Due UMS	3,216.00
4		
5		
6		
7		
8		
9		
10		

**SCHEDULE A-5**  
**Accounts Nos. 180 and 253 - Unamortized debt discount and expense and unamortized premium on debt**

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

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

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

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

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

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

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

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	Other/Rate Case					3,985.00		460.00	3,525.00
3	Other/Legal I					9,730.50		9,730.50	0.00
4	Other/Legal II					27,344.19		13,193.60	14,150.59
5	Regional CEQA Surchg					(30,359.39)		7,937.02	(38,296.41)
6	PID Condemnation Exp					0.00	15,647.83		15,647.83
7									
8									
9									
10									
11									
12									
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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	Parent Company/UMS	6,802.12
2		
3		
4	Total	6,802.12

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	384,276.60
2	<b>CREDITS</b>	
3	Net income	51,076.80
4	Prior period adjustments	
5	Other credits (detail)	
6	Total credits	435,353.40
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)	(50,198.00)
14	Total debits	
15	Balance end of year	385,155.40

**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>	
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		05-Jun	2030	235,000	156,989.66	2.5			3,094.55
2										
3										
4										
5										
6										

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

Line No.	Nature of Obligation (a)	Amount of Obligation (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1	<b>NONE</b>				
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	2,761.00			
2					
3					
4	Totals	2,761.00			

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

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

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	xxxxxxxxxxxxxxxx	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	NONE			
3				
4				
5	Totals			

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

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

Line No.	Item (a)	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 (e)	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 (f)
			Depreciable (c)	Non-Depreciable (d)		
1	Balance beginning of year	682,914	221,970			
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		17,498			
8	Nondepreciable donated property retired					
9	Other debits*					
10	Total debits	0	17,498			
11	Balance end of year	682,914	239,468			

\* 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	107,045	106,022	1,023
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	107,045	106,022	1,023
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	193,382	177,200	16,182
16		470.2 Commercial and multi-residential	5,505	6,066	(561)
17		470.3 Large water users	1,401	1,454	(53)
18		470.5 Safe Drinking Water Bond Surcharge			
19		470.9 Other metered revenue	21,785	30,594	(8,809)
20		Sub-total	222,073	215,314	6,759
21		Total water service revenues	329,118	321,336	7,782
22	480	Other water revenue	1,861	1,068	793
23		Total operating revenues	330,979	322,404	8,575



**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	137,008	106,263	30,745
4	615	Power	30,963	27,532	3,431
5	616	Other volume related expenses	2,805	2,064	742
6		Total volume related expenses	170,775	135,858	34,917
7		<b>NON-VOLUME RELATED EXPENSES</b>			
8	630	Employee labor	17,210	15,858	1,352
9	640	Materials	2,412	808	1,604
10	650	Contract work	880	960	(80)
11	660	Transportation expenses	3,822	3,605	216
12	664	Other plant maintenance expenses			
13		Total non-volume related expenses	24,324	21,231	3,093
14		Total plant operation and maintenance exp.	195,099	157,089	38,010
15		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
16	670	Office salaries	23,786	18,917	4,869
17	671	Management salaries	8,608	8,529	79
18	674	Employee pensions and benefits	11,168	9,240	1,928
19	676	Uncollectible accounts expense	1,051	141	910
20	678	Office services and rentals	4,069	4,346	(277)
21	681	Office supplies and expenses	8,899	8,595	304
22	682	Professional services	1,656	1,600	56
23	684	Insurance	6,866	7,474	(608)
24	688	Regulatory commission expense	3,985	3,921	64
25	689	General expenses	3,806	2,681	1,125
26		Total administrative and general expenses	73,894	65,444	8,450
27	800	Expenses capitalized			
28		Net administrative and general expense	73,894	65,444	8,450
29		Total operating expenses	268,993	222,533	46,460

**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	7,449		
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	7,449		

**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	10705	
2			
3			
4			
5	Total	10705	

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

Line No.	Description (a)	Amount (b)
1	DWR Construction Loan	3,095
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	3,095

**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		17,210		17,210
2	670	Office salaries		23,786		23,786
3	671	Management salaries		8,608		8,608
4						
5						
6		Total		49,604		49,604

**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	
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									
2									
3									
4									
5									
WELLS						Pumping Capacity ..... (Unit) 2	Annual Quantities Pumped ..... 1000 Gal	Remarks	
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	1 Depth to Water				
6	1						7,736		
7	2						1,808		
8	3						13,781		
9									
10									
TUNNELS AND SPRINGS				FLOW IN ..... (Unit) 2			Annual Quantities Pumped ..... (Unit) 2	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum				
11									
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from	Stirling Bluffs District & Oroville Lake							
17	Annual Quantities purchased						1000 Gal	69,305	
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	
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	Lined 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									
18	Cement - asbestos									
19	Welded steel									
20	Wood									
21	Other (specify)									
22	Totals									

**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	343	347		
Commercial and Multi-residential	8	8		
Large water users				
Public authorities	2	2		
Industrial				
Irrigation				
Other (specify)				
Subtotal	353	357		
Private fire connections				
Public fire hydrants				
Total	353	357		

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

Size	Meters	Services
5/8 x 3/4 - in	326	xxxxxxxxxxxx
3/4 - in	11	336
1 - in	13	13
1.5 - in	0	
2 - in	6	6
6 - in	1	1
8 - in	1	1
- in		
Other		
Total	358	357

**SCHEDULE D-6  
Meter Testing Data**

A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	_____
2. Used, before repair . . . . .	_____
3. Used, after repair . . . . .	_____
4. Found fast, requiring billing adjustment . . . . .	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	_____
2. More than 10, but less than 15 years . . . . .	_____
3. More than 15 years . . . . .	_____

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

Classification of Service	During Current Year								Subtotal
	January	February	March	April	May	June	July		
Single-family residential	2,707	3,739	3,377	5,634	6,446	11,415	12,559	45,877	
Commercial and Multi-residential	169	152	123	260	159	240	261	1,364	
Large water users									
Public authorities	46	0	23	106	44	100	81	400	
Irrigation									
Other (specify)									
Total	2,922	3,891	3,523	6,000	6,649	11,755	12,901	47,641	
Classification of Service	During Current Year							Total	Total Prior Year
	August	September	October	November	December	Subtotal			
Single-family residential	11,601	13,500	5,775	5,309	3,609	39,794	85,671	78,407	
Commercial and Multi-residential	323	319	152	173	122	1,089	2,453	2,684	
Large water users									
Public authorities	84	81	36	25	14	240	640	643	
Irrigation									
Other (specify)									
Total	12,008	13,900	5,963	5,507	3,745	41,123	88,764	81,734	

Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days

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

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

**FACILITIES FEES DATA**

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

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

1. Trust Account Information:

Bank Name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Account Number: \_\_\_\_\_ none \_\_\_\_\_  
 Date Opened: \_\_\_\_\_

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

**A. Commerical**

NAME	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

**B. Residential**

NAME	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Deposits during the year	_____
Interest earned for calendar year	_____
Withdrawals from this account	_____
Balance at end of year	_____

4. Reason or Purpose of Withdrawal from this bank account:

\_\_\_\_\_  
 \_\_\_\_\_





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