

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

CLASS B and C  
WATER UTILITIES

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

2012  
ANNUAL REPORT  
OF

Del Oro Water Co., Inc.

---

Combined

---

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

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Drawer 5172

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Chico, California 95927  
(OFFICIAL MAILING ADDRESS)

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ZIP

**REVISED 8-20-13**

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE YEAR ENDED DECEMBER 31, 2012

REPORT MUST BE FILED NOT LATER THAN APRIL 2, 2013

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## GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NOT LATER THAN APRIL 2, 2013**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION**  
**DIVISION OF WATER AND AUDITS**  
**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 Page 34, must be signed by an authorized 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. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2012, through December 31, 2012. Fiscal year reports will not be accepted.

## **INSTRUCTIONS**

### **FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL 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 instructions 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. - Combined (All districts)

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

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

4. Address where accounting records are maintained:  
426 Broadway, Suite 301, Chico , California 95927

5. Service Area (Refer to district reports if applicable) See individual district reports: Paradise Pines, Lime Saddle, Magalia, Stirling Bluffs, Ferndale, Johnson Park, Country Estates, Walnut Ranch, Pine Flat, Pine Mt, Strawberry, Arbuckle, Mount Lassen, River Island, Grandview Gardens, East Plano, and Metropolitan

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)  
Name: See individual district reports noted above Telephone: 530-894-1100 ext 109  
Address: Drawer 5172, 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 Date: 1963

Principal Officers:  
Name: Robert S. Fortino Title: Chief Executive Officer - Director  
Name: Bryan Fortino Title: Chief Financial Officer - Director  
Name: Paul Matulich Title: Asst. Secretary - Director  
Name: Janice Hanna Title: Secretary

8. Names of associated companies: Utility Management Service, Inc. and Safor Corporation

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:  
Name: \_\_\_\_\_ Date: \_\_\_\_\_  
Name: \_\_\_\_\_ Date: \_\_\_\_\_  
Name: \_\_\_\_\_ Date: \_\_\_\_\_  
Name: \_\_\_\_\_ 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:  
See individual district reports noted above  
\_\_\_\_\_  
\_\_\_\_\_

## BALANCE SHEET AND CAPITALIZATION DATA

Calendar Year 2012

NAME OF UTILITY Del Oro Water Co., Inc. - Combined (All districts) Telephone: 530-894-1100 ext 103

PERSON RESPONSIBLE FOR THIS REPORT Janice Hanna

	<u>1/1/2012</u>	<u>12/31/2012</u>	<u>Average</u>
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	363,300	363,300	363,300
2 Land and Land Rights	896,652	896,652	896,652
3 Depreciable Plant	18,540,023	18,700,603	18,620,313
<b>4 Gross Plant in Service</b>	<b>19,799,975</b>	<b>19,960,555</b>	<b>19,880,265</b>
5 Less: Accumulated Depreciation	(7,715,256)	(8,188,601)	(7,951,928)
<b>6 Net Water Plant in Service</b>	<b>12,084,719</b>	<b>11,771,955</b>	<b>11,928,337</b>
7 Water Plant Held for Future Use	-	-	-
8 Construction Work in Progress	1,270,676	6,428,570	3,849,623
9 Materials and Supplies	9,692	9,692	9,692
10 Less: Advances for Construction	(1,038,755)	(1,019,439)	(1,029,097)
11 Less: Contribution in Aid of Construction	(3,672,191)	(3,557,045)	(3,614,618)
12 Less: Accumulated Deferred Income and Investment Tax Credits	-	-	-
<b>13 Net Plant Investment</b>	<b>8,654,142</b>	<b>13,633,733</b>	<b>11,143,938</b>
<b>CAPITALIZATION</b>			
14 Common Stock	21,820	21,820	21,820
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Paid-in Capital	9,118,506	10,738,023	9,928,265
17 Retained Earnings	(788,276)	(796,204)	(792,240)
18 Common Stock and Equity (Lines 14 through 17)	<b>8,352,050</b>	<b>9,963,639</b>	<b>9,157,845</b>
19 Preferred Stock	-	-	-
20 Long-Term Debt	134,403	4,474,399	2,304,401
21 Notes Payable	-	-	-
22 Total Capitalization (Lines 18 through 21)	<b>8,486,453</b>	<b>14,438,038</b>	<b>11,462,246</b>

## BALANCE SHEET AND CAPITALIZATION DATA

Calendar Year 2012

NAME OF UTILITY Del Oro Water Co., Inc. - Combined (All districts) Telephone: 530-894-1100 ext 103

PERSON RESPONSIBLE FOR THIS REPORT Janice Hanna

	<u>1/1/2012</u>	<u>12/31/2012</u>	<u>Average</u>
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	363,300	363,300	363,300
2 Land and Land Rights	896,652	896,652	896,652
3 Depreciable Plant	18,540,023	18,700,320	18,620,172
<b>4 Gross Plant in Service</b>	<b>19,799,975</b>	<b>19,960,272</b>	<b>19,880,123</b>
5 Less: Accumulated Depreciation	(7,715,256)	(8,188,503)	(7,951,879)
<b>6 Net Water Plant in Service</b>	<b>12,084,719</b>	<b>11,771,769</b>	<b>11,928,244</b>
7 Water Plant Held for Future Use	-	-	-
8 Construction Work in Progress	1,270,676	1,251,770	1,261,223
9 Materials and Supplies	9,692	9,692	9,692
10 Less: Advances for Construction	(1,038,755)	(1,019,439)	(1,029,097)
11 Less: Contribution in Aid of Construction	(3,672,191)	(3,557,045)	(3,614,618)
12 Less: Accumulated Deferred Income and Investment Tax Credits	-	-	-
<b>13 Net Plant Investment</b>	<b>8,654,142</b>	<b>8,456,747</b>	<b>8,555,444</b>
<b>CAPITALIZATION</b>			
14 Common Stock	21,820	21,820	21,820
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Paid-in Capital	9,118,506	9,230,989	9,174,748
17 Retained Earnings	(788,276)	(796,014)	(792,145)
18 Common Stock and Equity (Lines 14 through 17)	<b>8,352,050</b>	<b>8,456,796</b>	<b>8,404,423</b>
19 Preferred Stock	-	-	-
20 Long-Term Debt	134,403	128,400	131,401
21 Notes Payable	-	-	-
22 Total Capitalization (Lines 18 through 21)	<b>8,486,453</b>	<b>8,585,195</b>	<b>8,535,824</b>



## INCOME STATEMENT AND OTHER DATA

Calendar Year 2012

NAME OF UTILITY Del Oro Water Co., Inc. - Combined (All districts) Telephone: 530-894-1100 ext 103

<b>INCOME STATEMENT</b>	<b>Annual Amount</b>
23 Unmetered Water Revenue	2,020,414
24 Fire Protection Revenue	55,979
25 Irrigation Revenue	87,076
26 Metered Water Revenue	2,512,271
Other Water Revenue	355,118
<b>27 Total Operating Revenue</b>	<b>5,030,857</b>
28 <u>Operating Expenses</u>	<u>(3,496,252)</u>
29 Depreciation Expense (Composite Rate: _____ )	<u>(377,224)</u>
30 Amortization and Property Losses	-
31 Property Taxes	(88,199)
32 Taxes Other Than Income Taxes	(113,999)
<b>33 Total Operating Revenue Deduction Before Taxes</b>	<b><u>(4,075,674)</u></b>
34 California Corp. Franchise Tax	(800)
35 Federal Corporate Income Tax	-
<b>36 Total Operating Revenue Deduction After Taxes</b>	<b><u>(4,076,474)</u></b>
<b>37 Net Operating Income (Loss) - California Water Operations</b>	<b>954,383</b>
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	(1,162)
<b>39 Income Available for Fixed Charges</b>	<b>953,222</b>
40 Interest Expense	(3,290)
<b>41 Net Income (Loss) Before Dividends</b>	<b>949,932</b>
42 Preferred Stock Dividends	-
<b>43 Net Income (Loss) Available for Common Stock</b>	<b><u>949,932</u></b>
 <b>OTHER DATA</b>	
44 Refunds of Advances for Construction	19,316
45 Total Payroll Charged to Operating Expenses	1,316,874
46 Purchased Water	363,034
47 Power	583,666

<u>Active Service Connections</u>	(Exc. Fire Protect.) <u>11</u>	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		7734	7742	7738
49 Flat Rate Service Connections		251	255	253
50 Total Active Service Connections		<u>7985</u>	<u>7997</u>	<u>7991</u>

## INCOME STATEMENT AND OTHER DATA

Calendar Year 2012

NAME OF UTILITY Del Oro Water Co., Inc. - Combined (All districts) Telephone: 530-894-1100 ext 103

<b>INCOME STATEMENT</b>	<b>Annual Amount</b>
23 Unmetered Water Revenue	2,020,414
24 Fire Protection Revenue	55,979
25 Irrigation Revenue	87,076
26 Metered Water Revenue	2,512,271
Other Water Revenue	355,118
<b>27 Total Operating Revenue</b>	<b>5,030,857</b>
28 <u>Operating Expenses</u>	<u>(3,495,876)</u>
29 Depreciation Expense (Composite Rate: _____ )	<u>(377,312)</u>
30 Amortization and Property Losses	-
31 Property Taxes	(88,199)
32 Taxes Other Than Income Taxes	(113,999)
<b>33 Total Operating Revenue Deduction Before Taxes</b>	<b><u>(4,075,386)</u></b>
34 California Corp. Franchise Tax	(800)
35 Federal Corporate Income Tax	-
<b>36 Total Operating Revenue Deduction After Taxes</b>	<b><u>(4,076,186)</u></b>
<b>37 Net Operating Income (Loss) - California Water Operations</b>	<b>954,672</b>
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	(1,162)
<b>39 Income Available for Fixed Charges</b>	<b>953,510</b>
40 Interest Expense	(3,290)
<b>41 Net Income (Loss) Before Dividends</b>	<b>950,220</b>
42 Preferred Stock Dividends	-
<b>43 Net Income (Loss) Available for Common Stock</b>	<b><u>950,220</u></b>
 <b>OTHER DATA</b>	
44 Refunds of Advances for Construction	19,316
45 Total Payroll Charged to Operating Expenses	1,316,874
46 Purchased Water	363,034
47 Power	583,666

<u>Active Service Connections</u>	(Exc. Fire Protect.) <u>11</u>	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		7734	7742	7738
49 Flat Rate Service Connections		251	255	253
50 Total Active Service Connections		<u>7985</u>	<u>7997</u>	<u>7991</u>

**Excess Capacity and Non-Tariffed Services**

NOTE: In D.00-07-018, D.03-04-028, and D. 04-12-023, the CPUC set forth rules and requirements regarding water utilities provision of non-tariffed services using excess capacity. These decisions require water utilities to: 1) file an advice letter requesting Commission approval of that service, 2) provide information regarding non-tariffed goods/services in each companies Annual Report to the Commission.

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2012:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number

**SCHEDULE A  
COMPARATIVE BALANCE SHEET  
Assets and Other Debits**

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
		<b>UTILITY PLANT</b>			
1	101	Water plant in service	A-1	19,960,555	19,799,975
2	103	Water plant held for future use	A-1 & A-1b	-	-
3	104	Water plant purchased or sold	A-1	-	-
4	105	Water plant construction work in progress	A-1	6,428,570	1,270,676
<b>5</b>		<b>Total utility plant</b>		<b>26,389,126</b>	<b>21,070,651</b>
6	106	Accumulated depreciation of water plant	A-3	(8,188,601)	(7,715,256)
7	114	Water plant acquisition adjustments	A-1	(210,879)	(217,756)
<b>8</b>		<b>Total amortization and adjustments</b>		<b>(8,399,480)</b>	<b>(7,933,012)</b>
<b>9</b>		<b>Net utility plant</b>		<b>17,989,646</b>	<b>13,137,639</b>
		<b>INVESTMENTS</b>			
10	121	Non-utility property and other assets	A-2	89,200	91,700
11	122	Accumulated depreciation of non-utility property	A-3		
<b>12</b>		<b>Net non-utility property</b>		<b>-</b>	<b>-</b>
13	123	Investments in associated companies			
14	124	Other investments			
<b>15</b>		<b>Total investments</b>		<b>89,200</b>	<b>91,700</b>
		<b>CURRENT AND ACCRUED ASSETS</b>			
16	131	Cash		679,950	579,892
17	132	Special accounts		1,459,901	939,429
18	141	Accounts receivable - customers		276,982	258,835
19	142	Receivables from associated companies		20,726	30,603
20	143	Accumulated provision for uncollectible accounts		-	-
21	151	Materials and supplies		9,692	9,692
22	174	Other current assets	A-4	95,425	65,031
<b>23</b>		<b>Total current and accrued assets</b>		<b>2,542,676</b>	<b>1,883,481</b>
<b>24</b>	<b>180</b>	<b>Deferred charges</b>	<b>A-5</b>	<b>589,719</b>	<b>72,356</b>
<b>25</b>		<b>Total assets and deferred charges</b>		<b>21,211,241</b>	<b>15,185,175</b>

**SCHEDULE A  
COMPARATIVE BALANCE SHEET  
Assets and Other Debits**

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
		<b>UTILITY PLANT</b>			
1	101	Water plant in service	A-1	19,960,272	19,799,975
2	103	Water plant held for future use	A-1 & A-1b	-	-
3	104	Water plant purchased or sold	A-1	-	-
4	105	Water plant construction work in progress	A-1	1,251,770	1,270,676
<b>5</b>		<b>Total utility plant</b>		<b>21,212,041</b>	<b>21,070,651</b>
6	106	Accumulated depreciation of water plant	A-3	(8,188,503)	(7,715,256)
7	114	Water plant acquisition adjustments	A-1	(210,879)	(217,756)
<b>8</b>		<b>Total amortization and adjustments</b>		<b>(8,399,382)</b>	<b>(7,933,012)</b>
<b>9</b>		<b>Net utility plant</b>		<b>12,812,659</b>	<b>13,137,639</b>
		<b>INVESTMENTS</b>			
10	121	Non-utility property and other assets	A-2	89,200	91,700
11	122	Accumulated depreciation of non-utility property	A-3		
<b>12</b>		<b>Net non-utility property</b>		<b>-</b>	<b>-</b>
13	123	Investments in associated companies			
14	124	Other investments			
<b>15</b>		<b>Total investments</b>		<b>89,200</b>	<b>91,700</b>
		<b>CURRENT AND ACCRUED ASSETS</b>			
16	131	Cash		679,950	579,892
17	132	Special accounts		1,126,247	939,429
18	141	Accounts receivable - customers		276,982	258,835
19	142	Receivables from associated companies		20,726	30,603
20	143	Accumulated provision for uncollectible accounts		-	-
21	151	Materials and supplies		9,692	9,692
22	174	Other current assets	A-4	95,425	65,031
<b>23</b>		<b>Total current and accrued assets</b>		<b>2,209,022</b>	<b>1,883,481</b>
<b>24</b>	<b>180</b>	<b>Deferred charges</b>	<b>A-5</b>	<b>279,365</b>	<b>72,356</b>
<b>25</b>		<b>Total assets and deferred charges</b>		<b>15,390,246</b>	<b>15,185,175</b>

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

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
<b>CORPORATE CAPITAL AND SURPLUS</b>					
1	201	Common stock	A-6	21,820	21,820
2	204	Preferred stock	A-6	-	-
3	211	Other paid-in capital	A-8	10,738,023	9,118,506
4	215	Retained earnings	A-9	(796,204)	(788,276)
<b>5</b>		<b>Total corporate capital and retained earnings</b>		<b>9,963,639</b>	<b>8,352,050</b>
<b>PROPRIETARY CAPITAL</b>					
6	218	Proprietary capital	A-10	-	-
7	218.1	Proprietary drawings		-	-
<b>8</b>		<b>Total proprietary capital</b>		<b>-</b>	<b>-</b>
<b>LONG TERM DEBT</b>					
9	224	Long term debt	A-11	4,474,399	134,403
10	225	Advances from associated companies	A-12	-	-
<b>CURRENT AND ACCRUED LIABILITIES</b>					
11	231	Accounts payable		255,709	214,735
12	232	Short term notes payable		-	-
13	233	Customer deposits		48,625	39,269
14	235	Payables to associated companies	A-13	20,726	18,143
15	236	Accrued taxes		4,826	4,420
16	237	Accrued interest		-	-
17	241	Other current liabilities	A-14	75,065	70,905
<b>18</b>		<b>Total current and accrued liabilities</b>		<b>404,951</b>	<b>347,472</b>
<b>DEFERRED CREDITS</b>					
19	252	Advances for construction	A-15	1,019,439	1,038,755
20	253	Other credits		1,791,767	1,640,305
21	255	Accumulated deferred investment tax credits	A-16	-	-
22	282	Accumulated deferred income taxes - ACRS depreciation	A-16	-	-
23	283	Accumulated deferred income taxes - other	A-16	-	-
<b>24</b>		<b>Total deferred credits</b>		<b>2,811,206</b>	<b>2,679,060</b>
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>					
25	271	Contributions in aid of construction	A-17	5,971,294	5,971,294
26	272	Accumulated amortization of contributions	A-17	(2,414,248)	(2,299,103)
<b>27</b>		<b>Net contributions in aid of construction</b>		<b>3,557,045</b>	<b>3,672,191</b>
<b>28</b>		<b>Total liabilities and other credits</b>		<b>21,211,241</b>	<b>15,185,175</b>

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

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
<b>CORPORATE CAPITAL AND SURPLUS</b>					
1	201	Common stock	A-6	21,820	21,820
2	204	Preferred stock	A-6	-	-
3	211	Other paid-in capital	A-8	9,230,989	9,118,506
4	215	Retained earnings	A-9	(796,014)	(788,276)
<b>5</b>		<b>Total corporate capital and retained earnings</b>		<b>8,456,796</b>	<b>8,352,050</b>
<b>PROPRIETARY CAPITAL</b>					
6	218	Proprietary capital	A-10	-	-
7	218.1	Proprietary drawings		-	-
<b>8</b>		<b>Total proprietary capital</b>		<b>-</b>	<b>-</b>
<b>LONG TERM DEBT</b>					
9	224	Long term debt	A-11	128,400	134,403
10	225	Advances from associated companies	A-12	-	-
<b>CURRENT AND ACCRUED LIABILITIES</b>					
11	231	Accounts payable		255,709	214,735
12	232	Short term notes payable		-	-
13	233	Customer deposits		48,625	39,269
14	235	Payables to associated companies	A-13	20,726	18,143
15	236	Accrued taxes		4,826	4,420
16	237	Accrued interest			-
17	241	Other current liabilities	A-14	75,065	70,905
<b>18</b>		<b>Total current and accrued liabilities</b>		<b>404,951</b>	<b>347,472</b>
<b>DEFERRED CREDITS</b>					
19	252	Advances for construction	A-15	1,019,439	1,038,755
20	253	Other credits		1,823,616	1,640,305
21	255	Accumulated deferred investment tax credits	A-16	-	-
22	282	Accumulated deferred income taxes - ACRS depreciation	A-16	-	-
23	283	Accumulated deferred income taxes - other	A-16	-	-
<b>24</b>		<b>Total deferred credits</b>		<b>2,843,054</b>	<b>2,679,060</b>
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>					
25	271	Contributions in aid of construction	A-17	5,971,294	5,971,294
26	272	Accumulated amortization of contributions	A-17	(2,414,248)	(2,299,103)
<b>27</b>		<b>Net contributions in aid of construction</b>		<b>3,557,045</b>	<b>3,672,191</b>
<b>28</b>		<b>Total liabilities and other credits</b>		<b>15,390,246</b>	<b>15,185,175</b>

**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	19,799,975	180,798	(20,218)	-	19,960,555
2	103	Water plant held for future use					-
3	104	Water plant purchased or sold					-
4	105	Construction work in progress - water plant	1,270,676	5,157,894		-	6,428,570
5	114	Water plant acquisition adjustments	(217,756)	6,877		-	(210,879)
<b>6</b>		<b>Total utility plant</b>	<b>20,852,895</b>	<b>5,345,570</b>		<b>-</b>	<b>26,178,247</b>

\* 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)
		<b>NON-DEPRECIABLE PLANT</b>					
1	301	Intangible plant	363,300	-	-		363,300
2	303	Land	896,652	-	-		896,652
<b>3</b>		<b>Total non-depreciable plant</b>	<b>1,259,952</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,259,952</b>
		<b>DEPRECIABLE PLANT</b>					
4	304	Structures	285,640	970	-		286,610
5	307	Wells	2,847,823	43,644	-		2,891,466
6	317	Other water source plant	94,326	-	-		94,326
7	311	Pumping equipment	2,317,945	31,976	-		2,349,921
8	320	Water treatment plant	1,041,092	9,960	-		1,051,052
9	330	Reservoirs, tanks and sandpipes	1,971,113	38,076	-		2,009,189
10	331	Water mains	7,768,920	1,838	-		7,770,758
11	333	Services and meter installations	755,310	-	-		755,310
12	334	Meters	656,819	7,398	-		664,218
13	335	Hydrants	225,805	7,267	-		233,072
14	339	Other equipment	297,711	10,251	-		307,962
15	340	Office furniture and equipment	155,711	29,419	-		185,129
16	341	Transportation equipment	121,809	-	(20,218)		101,591
<b>17</b>		<b>Total depreciable plant</b>	<b>18,540,023</b>	<b>180,798</b>	<b>(20,218)</b>	<b>-</b>	<b>18,700,603</b>
<b>18</b>		<b>Total water plant in service</b>	<b>19,799,975</b>	<b>180,798</b>	<b>(20,218)</b>	<b>-</b>	<b>19,960,555</b>

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



**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	19,799,975	180,798	(20,502)	-	19,960,272
2	103	Water plant held for future use					-
3	104	Water plant purchased or sold					-
4	105	Construction work in progress - water plant	1,270,676	-		(18,907)	1,251,770
5	114	Water plant acquisition adjustments	(217,756)	6,877		-	(210,879)
<b>6</b>		<b>Total utility plant</b>	<b>20,852,895</b>	<b>187,675</b>		<b>(18,907)</b>	<b>21,001,162</b>

\* 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)
		<b>NON-DEPRECIABLE PLANT</b>					
1	301	Intangible plant	363,300	-	-		363,300
2	303	Land	896,652	-	-		896,652
<b>3</b>		<b>Total non-depreciable plant</b>	<b>1,259,952</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,259,952</b>
		<b>DEPRECIABLE PLANT</b>					
4	304	Structures	285,640	970	-		286,610
5	307	Wells	2,847,823	43,644	-		2,891,466
6	317	Other water source plant	94,326	-	-		94,326
7	311	Pumping equipment	2,317,945	31,976	-		2,349,921
8	320	Water treatment plant	1,041,092	9,960	-		1,051,052
9	330	Reservoirs, tanks and sandpipes	1,971,113	38,076	-		2,009,189
10	331	Water mains	7,768,920	1,838	-		7,770,758
11	333	Services and meter installations	755,310	-	-		755,310
12	334	Meters	656,819	7,398	-		664,218
13	335	Hydrants	225,805	7,267	-		233,072
14	339	Other equipment	297,711	10,251	-		307,962
15	340	Office furniture and equipment	155,711	29,419	-		185,129
16	341	Transportation equipment	121,809	-	(20,502)		101,307
<b>17</b>		<b>Total depreciable plant</b>	<b>18,540,023</b>	<b>180,798</b>	<b>(20,502)</b>	<b>-</b>	<b>18,700,320</b>
<b>18</b>		<b>Total water plant in service</b>	<b>19,799,975</b>	<b>180,798</b>	<b>(20,502)</b>	<b>-</b>	<b>19,960,272</b>

\* 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	Contributed Project - Johnson Park	89,200
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	89,200

**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	7,715,256		
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	377,224		
4	(b) Charged to Account No 272	96,121		
5	(c) Charged to clearing accounts			
6	(d) Salvage recovered			
7	(e) All other credits (Footnote 2)			
<b>8</b>	<b>Total Credits</b>	<b>473,345</b>	<b>0</b>	<b>0</b>
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)			
<b>13</b>	<b>Total debits</b>	<b>-</b>	<b>0</b>	<b>0</b>
<b>14</b>	<b>Balance in reserve at end of year</b>	<b>8,188,601</b>	<b>0</b>	<b>0</b>
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-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	7,715,256		
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	377,312		
4	(b) Charged to Account No 272	95,935		
5	(c) Charged to clearing accounts			
6	(d) Salvage recovered			
7	(e) All other credits (Footnote 2)			
<b>8</b>	<b>Total Credits</b>	<b>473,247</b>	<b>0</b>	<b>0</b>
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)			
<b>13</b>	<b>Total debits</b>	<b>-</b>	<b>0</b>	<b>0</b>
<b>14</b>	<b>Balance in reserve at end of year</b>	<b>8,188,503</b>	<b>0</b>	<b>0</b>
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 Excluding Costs of Removal (d)	Salvage and Cost of Removal Net (Dr.) or (Cr.) (e)	Balance End of Year (f)
1	304	Structures					-
2	307	Wells					-
3	317	Other water source plant					-
4	311	Pumping equipment					-
5	320	Water treatment plant					-
6	330	Reservoirs, tanks and sandpipes					-
7	331	Water mains					-
8	333	Services and meter installations					-
9	334	Meters					-
10	335	Hydrants					-
11	339	Other equipment					-
12	340	Office furniture and equipment					-
13	341	Transportation equipment					-
<b>14</b>		<b>Total</b>	<b>5,503,034</b>	<b>379,421</b>	<b>-</b>	<b>-</b>	<b>5,882,455</b>

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

Line No.	Item (a)	Amount (b)
1	Prepaid Tax	16,118
2	Prepaid Insurance	22,986
3	Misc Receivables - Other	56,321
4		
5		
6		
7		
8		
9		
<b>10</b>	<b>Total</b>	<b>95,425</b>

**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 Excluding Costs of Removal (d)	Salvage and Cost of Removal Net (Dr.) or (Cr.) (e)	Balance End of Year (f)
1	304	Structures					-
2	307	Wells					-
3	317	Other water source plant					-
4	311	Pumping equipment					-
5	320	Water treatment plant					-
6	330	Reservoirs, tanks and sandpipes					-
7	331	Water mains					-
8	333	Services and meter installations					-
9	334	Meters					-
10	335	Hydrants					-
11	339	Other equipment					-
12	340	Office furniture and equipment					-
13	341	Transportation equipment					-
<b>14</b>		<b>Total</b>	<b>5,503,034</b>	<b>379,323</b>	<b>-</b>	<b>-</b>	<b>5,882,357</b>

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

Line No.	Item (a)	Amount (b)
1	Prepaid Tax	16,118
2	Prepaid Insurance	22,986
3	Misc Receivables - Other	56,321
4		
5		
6		
7		
8		
9		
<b>10</b>	<b>Total</b>	<b>95,425</b>

**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 Debts (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	Cash Surrender Value Asset					119,005	9,133		128,138
2	Def Regional CEQA Surcharge					(243,888)	243,888		(0)
3	2012 SRF Legal Expense					-	21,006		21,006
4	Def SRF/Incom/Payments					55,533	87,416		142,949
5	Legal/Engineering					101,006		(26,763)	74,243
6	Def Purchased Water					38,970		(16,482)	22,487
7	Interest Regional Project					61,164	90,147		151,311
8	Deferred Water Rights					3,119			3,119
9	Def Emergency Costs					17,817	41,610		59,427
10	LIRAMN Account					(13,904)		(5,979)	(19,883)
11	Other					-	6,921		6,921
12									-
13									-
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
<b>28</b>	<b>Total</b>					<b>138,821</b>	<b>500,122</b>	<b>(49,224)</b>	<b>589,719</b>

**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 Debts (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	Cash Surrender Value Asset					119,005	9,133		128,138
2	Def Regional CEQA Surcharge					(243,888)		(66,466)	(310,354)
3	2012 SRF Legal Expense					-	21,006		21,006
4	Def SRF/Incom/Payments					55,533	87,416		142,949
5	Legal/Engineering					101,006		(26,763)	74,243
6	Def Purchased Water					38,970		(16,482)	22,487
7	Interest Regional Project					61,164	90,147		151,311
8	Deferred Water Rights					3,119			3,119
9	Def Emergency Costs					17,817	41,610		59,427
10	LIRAMN Account					(13,904)		(5,979)	(19,883)
11	Other					-	6,921		6,921
12									-
13									-
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
<b>28</b>	<b>Total</b>					<b>138,821</b>	<b>256,234</b>	<b>(115,689)</b>	<b>279,365</b>



**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	<b>Common</b>	1965	25,000	10	2,182	21,820		None
2								
3								
4								
5								
6								
7								
8							Total	0

**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	<b>Utility Management Services (UMS)</b>	2,182		
2				
3				
4				
5				
6				
7				
8				
9				
10	<b>Total number of shares</b>	<b>2,182</b>	<b>Total number of shares</b>	

**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	Capital Surplus derived from 22% Reserve and Charged to advances for construction	432,224
2	Parent Company / UMS	10,305,799
3		
4		
5		
6		
7		
8	<b>Total</b>	<b>10,738,023</b>

**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	<b>Common</b>	1965	25,000	10	2,182	21,820		None
2								
3								
4								
5								
6								
7								
8							Total	0

**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	<b>Utility Management Services (UMS)</b>	2,182		
2				
3				
4				
5				
6				
7				
8				
9				
10	<b>Total number of shares</b>	<b>2,182</b>	<b>Total number of shares</b>	

**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	Capital Surplus derived from 22% Reserve and Charged to advances for construction	432,224
2	Parent Company / UMS	8,798,765
3		
4		
5		
6		
7		
8	<b>Total</b>	<b>9,230,989</b>

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	(788,778)
2	CREDITS	
3	Net income	949,932
4	Prior period adjustments	(186)
5	Other credits (detail)	
6	Total Credits	949,746
7		
8	DEBITS	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail) <span style="float: right;">Dividends Paid</span>	(957,173)
14	Total Debits	(957,173)
15	Balance end of year	(796,204)

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	CREDITS	
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total Credits	0
7	DEBITS	
8	Net losses	
9	Withdrawals during year	
10	Other debits (detail)	
11	Total Debits	0
12	Balance end of year	0

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	(788,276)
2	CREDITS	
3	Net income	950,220
4	Prior period adjustments	(785)
5	Other credits (detail)	
6	Total Credits	949,435
7		
8	DEBITS	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	(957,173)
13	Other debits (detail)	
14	Total Debits	(957,173)
15	Balance end of year	(796,014)

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	CREDITS	
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total Credits	0
7	DEBITS	
8	Net losses	
9	Withdrawals during year	
10	Other debits (detail)	
11	Total Debits	0
12	Balance end of year	0

**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)	Interest Rate (g)	Interest Accrued During Year (h)	Sinking Fund (i)	Interest Paid During Year (j)
1	DWR Construction Loan		6/5/2010	2030	235,000	128,400	25			3,290
2	<b>SRF Loan</b>		9/1/2009	8/31/2029	4,460,879	4,346,000	2.28%	90,043	0	90,043
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					
5					
6	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./ Intercompany - Payable	(20,726)			
2	Del Oro Water Co./ Intercompany - Receivable	20,726			
3					
4					
5					
6	Totals	-			

**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)	Interest Rate (g)	Interest Accrued During Year (h)	Sinking Fund (i)	Interest Paid During Year (j)
1	DWR Construction Loan		6/5/2010	2030	235,000	128,400	25			3,290
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					
5					
6	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./ Intercompany - Payable	(20,726)			
2	Del Oro Water Co./ Intercompany - Receivable	20,726			
3					
4					
5					
6	Totals	-			

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

Line No.	Description (a)	Balance End of Year (b)
1	PUC Surtax Payable	18,271
2	Salaries & Wages Payable	56,794
3		
4		
5	<b>Total</b>	<b>75,065</b>

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year		1,038,755
2	Additions during year		
3	Subtotal - Beginning balance plus additions during year		1,038,755
4	Charges during year:		
5	Refunds		
6	Percentage of revenue basis	19,316	
7	Proportionate cost basis		
8	Present worth basis		
9	Total refunds	19,316	
10	Transfers to Acct. 271, Contributions in aid of Construction		
11	Due to expiration of contracts		
12	Due to present worth discount		
13	Total transfers to Acct. 271	-	
14	Securities Exchanged for Contracts (Enter detail below)		
15	Subtotal - charges during year	19,316	
16	Balance end of year		1,019,439

**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	<b>NONE</b>			
2				
3				
4				
5	Total	0	0	0

**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 non-depreciable 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 non-depreciable property shall remain unchanged until the property is sold or otherwise retired. Upon retirement, the cost of such non-depreciable 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.	Description	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 <sup>2</sup> (e)	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 <sup>3</sup> (f)
			Depreciable (c)	Non-Depreciable <sup>1</sup> (d)		
1	Balance beginning of year	5,971,294	2,299,103			
2	Add: Credits to account during year	-	-			
3	Contributions revived during year	-	-			
4	Other credits*	-	-			
5	Total credits	-	-	0	0	0
6	Deduct: Debits to Account during year					
7	Depreciation charges for year	-	115,145			
8	Non-depreciable donated property retired	-	-			
9	Other debits*	-	-			
10	Total debits	-	115,145	0	0	0
11	Balance end of year	5,971,294	2,414,248	0	0	0

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



**SCHEDULE B  
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
		<b>UTILITY OPERATING INCOME</b>		
1	400	<b>Operating Revenues</b>	B-1	5,030,857
		<b>OPERATING REVENUE DEDUCTIONS</b>		
2	401	Operating expenses	B-2	(3,496,252)
3	403	Depreciation expense	A-3	(377,224)
4	407	SDWBA loan amortization expense	pages 7 & 8	
5	408	Taxes other than income taxes	B-3	(202,198)
6	409	State corporate income tax expense	B-3	(800)
7	410	Federal corporate income tax expense	B-3	-
<b>8</b>		<b>Total operating revenue deductions</b>		<b>(4,076,474)</b>
<b>9</b>		<b>Total utility operating income</b>		<b>954,383</b>
		<b>OTHER INCOME AND DEDUCTIONS</b>		
10	421	Non-utility income	B-5	1,338
11	426	Miscellaneous non-utility expense	B-5	(2,500)
12	427	Interest expense	B-6	(3,290)
<b>13</b>		<b>Total other income and deductions</b>		<b>(4,452)</b>
<b>14</b>		<b>Net income</b>		<b>949,932</b>

**SCHEDULE B  
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
<b>UTILITY OPERATING INCOME</b>				
1	400	<b>Operating Revenues</b>	B-1	5,030,857
<b>OPERATING REVENUE DEDUCTIONS</b>				
2	401	Operating expenses	B-2	(3,495,876)
3	403	Depreciation expense	A-3	(377,312)
4	407	SDWBA loan amortization expense	pages 7 & 8	
5	408	Taxes other than income taxes	B-3	(202,198)
6	409	State corporate income tax expense	B-3	(800)
7	410	Federal corporate income tax expense	B-3	-
<b>8</b>		<b>Total operating revenue deductions</b>		<b>(4,076,186)</b>
<b>9</b>		<b>Total utility operating income</b>		<b>954,672</b>
<b>OTHER INCOME AND DEDUCTIONS</b>				
10	421	Non-utility income	B-5	1,338
11	426	Miscellaneous non-utility expense	B-5	(2,500)
12	427	Interest expense	B-6	(3,290)
<b>13</b>		<b>Total other income and deductions</b>		<b>(4,452)</b>
<b>14</b>		<b>Net income</b>		<b>950,220</b>

**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 (Parenthesis) (d)
		<b>WATER SERVICE REVENUES</b>			
1	460	Unmetered water revenue			
2		460.1 Single - family residential	2,020,414	1,919,844	100,570
3		460.2 Commercial and multi-residential	-	-	-
4		460.3 Large water users	-	-	-
5		460.5 Safe Drinking Water Bond Surcharge	-	-	-
6		460.9 Other unmetered revenue	-	-	-
7		<b>Sub-total</b>	<b>2,020,414</b>	<b>1,919,844</b>	<b>100,570</b>
					-
8	462	Fire protection revenue			
9		462.1 Public fire protection	-	-	-
10		462.2 Private fire protection	55,979	55,979	-
11		<b>Sub-total</b>	<b>55,979</b>	<b>55,979</b>	<b>-</b>
					-
12	465	<b>Irrigation revenue</b>	<b>87,076</b>	<b>55,086</b>	<b>31,990</b>
					-
13	470	Metered water revenue			
14		470.1 Single-family residential	2,265,200	1,786,491	478,709
15		470.2 Commercial and multi-residential	70,878	56,284	14,594
16		470.3 Large water users	74,520	42,733	31,787
17		470.5 Safe Drinking Water Bond Surcharge	-	-	-
18		470.9 Other metered revenue	101,675	102,485	(811)
19		<b>Sub-total</b>	<b>2,512,271</b>	<b>1,987,993</b>	<b>524,278</b>
20		<b>Total water service revenues</b>	<b>4,675,740</b>	<b>4,018,902</b>	<b>656,838</b>
					-
21	480	Approved Total Surcharge Revenue	212,441	109,130	103,311
21	480	Other water revenue	142,677	100,594	42,083
22		<b>Total operating revenues</b>	<b>5,030,857</b>	<b>4,228,626</b>	<b>698,921</b>

**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 (Parenthesis) (d)
		<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
		<b>VOLUME RELATED EXPENSES</b>			
1	610	Purchased water	363,034	398,220	(35,186)
2	615	Power	583,666	469,954	113,712
3	616	Other volume related expenses	27,619	17,412	10,207
<b>4</b>		<b>Total volume related expenses</b>	<b>974,320</b>	<b>885,587</b>	<b>88,733</b>
		<b>NON-VOLUME RELATED EXPENSES</b>			
5	630	Employee labor	675,869	636,593	39,276
6	640	Materials	81,024	84,770	(3,746)
7	650	Contract work	67,401	45,250	22,151
8	660	Transportation expenses	161,958	149,748	12,210
9	664	Other plant maintenance expenses	11,362	11,931	(569)
<b>10</b>		<b>Total non-volume related expenses</b>	<b>997,614</b>	<b>928,292</b>	<b>69,322</b>
<b>11</b>		<b>Total plant operation and maintenance exp.</b>	<b>1,971,934</b>	<b>1,813,879</b>	<b>158,055</b>
		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
12	670	Office salaries	513,038	485,115	27,923
13	671	Management salaries	127,968	127,969	(1)
14	674	Employee pensions and benefits	267,543	251,654	15,889
15	676	Uncollectible accounts expense	5,881	2,590	3,291
16	678	Office services and rentals	121,946	120,053	1,893
17	681	Office supplies and expenses	240,176	228,663	11,513
18	682	Professional services	38,845	47,526	(8,681)
19	684	Insurance	127,548	106,275	21,273
20	688	Regulatory commission expense	-	-	-
21	689	General expenses	81,374	96,488	(15,114)
<b>22</b>		<b>Total administrative and general expenses</b>	<b>1,524,318</b>	<b>1,466,333</b>	<b>57,985</b>
23	800	Expenses capitalized	-	-	-
<b>24</b>		<b>Net administrative and general expense</b>	<b>1,524,318</b>	<b>1,466,333</b>	<b>57,985</b>
<b>25</b>		<b>Total operating expenses</b>	<b>3,496,252</b>	<b>3,280,212</b>	<b>216,041</b>

**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 (Parenthesis) (d)
		<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
		<b>VOLUME RELATED EXPENSES</b>			
1	610	Purchased water	363,034	398,220	(35,186)
2	615	Power	583,666	469,954	113,712
3	616	Other volume related expenses	27,619	17,412	10,207
<b>4</b>		<b>Total volume related expenses</b>	<b>974,320</b>	<b>885,587</b>	<b>88,733</b>
		<b>NON-VOLUME RELATED EXPENSES</b>			
5	630	Employee labor	675,869	636,593	39,276
6	640	Materials	81,024	84,770	(3,746)
7	650	Contract work	67,401	45,250	22,151
8	660	Transportation expenses	161,958	149,748	12,210
9	664	Other plant maintenance expenses	11,362	11,931	(569)
<b>10</b>		<b>Total non-volume related expenses</b>	<b>997,614</b>	<b>928,292</b>	<b>69,322</b>
<b>11</b>		<b>Total plant operation and maintenance exp.</b>	<b>1,971,934</b>	<b>1,813,879</b>	<b>158,055</b>
		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
12	670	Office salaries	513,038	485,115	27,923
13	671	Management salaries	127,968	127,969	(1)
14	674	Employee pensions and benefits	267,543	251,654	15,889
15	676	Uncollectible accounts expense	5,881	2,590	3,291
16	678	Office services and rentals	121,946	120,053	1,893
17	681	Office supplies and expenses	240,176	228,663	11,513
18	682	Professional services	38,468	47,526	(9,058)
19	684	Insurance	127,548	106,275	21,273
20	688	Regulatory commission expense	-	-	-
21	689	General expenses	81,374	96,488	(15,114)
<b>22</b>		<b>Total administrative and general expenses</b>	<b>1,523,942</b>	<b>1,466,333</b>	<b>57,609</b>
23	800	Expenses capitalized	-	-	-
<b>24</b>		<b>Net administrative and general expense</b>	<b>1,523,942</b>	<b>1,466,333</b>	<b>57,609</b>
<b>25</b>		<b>Total operating expenses</b>	<b>3,495,876</b>	<b>3,280,212</b>	<b>215,664</b>

**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	88,199	88,199	
2	State corporate franchise tax	800	800	
3	State unemployment insurance tax	11,640	11,640	
4	Other state and local taxes	-	-	
5	Federal unemployment insurance tax	1,497	1,497	
6	Federal insurance contributions act	100,862	100,862	
7	Other federal taxes	-	-	
8	Federal income taxes	-	-	
9	Total	202,998	202,998	0

**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 amount 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		
7		
8		
9		
10	Federal tax net income	
11	Computation of tax:	
12		
13		
14		
15		
16		
17		

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

Line No.	Description (a)	Revenue Acct. 421 (b)	Expense Acct. 426 (c)
1	Interest Income	1,338	
2	Miscellaneous Non-Utility Expense		(2,500)
3			
4			
5	<b>Total</b>	<b>1,338</b>	<b>(2,500)</b>

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

Line No.	Description (a)	Amount (b)
1	DWR Construction Loan	3,290
2		
3		
4		
5		
6		
7		
8		
9		
10	<b>Total</b>	<b>3,290</b>

**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	14	675,869		675,869
2	670	Office salaries	10	513,038		513,038
3	671	Management salaries	1	127,968		127,968
4						-
5						-
6		<b>Total</b>	<b>25</b>	<b>1,316,874</b>	<b>-</b>	<b>1,316,874</b>

**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.	<b>NONE</b>							
2.								
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.	
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? <b>Answer:</b> Yes: _____ No: <b>X</b> (If the answer is in the affirmative, make appropriate replies to the following questions)*	
2.	Name of each organization or person that was a party to such a contract or agreement.	
3.	Date of original contract or agreement: _____	
4.	Date of each supplement or agreement: _____	
5.	Amount of compensation paid during the year for supervision or management: \$ _____	
6.	To whom paid: _____	
7.	Nature of payment (salary, traveling expenses, etc.): _____	
8.	Amounts paid for each class of service: _____	
9.	Basis for determination of such amounts: _____	
10.	Distribution of payments:	Amount
	(a) Charged to operating expenses	\$ _____
	(b) Charged to capital amounts	\$ _____
	(c) Charged to other account	\$ _____
	Total	\$ _____
11.	Distribution of charges to operating expenses by primary accounts:	Amount
	Number and Title of Account:	
	_____	\$ _____
	_____	\$ _____
	_____	\$ _____
	Total	\$ _____
12.	What relationship, if any, exists between respondent and supervisory and/or managing concerns?	
	* 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**

<b>STREAMS</b>				FLOW IN . . . . . (Unit) <sup>2</sup>				Annual Quantities Diverted 100CF	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									
<b>WELLS</b>						Pumping Capacity GPM	Annual Quantities Pumped 100CF	Remarks	
Line No.	At Plant (Name or Number)	Location	No.	Dimensions	Depth to Water <sup>1</sup>				
6	See attached detail - D-1a "Wells"						887,346		
7									
8									
9									
10									
<b>TUNNELS AND SPRINGS</b>				FLOW IN . . . . . (Unit) <sup>2</sup>		Annual Quantities Pumped 100 CF	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum				
11	See attached detail - D-1b "Other Sources"					188,548			
12									
13									
14									
15									
<b>Purchased Water for Resale</b>									
16	Purchased from See detail attached (D-1b)								
17	Annual Quantities purchased		Outside Sources		46,713 100 CF				
18			Intercompany		121,955 100 CF				
19			TOTAL purchased Water		168,668 100 CF				
<p>* State ditch pipeline reservoir, etc., with name, if any.</p> <p><sup>1</sup> Average depth to water surface below ground surface</p> <p><sup>2</sup> 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	No.	Combined Capacity Gallons	Remarks
1	A. Collecting reservoirs			
2	Concrete	1	990,000	
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood	1	25,000	
11	Metal	35	7,473,250	
12	Concrete			
13	<b>Total</b>	<b>37</b>	<b>8,488,250</b>	

**D-1a**  
**Sources of Supply and Water Developed**  
**WELLS**

District (Name or Number)	Dimensions (Inches)	Depth to Water (Feet)	Pumping Capacity (GPM)	Annual Quantities Pumped 100 CF	Remarks
<u>Paradise Pines District</u>					
1 Imperial	16"	507	100	0	Inactive
2 Brandy	20"	525	900	191,694	
3 Park Ave	12"	702	500	129,384	
4 Compton	14"	700	500	107,037	
5 Perry	10"	425	?	0	Inactive
6 Lakeridge	14"	709	500	139,557	
<u>Lime Saddle</u>					
1 Pentz Rd	8"	325	60	0	Inactive
2 Country Club	6"	320	25	0	Inactive
3 Sierra Del Sol	6"	480	50	18,480	
<u>Magalia</u>					
1 Loomis	8"	380	30	215	
2 Indian	10"	400	40	15,351	
<u>Stirling Bluffs</u>					
None					
<u>Ferndale</u>					
1 Van Ness	12'x175'	168	450	12,068	
<u>Johnson Park</u>					
21670 S. Cottonwood	8"	226	170	24,229	
21671 S. Cottonwood	8"	240	180	25,166	
<u>Country Estates</u>					
1 Cindy Well	16"	700	900	33,166	
2 Weedpatch	14"	550	450	0	Inactive
<u>Walnut Ranch</u>					
Well #1	20"/14"	210	500	0	Inactive
Well #2	20"/14"	220	1000	16,312	Inactive @ 12/31/12
<u>Pine Flat</u>					
1 Pierson	<i>Inactive</i>			0	Inactive
2 Sprague	<i>Inactive</i>			0	Inactive
3 Cold Springs	<i>Inactive</i>			0	Inactive
<u>Pine Mountain</u>					
1 Barn	6"	260	35	911	
2 Meadow	8"	200	40	34	
3 Well # 5	8"	562	60	9,640	

Strawberry

None

River Island

*Service Territory 1*

Well # 2	8"	380	45	15,729	
Well # 5	8"	400	30	6,485	
Well # 11	8"	135	45	12,572	
Well # 12	8"	160	55	14,451	
Well # 14	8"	150	50	14,071	
Well # 17	8"	230	45	-	Inactive
Well # 18	8"	250	45	-	Inactive
Well # 21	6 5/8"	445	25	8,345	
Well # 23	6 5/8"	300	40	4,016	
Well # 30	8"	240	20	3,073	
Well # 31	8"	220	40	7,632	
Well # 32	8"	230	40	8,719	
Well # 33	8"	150	50	17,675	
Well # 34	8"	205	40	3,931	
Weisenberger #1	8"	138	90	4,638	
Weisenberger #2	8"	182	90	4,542	

*Service Territory 2*

Well # 1	8"	220	75	9,833	
Well # 2	8"	220	60		Standby

Arbuckle

Well # 1	16"	440	600	11,020	
Well # 2	16"	440	600	15,273	

Mt Lassen

Well #1	8"	155	180	1,023	
Well #2	8"	155	180	1,074	
Well #3	8"	216	95	0	Inactive

Grandview Gardens

South Well	8"	315	175	-	Unmetered
North Well	8"	230	175	-	Unmetered

East Plano

East Plano Well	6"	150	110	-	Unmetered
-----------------	----	-----	-----	---	-----------

Metropolitan

Well #1	8"	136	75	-	Unmetered
Well #2	8"	136	75	-	Unmetered

<b>Total Pumped</b>	<b>887,346 100 CF</b>
---------------------	-----------------------

**D-1b**  
**Other Sources of Supply and Water Developed**

**Other Sources**

*	to Strawberry	Herring Creek	Diversion	21,643	100 CF
*	to Lime Saddle	from Lake Oroville	Intake	74,232	100 CF
*	to Stirling Bluffs	Hendrix Canal (PG&E)	Stream	28,088	100 CF
*	to Ferndale	Highline	Spring	20,740	100 CF
*	to Ferndale	Lowline	Spring	43,845	100 CF
				<b>188,548</b>	<b>100 CF</b>

**Purchased Water**

*Purchased Water - Outside Sources*

*	to Paradise Pines	from PID		-	100 CF
*	to Lime Saddle	from PID		25,508	100 CF
*	to Strawberry	from Stanislaus River (TUD)		558	100 CF
*	to Walnut Ranch	from City of Colusa		20,647	100 CF
				<b>46,713</b>	<b>100 CF</b>

*Purchased Water - Inter-company*

*	From Paradise Pines to Magalia			28,890	100 CF
*	From Stirling Bluffs to Paradise Pines			87,658	100 CF
*	From Pine Mountain to Pine Flat			5,407	100 CF
				<b>121,955</b>	<b>100 CF</b>

**Total Purchased Water** **168,668 100 CF**

**Description of Transmission and Distribution Facilities**

<b>A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES</b>								
Capacities in Cubic Feet Per Second or Miner's Inches (state which) _____								
Line No.	Description	0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75
1	Ditch							
2	Flume							
3	Lined conduit							
4								
5	<b>Total</b>	0	0	0	0	0	0	0

<b>A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES (Continued)</b>								
Capacities in Cubic Feet Per Second or Miner's Inches (state which) _____								
Line No.	Description	101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000
6	Ditch							
7	Flume							
8	Lined conduit							
9								
10	<b>Total</b>	0	0	0	0	0	0	0

<b>B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING</b>									
Line No.	Description	2" and Under	2 1/2" to 3 1/4"	4"	5"	6"	8"	10"	12"
11	Cast Iron					702	2,004	130	
12	Cast iron (cement lined)								
13	Concrete								
14	Copper								
15	Riveted steel								
16	Standard screw	27,350	1,500			120			
17	Screw or welded casing								
18	Cement-asbestos/transite	40	3,525	24,723		67,002	25,706		
19	Welded steel	33,166	4,565	49,251		71,353	39,262	16,719	
20	Wood								
21	Other-Galvanized Iron	616		2,517	1,099				
22	Other-Plastic	1,520	6,908	46,348		112,903	130,449	12,957	720
23	Other-Ductile Iron					177	200		
24	Other -HDPE	50					712		
25	Other - Cement-A/T or Plastic								
26	Other - Unknown			1,420					
27	<b>Total</b>	<b>62,742</b>	<b>16,498</b>	<b>124,259</b>	<b>1,099</b>	<b>252,257</b>	<b>198,333</b>	<b>29,806</b>	<b>720</b>

<b>B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - (Continued)</b>									
Line No.	Description	16	18	20	Other Sizes (Specify)				
					Under 4"	4" to 12"	12" to 14"		
23	Cast Iron								
24	Cast iron (cement lined)								
25	Concrete								
26	Copper								
27	Riveted steel								
28	Standard screw						19		
29	Screw or welded casing								
30	Cement-asbestos/transite						3,751		
31	Welded steel						3,239		
32	Wood								

**SCHEDULE D-4  
Number of Active Service Connections**

Size	Metered - Dec 31		Flat Rate - Dec 31	
	Prior	Current	Prior	Current
	Year	Year	Year	Year
5/8 x 3/4 - in	7,530	7,532	251	255
3/4 - in	23	23		
1 - in	131	135		
1.5 - in	20	22		
2 - in	20	20		
3 - in	3	3		
4 - in	3	3		
6 - in	3	3		
8 - in	1	1		
Fire Protection			11	11
<b>Total</b>	<b>7,734</b>	<b>7,742</b>	<b>262</b>	<b>266</b>

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

Size	Meters	Services
5/8 x 3/4 - in	7,698	7,532
3/4 - in	24	23
1 - in	159	135
1.5 - in	22	22
2 - in	20	20
3 - in	3	3
4 - in	3	3
6 - in	3	3
8 - in	1	1
<b>Total</b>	<b>7,933</b>	<b>7,742</b>

**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 100 CF**

	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Single-family residential	48,030	43,720	41,635	41,049	48,766	99,693	104,385	427,278
Commercial and Multi-residential	1,189	1,188	1,271	1,091	1,323	2,699	3,475	12,236
Large water users								-
Public authorities	399	749	534	596	1,102	3,809	4,113	11,302
Irrigation	983	976	651	494	951	4,263	5,660	13,978
Other (specify)								-
<b>Total</b>	<b>50,601</b>	<b>46,633</b>	<b>44,091</b>	<b>43,230</b>	<b>52,142</b>	<b>110,464</b>	<b>117,633</b>	<b>464,794</b>

  

	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Single-family residential	105,322	119,217	90,620	60,801	43,743	419,703	846,981	781,918
Commercial and Multi-residential	4,065	4,094	2,400	1,896	1,321	13,776	26,012	22,428
Large water users						-	-	-
Public authorities	4,628	4,895	3,286	1,780	996	15,585	26,887	18,512
Irrigation	6,103	6,492	4,557	2,429	702	20,283	34,261	26,435
Other (specify)						-	-	-
<b>Total</b>	<b>120,118</b>	<b>134,698</b>	<b>100,863</b>	<b>66,906</b>	<b>46,762</b>	<b>469,347</b>	<b>934,141</b>	<b>849,293</b>

<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: \_\_\_\_\_



**FOR ALL 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: Five Star Bank  
 Address: 6810 Five Star Blvd., Rocklin CA 95677  
 Phone Number: 916-626-5000  
 Account Number: 4200135  
 Date Hired: July 2008

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

\$ 274,234.36

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 inch	5,118	See District
3/4 inch	2	
1 inch	29	Reports:
1 1/2 inch	11	Lime Saddle
2 inch	12	Magalia
3 inch	2	Paradise Pines
4 inch	2	
6 inch	2	
Number of Flat Rate Customers	-	
<b>Total</b>	<b>5,178</b>	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 939,429
Deposits during the year	<u>274,234</u>
Interest earned for calendar year	<u>2,627</u>
Withdrawals from this account	<u>(90,043)</u>
Balance at end of year	<u>1,126,247</u>

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

Interest Only Payments to SRF Loan  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_



**FOR ALL WATER COMPANIES  
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (Continued)**

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

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

## 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:	Five Star Bank
Address:	6810 Five Star Blvd, Rocklin, Ca 95677
Account Number:	4500138
Date Opened:	May-09

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

**A. Commercial**

NAME	AMOUNT
None	\$
	\$
	\$
	\$

**B. Residential**

NAME	AMOUNT
None	\$
	\$
	\$
	\$

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 9,233.38
Deposits during the year	
Interest earned for calendar year	\$ 23.18
Withdrawals from this account	
Balance at end of year	\$ 9,256.56

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

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**DECLARATION**

**(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)**

I, the undersigned \_\_\_\_\_ Janice Hanna  
Officer, Partner, or Owner (Please Print)

of \_\_\_\_\_ Del Oro Water Co., Inc. - Combined (All districts)  
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2012, through December 31, 2012.

\_\_\_\_\_  
Secretary/Director Corporate Accounting  
Title (Please Print)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
530-894-1100 ext 103  
Telephone Number

\_\_\_\_\_  
Date

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