

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

CLASS D  
WATER UTILITIES

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

2012  
ANNUAL REPORT  
OF

\_\_\_\_\_

Cazadero Water Company, Inc.  
\_\_\_\_\_  
(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

P. O. Box 423  
\_\_\_\_\_

Cazadero, CA 95421  
\_\_\_\_\_  
(OFFICIAL MAILING ADDRESS) ZIP

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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## 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 Page12, must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in ink, typed or computer generated.
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 flow 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.

**CLASS D WATER UTILITIES**  
(HAVING LESS THAN 500 SERVICE CONNECTIONS)

Cazadero Water Company, Inc.

(Name under which corporation, partnership or individual is doing business)

P. O. Box 423, Cazadero, CA 95421

(Official mailing address)

Cazadero, Sonoma County

(Service Area - Town and County)

**Telephone Number:** 707-632-5225 **Fax Number:** 707-632-5225

**Email Address:** [admin@cazaderowater.com](mailto:admin@cazaderowater.com)

**GENERAL INFORMATION**

(Attach a supplementary statement, if necessary)

RETURN ORIGINAL TO COMMISSION, NO PHOTOCOPIES.

1. If a corporation show:
  - (A) Date of organization 3/12/2008 incorporated in the State of CA
  - (B) Names, titles and addresses of principal officers: \_\_\_\_\_  
James M. Berry, President, Treasurer, and Director, P.O. Box 94, Cazadero, CA 95421  
Loren M. Berry, Vice President, Secretary, and Director, PO Box 106, Cazadero, CA 95421
2. If unincorporated provide the name and address of the owner(s) or the partners:  
N/A
3. Name, title, and telephone number of:
  - (A) One person listed above to receive correspondence: James M. Berry, President, 707-652-5280
  - (B) Person responsible for operations and services: James M. Berry, President, 707-652-5280
4. Were any contracts or agreements in effect with any organization or person covering service, supervision and/or management of your business affairs during the year? NO  
If so, what was the nature and the amount of each payment made under the agreement, to whom were payments made, and to what account was each payment charged? N/A
5. State the names of associated companies or persons which, directly or indirectly, or through one or more intermediaries, control, or are controlled by, or are under common control with respondent: NONE

**PUBLIC HEALTH STATUS**

6. Has state or local health department inspection been made during the year?
7. Are routine laboratory tests of water being made?
8. Has state health department water supply permit been obtained? (Indicate date)
9. If no permit has been obtained, state whether application has been made and when.
10. Show expiration date if state permit is temporary.
11. List Name, Grade, and License Number of all Licensed Operators:

Yes	No	Latest Date
	X	
X		Monthly
X		11/22/2010
N/A		
N/A		

James M. Berry D1 #30582 Expires 6/1/2015

James M. Berry T1 #28152 Expires 1/1/2016

**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 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 goods and services provided in calendar year 2012:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row No.	Description of Non-Tariffed Good/Service	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
	Not Applicable										

**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: None  
 Address: \_\_\_\_\_  
 Phone Number: \_\_\_\_\_  
 Account Number: \_\_\_\_\_  
 Date Hired: \_\_\_\_\_

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

\$ None

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
3/4 inch		
1 inch		
1 1/2 inch		
2 inch		
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers		
<b>Total</b>		

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ <u>NONE</u>
Deposits during the year	<u>NONE</u>
Interest earned for calendar year	<u>NONE</u>
Withdrawals from this account	<u>NONE</u>
Balance at end of year	<u>NONE</u>

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

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

**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		Not Applicable			
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 standpipes					
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 - BALANCE SHEET (AS OF DECEMBER 31, 2012)**

<b>Line</b>	<b>Acct.</b>	<b>Assets</b>	<b>Balance</b>
1	101	Water Plant In Service	184,955
2	101.1	SDWBA Plant	-
3	103	Water Plant Held for Future Use	-
4	104	Water Plant Purchased or Sold	-
5	105	Water Plant Construction Work in Progress	-
6	100.3	Construction Work in Progress (Prop 50)	-
7	108	Accumulated Depreciation of Water Plant	(50,019)
8	108.1	Accumulated Amortization of SDWBA Loan	-
9	114	Water Plant Acquisition Adjustments	-
10	121	Non-water Utility Property and Other Assets	-
11	121.3	Cash - Miscellaneous Special Deposits (Prop 50)	-
12	122	Accumulated Depreciation of Non-water Utility Property	-
13	124	Other Investments	-
14	131	Cash	460
15	132	Special Deposits	-
16	141	Accounts Receivable - Customers	7,845
17	142	Receivables from Associated Companies	2,882
18	143	Accumulated Provision for Uncollectible Accounts	-
19	151	Materials and Supplies	1,157
20	174	Other Current Assets	-
21	180	Deferred Charges	-
22			
23			
24		<b>Total Assets</b>	<b>147,280</b>
<b>Line</b>	<b>Acct.</b>	<b>Equity and Liabilities</b>	<b>Balance</b>
25	201	Common Stock (for corporations only)	28,000
26	204	Preferred Stock (for corporations only)	-
27	211	Other Paid-in Capital (for corporations only)	62,200
28	215	Retained earnings (for corporations only)	31,674
29	218	Proprietary Capital (for proprietorships and partnerships only)	-
30	224	Long-Term Debt	-
31	231	Accounts Payable	-
32	232	Short-Term Notes Payable	-
33	233	Customer Deposits	-
34	236	Taxes Accrued	-
35	237	Interest Accrued	-
36	241	Other Current Liabilities	25,406
37	250	Reserve for Depreciation of Utility Plant (Prop 50)	-
38	252	Advances for Construction	-
39	253	Other Credits	-
40	255	Accumulated Deferred Investment Tax Credits	-
41	266	Publicly Funded Grant Plant (Prop 50)	-
42	271	Contributions in Aid of Construction	-
43	272	Accumulated Amortization of Contributions	-
44	282	Accumulated Deferred Income Taxes - ACRS Depreciation	-
45	283	Accumulated Deferred Income Taxes - Other	-
46			
47			
48		<b>Total Equity and Liabilities</b>	<b>147,280</b>



**SCHEDULE B - WATER PLANT IN SERVICE (AS OF DECEMBER 31, 2012)**

Line	Acct	Title of Account	Balance Beg of Year	Plant Additions During year	Plant Retirements During year	Other Debits or (Credits)	Balance End of year
1	301	Intangible Plant	-	-	-	-	-
2	303	Land	2,675	-	-	-	2,675
3	304	Structures	17,651	-	-	-	17,651
4	307	Wells	-	-	-	-	-
5	311	Pumping Equipment	20,274	-	-	-	20,274
6	317	Other Water Source Plant	26,936	-	-	-	26,936
7	320	Water Treatment Plant	-	-	-	-	-
8	330	Reservoirs, Tanks and Standpipes	73,820	-	-	-	73,820
9	331	Water Mains	19,128	-	-	-	19,128
10	333	Services and Meter Installations	5,887	-	-	-	5,887
11	334	Meters	5,771	-	-	-	5,771
12	335	Hydrants	3,951	-	-	-	3,951
13	339	Other Equipment	1,260	-	-	-	1,260
14	340	Office Furniture and Equipment	7,463	-	-	-	7,463
15	341	Transportation Equipment	139	-	-	-	139
16		Total water plant in service	184,955	-	-	-	184,955

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

**SCHEDULE C - RESERVE FOR DEPRECIATION OF UTILITY PLANT (AS OF DECEMBER 31, 2012)**

Line	Item	Account 108 Water Plant	Account 108.1 SDWBA Loans	Water Plant Funded by Prop 50 (For information only)	
1	Balance in reserves at beginning of year	48,354			A. Method used to compute
2	Add: Credits to reserves during year				depreciation expense
3	(a) Charged to Account No. 272	-			(Acct. 403) and rate.
4	(b) Charged to Account No. 403	1,665			<b>.9% per PUC letter 03/06/1987</b>
5	(c) Charged to Account No. 407	-			B. Amount of depreciation expense
6	(d) Salvage recovered	-			or to be claimed on utility property
7	(e) All other credits	-			in your federal income tax return
8	Total credits	1,665			for the year covered by this
9	Deduct: Debits to reserves during year				report \$ <b>4,765</b>
10	(a) Book cost of property retired	-			
11	(b) Cost of removal	-			C. State method used to compute
12	(c) All other debits	-			tax depreciation.
13	Total debits	-			<b>200% declining balance</b>
14	Balance in reserve at end of year	50,019			
15	(1) Explanation of all other credits				
16	(2) Explanation of all other debits				

**SCHEDULE D - CAPITAL STOCK OUTSTANDING (AS OF DECEMBER 31, 2012)**

Line	Description	Shareholder Name	Number of Shares	Par Value	
1	Common Stocks	James M. Berry	100	140	
2	Common Stocks	Loren M. Berry	100	140	
3	Common Stocks				
4	Common Stocks				
5	Common Stocks				
6	Common Stocks				
7	Common Stocks				
8	Common Stocks				
9	Common Stocks				
10	Common Stocks				
11	<b>Total - Common Stocks</b>		200		
12	Preferred Stocks				
13	Preferred Stocks				
14	Preferred Stocks				
15	Preferred Stocks				
16	Preferred Stocks				
17	<b>Total - Preferred Stocks</b>				
18	Total annual dividends declared and/or paid to common stockholders			\$	-
19	Percentage of total annual dividend to common stockholders as a percentage of total net income (%)				0.00%
20	Total annual dividends declared and/or paid to preferred stock shareholders			\$	-
21	Percentage of total annual dividend to preferred stockholders as a percentage of total net income (%)				0.00%

**SCHEDULE E - LONG-TERM DEBTS**

Line	Class	Date of Issuance	Date of Maturity	Principle Amount Authorized	Interest Rate (%)	Accrued Interest for Current Year	Interest Paid for Current Year	Outstanding Balance as of 12/31/2012
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11	<b>Total</b>							

*Note: Please use duplicate page(s) to meet your company's needs if more lines are needed.*

**SCHEDULE F - INCOME STATEMENT**

<b>Line</b>	<b>Acct.</b>	<b>Description</b>	<b>Balance</b>
1		<b>Operating Revenues:</b>	
2	460	Unmetered Water Revenue	-
3	462	Fire Protection Revenue	-
4	465	Irrigation Revenue	-
5	470	Metered Water Revenue	7,150
6	475	Approved Total Surcharge Revenue(s)	-
7	480	Other water revenue	55,960
8		<b>Total Revenue Received</b>	63,110
9		Less: Revenue Deductions	
10		SDWBA/SRF Surcharge Revenue	-
11		<b>Total Operating Revenue</b>	63,110
12		<b>Operating Expenses:</b>	
13	610	Purchased Water	-
14	615	Power	3,949
15	618	Other Volume Related Expenses	-
16	630	Employee Labor	16,026
17	640	Materials	729
18	650	Contract Work	-
19	660	Transportation Expense	2,708
20	664	Other Plant Maintenance Expenses	4,217
21	670	Office Salaries	3,375
22	671	Management Salaries	-
23	674	Employee Pensions and Benefits	-
24	676	Uncollectible Accounts Expense	-
25	678	Office Services and Rentals	-
26	681	Office Supplies and Expense	2,466
27	682	Professional Services	14,379
28	684	Insurance	844
29	688	Regulatory Commission Expense	-
30	689	General Expense	10,546
31		<b>Total Operating Expenses</b>	59,239
32	403	Depreciation Expense	1,665
33	407	SDWBA/SRF Loan Amortization Expense	-
34	408	Taxes Other Than Income Taxes	1,414
35	409	State Corporate Income Tax expense	800
36	410	Federal Corporate Income Tax Expense	-
37		<b>Total Operating Revenue Deductions</b>	3,879
38		<b>Utility Operating Income</b>	(8)
39	421	Non-utility Income	-
40	426	Miscellaneous Non-utility Expense	-
41	427	Interest Expense	-
42		<b>Net Income</b>	(8)

<b>SCHEDULE G - SOURCES OF SUPPLY AND WATER DEVELOPED WELLS</b>					
Location	No.	Diam. Inch	Depth to Water Feet	Pumping Capacity (g.p.m.)	Annual Quantities Pumped
Orchard	1	12	30	40	Unknown
Orchard	1	8	30	40	Unknown
Hillside	1	8	70	10	Unknown
Hillside	1	8	150	10	Unknown
<b>OTHER</b>					
Streams or Springs Location of Diversion Point	Flow in Priority Right		(Unit) Diversions		Annual Quantities Diverted
	Claim	Capacity	Max	Min	Unit
Not Applicable					
Purchased water (unit)				Annual Quantity	
Supplier:					

<b>SCHEDULE H - WATER DELIVERED TO METERED CUSTOMERS</b>			
(If figures are available) (specify unit)			
Classification of Service	Month of Year		Total for Year
	Maximum	Minimum	
Residential			770,596 cu ft
Commercial			31,908 cu ft
Industrial			-
Fire Protection			14,570 cu ft
Irrigation			-
Other - School and Camp			70,518 cu ft
Total			887,592 cu ft

<b>SCHEDULE I - EMPLOYEES AND THEIR COMPENSATION</b>						
Line	Acct	Account	Number at End of Year	Salaries Charged to Expense	Salaries Charged to Plant Accounts	Total Salaries and Wages Paid
1	630	Employee Labor	1	16,026	-	16,026
2	670	Office salaries	2	3,375	-	3,375
3	671	Management salaries	-	-	-	-
4		Total	3	19,401	-	19,401

<b>SCHEDULE J - ADVANCES FOR CONSTRUCTION</b>	
Balance beginning of year	N/A
Additions during year	
Subtotal - Beginning balance plus additions during year	
Refunds	
Transfers to Acct. 271 - Contributions in Aid of Construction	
Balance end of year	

<b>SCHEDULE K - TOTAL METERS AND SERVICES (Active and Inactive)</b>		
Size	Meters	Services
5/8 x 3/4-in	-	-
3/4-in	152	152
1-in	1	1
-in	1	1
-in	-	4
<b>Total</b>	<b>154</b>	<b>158</b>

<b>SCHEDULE L - METER-TESTING DATA</b>	
Number of meters tested during year	N/A
1 Used, before repair	
2 Used, after repair	
3 Fast, requiring refund	
Numbers of meters in service requiring test per General Order No. 103	

<b>SCHEDULE M - SERVICE CONNECTIONS AT END OF YEAR</b>								
Classification	Active			Inactive			Total connections	
	Metered	Flat	Total	Metered	Flat	Total	Metered	Flat
Residences	143	1	144	6	-	6	149	1
Industrial/Commercial	-	1	1	-	-	-	-	1
Irrigation	-	-	-	-	-	-	-	-
Fire Protection (public)	2	-	2	-	-	-	2	-
Fire Protection (private)	-	-	-	-	-	-	-	-
Other (specify) School camp	5	-	5	-	-	-	5	-
Storage tanks church								
<b>Total</b>	<b>150</b>	<b>2</b>	<b>152</b>	<b>6</b>	<b>-</b>	<b>6</b>	<b>156</b>	<b>2</b>

NOTE: Total connections (metered plus flat) should agree with total services in Schedule K.

<b>SCHEDULE N - STORAGE FACILITIES</b>			<b>SCHEDULE O - FOOTAGES OF PIPE (EXCLUDING SERVICE PIPES)</b>							
Description	No.	Combined capacity in gallons	Description	2" and under	2 1/4 to 3 1/4	4"	Other sizes (specify)			Totals
Concrete	3	160,000	Cast Iron	-	-	-	-			-
Earth	-	-	Welded steel	-	-	-	-			-
Wood	-	-	Standard screw	32,008	-	-	-			32,008
Steel	-	-	Cement-asbestos	-	-	-	-			-
Other	1	5,400	Plastic	-	-	-	-			-
			Other (specify)	-	-	-	-			-
<b>Total</b>	<b>4</b>	<b>165,400</b>	<b>Total</b>	<b>32,008</b>						<b>32,008</b>

**FACILITY FEES DATA**

Please provide the following information relating to Facility Fees collected for the calendar year 2012, pursuant to Resolution No. W-4110.

1. Trust Account Information: Does not apply

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

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

**A. Commercial**

NAME	AMOUNT
N/A	\$
_____	\$
_____	\$
_____	\$
_____	\$

**B. Residential**

NAME	AMOUNT
N/A	\$
_____	\$
_____	\$
_____	\$
_____	\$

3. Summary of the bank account activities showing:

	AMOUNT
Balance at beginning of year	\$ N/A
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:

N/A  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**DECLARATION**

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

I, the undersigned James M. Berry  
Officer, Partner, or Owner (Please Print)

of Cazadero Water Company, Inc.  
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.

President  
Title (Please Print)

James M. Berry  
Signature

(707) 632-5225  
Telephone Number

3/19/13  
Date