

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

**CLASS D  
WATER UTILITIES**

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

**2013  
ANNUAL REPORT  
OF**

**Del Oro Water Co., Inc.**

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**Mt. Lassen District**

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

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Drawer 5172

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Chico, CA  
(OFFICIAL MAILING ADDRESS)

95927  
ZIP

**TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE YEAR ENDED DECEMBER 31, 2013**

**REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2014**

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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 MARCH 31, 2014**, 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, 2013, through December 31, 2013. Fiscal year reports will not be accepted.

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

Del Oro Water Co., Inc. - Mt.Lassen District  
(Name under which corporation, partnership or individual is doing business)

Drawer 5172, Chico, CA 95927  
(Official mailing address)

Shingletown, Shasta County  
(Service Area - Town and County)

**Telephone Number:** 530-894-1100 ext 103 **Fax Number:** 530-894-7645

**Email Address:** jeh@corporatecenter.us

**GENERAL INFORMATION**

(Attach a supplementary statement, if necessary)  
RETURN ORIGINAL TO COMMISSION, NO PHOTOCOPIES.

1. If a corporation show:  
(A) Date of organization 1963 incorporated in the State of California

(B) Names, titles and addresses of principal officers: Robert S. Fortino, Chief Executive Officer-Director  
Bryan Fortino, Chief Financial Officer - Director  
Paul Matulich, Asst Secretary-Director  
Janice Hanna - Secretary  
Drawer 5172, Chico, CA 95927

2. If unincorporated provide the name and address of the owner(s) or the partners:  
\_\_\_\_\_

3. Name, title, and telephone number of:  
(A) One person listed above to receive correspondence: Janice Hanna, Secretary, Director of Corporate Accounting,  
(B) Person responsible for operations and services: Paul Matulich, Asst. Secretary/Director, 530-894-1100 ext. 1

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? (Yes or No) **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?

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:  
Utility Management Services, Inc. and Safor Corporation

**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.

Yes	No	Latest Date
	X	
	X	
	X	N/A - Environ

11. List Name, Grade, and License Number of all Licensed Operators:  
Jim Roberts T2-13963 & D3 -20597  
Keith Moore T2-33061 & D2-40926

12. This annual report was prepared by:  
Name of firm or consultant: \_\_\_\_\_  
Address of firm or consultant: \_\_\_\_\_  
Phone Number of firm or consultant: ( ) \_\_\_\_\_

### 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 2013:

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

**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 (SRF) loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent:

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

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

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

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	\$ _____
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:

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

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

N/A

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 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, 2013)**

<b>Line</b>	<b>Acct.</b>	<b>Assets</b>	<b>Balance</b>
1	101	Water Plant in Service (Excluding SDWBA)	\$2,590,424
2	101.1	Water Plant in Service - SDWBA	
3	101.2	Water Plant in Service - Prop 50	
4	103	Water Plant Held for Future Use	
5	104	Water Plant Purchased or Sold	
6	105	Water Plant Construction Work in Progress	
7	100.3	Construction Work in Progress (Prop 50)	
8	108	Accumulated Depreciation of Water Plant	(\$382,755)
9	108.1	Accumulated Amortization of SDWBA Loan	
10	114	Water Plant Acquisition Adjustments	
11	121	Non-water Utility Property and Other Assets	
12	121.3	Cash - Miscellaneous Special Deposits (Prop 50)	
13	122	Accumulated Depreciation of Non-water Utility Property	
14	124	Other Investments	
15	131	Cash	\$16,441
16	131.3	Cash - Miscellaneous Special Deposits (Prop 50)	
17	132	Special Deposits	
18	141	Accounts Receivable - Customers	
19	142	Receivables from Associated Companies	
20	143	Accumulated Provision for Uncollectible Accounts	
21	151	Materials and Supplies	
22	174	Other Current Assets	\$671
23	180	Deferred Charges	
24			
25			
26		<b>Total Assets</b>	<b>\$2,224,782</b>
<b>Line</b>	<b>Acct.</b>	<b>Equity and Liabilities</b>	<b>Balance</b>
27	201	Common Stock (for corporations only)	
28	204	Preferred Stock (for corporations only)	
29	211	Other Paid-in Capital (for corporations only)	\$215,172
30	215	Retained earnings (for corporations only)	(\$80,130)
31	218	Proprietary Capital (for proprietorships and partnerships only)	
32	224	Long-Term Debt	
33	231	Accounts Payable	\$1,840
34	232	Short-Term Notes Payable	
35	233	Customer Deposits	
36	236	Taxes Accrued	
37	237	Interest Accrued	
38	241	Other Current Liabilities	\$2,081
39	250	Reserve for Depreciation of Utility Plant (Prop 50)	
40	252	Advances for Construction	
41	253	Other Credits	
42	255	Accumulated Deferred Investment Tax Credits	
43	266.0	Contributions - Publicly Grant-Funded Plant (Prop 50)	
44	266.1	Accumulated Amortization of Contributions - Publicly Grant-Funded Plant (Prop 50)	
45	271	Contributions in Aid of Construction	\$2,372,500
46	272	Accumulated Amortization of Contributions	(\$286,679)
47	282	Accumulated Deferred Income Taxes - ACRS Depreciation	
48	283	Accumulated Deferred Income Taxes - Other	
49			
50			
51		<b>Total Equity and Liabilities</b>	<b>\$2,224,782</b>

**SCHEDULE B - WATER PLANT IN SERVICE (AS OF DECEMBER 31, 2013)**

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	\$10,738				\$10,738
2	303	Land					\$0
3	304	Structures	\$409,000				\$409,000
4	307	Wells	\$18,000				\$18,000
5	311	Pumping Equipment	\$222,338	\$415			\$222,753
6	317	Other Water Source Plant					\$0
7	320	Water Treatment Plant					\$0
8	330	Reservoirs, Tanks and Standpipes	\$400,000				\$400,000
9	331	Water Mains	\$1,350,534				\$1,350,534
10	333	Services and Meter Installations	\$158,400				\$158,400
11	334	Meters					\$0
12	335	Hydrants	\$5,000				\$5,000
13	339	Other Equipment	\$16,000				\$16,000
14	340	Office Furniture and Equipment					\$0
15	341	Transportation Equipment					\$0
16		Total water plant in service	\$2,590,010	\$415	\$0	\$0	\$2,590,424

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

**SCHEDULE C - RESERVE FOR DEPRECIATION OF UTILITY PLANT (AS OF DECEMBER 31, 2013)**

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	\$310,163			A. Method used to compute
2	Add: Credits to reserves during year				depreciation expense
3	(a) Charged to Account No. 272	\$54,370			(Acct. 403) and rate.
4	(b) Charged to Account No. 403	\$18,222			
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	\$72,592	\$0	\$0	for the year covered by this
9	Deduct: Debits to reserves during year				report \$
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	\$0	\$0	\$0	
14	Balance in reserve at end of year	\$382,755	\$0	\$0	
15	(1) Explanation of all other credits				
16	(2) Explanation of all other debits				

**SCHEDULE D - CAPITAL STOCK OUTSTANDING (AS OF DECEMBER 31, 2013)**

Line	Description	Shareholder Name	Number of Shares	Par Value
1	Common Stocks			
2	Common Stocks			
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	Common Stocks			
12	Common Stocks			
13	Common Stocks			
14	Common Stocks			
15	Common Stocks			
16	<b>Total - Common Stocks</b>		0	
17	Preferred Stocks			
18	Preferred Stocks			
19	Preferred Stocks			
20	Preferred Stocks			
21	Preferred Stocks			
22	Preferred Stocks			
23	Preferred Stocks			
24	Preferred Stocks			
25	Preferred Stocks			
26	Preferred Stocks			
27	Preferred Stocks			
28	Preferred Stocks			
29	Preferred Stocks			
30	Preferred Stocks			
31	Preferred Stocks			
32	<b>Total - Preferred Stocks</b>		0	
33	Total annual dividends declared and/or paid to common stockholders		\$	2,675
34	Percentage of total annual dividend to common stockholders as a percentage of total net income (%)			
35	Total annual dividends declared and/or paid to preferred stock shareholders		\$	
36	Percentage of total annual dividend to preferred stockholders as a percentage of total net income (%)			

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

**SCHEDULE E - LONG-TERM DEBTS**

N/A

Line	Lender Name	CPUC Order No.	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 12/31/2013
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 additional 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	\$55,979
4	465	Irrigation Revenue	
5	470	Metered Water Revenue	
6	475	Approved Total Surcharge Revenue(s)	
7	480	Other water revenue	
8		<b>Total Revenue Received</b>	<b>\$55,979</b>
9		Less: Revenue Deductions	
10		SDWBA/SRF Surcharge Revenue	
11		<b>Total Operating Revenue</b>	<b>\$55,979</b>
12		<b>Operating Expenses:</b>	
13	610	Purchased Water	
14	615	Power	\$3,137
15	618	Other Volume Related Expenses	
16	630	Employee Labor	\$29,221
17	640	Materials	\$449
18	650	Contract Work	
19	660	Transportation Expense	\$2,831
20	664	Other Plant Maintenance Expenses	
21	670	Office Salaries	\$8,678
22	671	Management Salaries	\$2,069
23	674	Employee Pensions and Benefits	\$2,541
24	676	Uncollectible Accounts Expense	
25	678	Office Services and Rentals	\$250
26	681	Office Supplies and Expense	\$4,038
27	682	Professional Services	\$279
28	684	Insurance	\$3,598
29	688	Regulatory Commission Expense	
30	689	General Expense	
31		<b>Total Operating Expenses</b>	<b>\$57,091</b>
32	403	Depreciation Expense	\$18,222
33	407	SDWBA/SRF Loan Amortization Expense	
34	408	Taxes Other Than Income Taxes	\$3,367
35	409	State Corporate Income Tax Expense	
36	410	Federal Corporate Income Tax Expense	
37		<b>Total Operating Revenue Deductions</b>	<b>\$21,589</b>
38		<b>Utility Operating Income</b>	<b>(\$22,701)</b>
39	421	Non-utility Income	\$36
40	426	Miscellaneous Non-utility Expense	
41	427	Interest Expense	
42		<b>Net Income</b>	<b>(\$22,665)</b>

<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
					<b>100 CF</b>
Well #1-Formerly #5	1	8	155	180	354
Well #2-Formerly #6	1	8	155	180	356
Well #3 - Inactive	1	8	216	95	0
<b>OTHER</b>					
Streams or Springs Location of Diversion Point	Flow in Priority Right		(Unit) Diversions		Annual Quantities Diverted
	Claim	Capacity	Max	Min	Unit
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 - 100 CF
	Maximum	Minimum	
Residential			100% Flat
Commercial			
Industrial			
Fire Protection			
Irrigation			
Other (specify)			
Total			-

<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	2	29,221		29,221
2	670	Office salaries	10	8,678		8,678
3	671	Management salaries	1	2,069		2,069
4		Total	13	39,968		39,968

<b>SCHEDULE J - ADVANCES FOR CONSTRUCTION</b>	
Balance beginning of year	
Additions during year	
Subtotal - Beginning balance plus additions during year	0
Refunds	
Transfers to Acct. 271 - Contributions in Aid of Construction	
Balance end of year	0

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

<b>SCHEDULE L - METER-TESTING DATA</b>	
Number of meters tested during year	
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			-		132	132	-	132
Industrial/Commercial			-			-	-	-
Irrigation			-			-	-	-
Fire Protection (public)			-			-	-	-
Fire Protection (private)			-			-	-	-
Other (specify)			-			-	-	-
Total	-	-	-	-	132	132	-	132

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
							6"	8"	Other	
Concrete			Cast Iron							-
Earth			Welded steel							-
Wood			Standard screw							-
Steel-Bolted	2	437,000	Cement-asbestos							-
Other			Plastic				1,700	6,050		7,750
			Other (specify)							-
										-
Total	2	437,000	Total	-	-	-	1,700	6,050	-	7,750

**FACILITY FEES DATA**

Please provide the following information relating to Facility Fees collected for the calendar year 2013, pursuant to Resolution No. W-4110.

1. Trust Account Information: N/A

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

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

**A. Commercial**

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

**B. Residential**

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

3. Summary of the bank account activities showing:

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

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

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

**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. - Mount Lassen District  
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, 2013, through December 31, 2013.

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

\_\_\_\_\_  
Signature

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

\_\_\_\_\_  
3/31/2014  
Date