

Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# _____

2013
ANNUAL REPORT
OF

Del Oro Water Co., Inc.

Combined

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

Drawer 5172

Chico, CA
(OFFICIAL MAILING ADDRESS)

95927
ZIP

Revised 4/29/2016

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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GENERAL 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**

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

I N S T R U C T I O N S

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, California Pines, 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:
- | | | |
|-------------------------------------|---------------------------------|-------------------------------------|
| <input type="checkbox"/> | Individual (name of owner) | |
| <input type="checkbox"/> | Partnership (name of partner) | |
| <input type="checkbox"/> | Partnership (name of partner) | |
| <input type="checkbox"/> | Partnership (name of partner) | |
| <input checked="" type="checkbox"/> | Corporation (corporate name) | <u>Del Oro Water Co., Inc.</u> |
| | Organized under laws of (state) | <u>California</u> Date: <u>1963</u> |

Principal Officers:

Name: <u>Robert S. Fortino</u>	Title: <u>Chief Executive Officer - Director</u>
Name: <u>Bryan Fortino</u>	Title: <u>Chief Financial Officer - Director</u>
Name: <u>Paul Matulich</u>	Title: <u>Asst. Secretary - Director</u>
Name: <u>Janice Hanna</u>	Title: <u>Secretary</u>

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
-
-

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

BALANCE SHEET AND CAPITALIZATION DATA

Calendar Year 2013

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>1/1/2013</u>	<u>12/31/2013</u>	<u>Average</u>
BALANCE SHEET DATA				
1	Intangible Plant	363,300	463,796	413,548
2	Land and Land Rights	<i>Revised</i> 487,652	487,652	487,652
3	Depreciable Plant	<i>Revised</i> 19,109,603	19,244,820	19,177,212
4	Gross Plant in Service	<i>Revised</i> 19,960,555	20,196,269	20,078,412
5	Less: Accumulated Depreciation	<i>Revised</i> (7,794,991)	(8,289,389)	(8,042,190)
6	Net Water Plant in Service	<i>Revised</i> 12,165,564	11,906,880	12,036,222
7	Water Plant Held for Future Use	-	-	-
8	Construction Work in Progress	<i>Revised</i> 885,049	1,428,710	1,156,879
9	Materials and Supplies	9,692	9,692	9,692
10	Less: Advances for Construction	<i>Revised</i> (965,939)	(953,283)	(959,611)
11	Less: Contribution in Aid of Construction	<i>Revised</i> (3,619,398)	(4,622,405)	(4,120,902)
12	Less: Accumulated Deferred Income and Investment Tax Credits			-
13	Net Plant Investment	<i>Revised</i> 8,474,968	7,769,594	8,122,281
 CAPITALIZATION				
14	Common Stock	21,820	21,820	-
15	Proprietary Capital (Individual or Partnership)	-	-	-
16	Paid-in Capital	10,738,023	11,458,537	11,098,280
17	Retained Earnings	<i>Revised</i> (162,698)	(1,149,436)	(656,067)
18	Common Stock and Equity (Lines 14 through 17)	<i>Revised</i> 10,597,145	10,330,921	10,464,033
19	Preferred Stock	-	-	-
20	Long-Term Debt	4,474,399	4,900,945	4,687,672
21	Notes Payable	-	-	-
22	Total Capitalization (Lines 18 through 21)	<i>Revised</i> 15,071,544	15,231,866	15,151,705

INCOME STATEMENT AND OTHER DATA

Calendar Year 2013

NAME OF UTILITY Del Oro Water Co., Inc. - Paradise Pines District Telephone: 530-894-1100 ext 103

		Annual Amount
INCOME STATEMENT		
23	Unmetered Water Revenue	237,342
24	Fire Protection Revenue	1,661
25	Irrigation Revenue	117,282
26	Metered Water Revenue	4,640,277
	Other Water Revenue	235,248
27	Total Operating Revenue	5,231,810
28	<u>Operating Expenses</u>	(3,689,161)
29	Depreciation Expense (Composite Rate: _____)	(381,139)
30	Amortization and Property Losses	-
31	Property Taxes	(106,087)
32	Taxes Other Than Income Taxes	(123,072)
33	Total Operating Revenue Deduction Before Taxes	(4,299,459)
34	California Corp. Franchise Tax	(800)
35	Federal Corporate Income Tax	-
36	Total Operating Revenue Deduction After Taxes	(4,300,259)
37	Net Operating Income (Loss) - California Water Operations	931,551
38	Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	<i>Revised</i> 18,448
39	Income Available for Fixed Charges	<i>Revised</i> 949,999
40	Interest Expense	<i>Revised</i> (3,129)
41	Net Income (Loss) Before Dividends	<i>Revised</i> 946,870
42	Preferred Stock Dividends	-
43	Net Income (Loss) Available for Common Stock	<i>Revised</i> 946,870

OTHER DATA		
44	Refunds of Advances for Construction	19,316
45	Total Payroll Charged to Operating Expenses	1,404,175
46	Purchased Water	421,320
47	Power	617,681

	<u>Active Service Connections</u> (Exc. Fire Protect.) _____	Jan. 1	Dec. 31	Annual Average
48	Metered Service Connections	7742	7753	7747.5
49	Flat Rate Service Connections	255	248	251.5
50	Total Active Service Connections	7997	8001	7999

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 2013:

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

See attached Annual Affiliate Transaction Report

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)
1		UTILITY PLANT			
2	101	Water Plant in Service (Excluding SDWBA & Prop 50)	A-1 & A-1a	20,196,269	19,960,555
3	101.1	Water Plant in Service - SDWBA	A-1 & A-1b		
4	101.2	Water Plant in Service - Prop 50	A-1 & A-1c		
5	103	Water Plant Held for Future Use	A-1 & A-1d		
6	104	Water Plant Purchased or Sold	A-1		
7	105	Construction Work in Progress - Water Plant	A-1	1,428,710	885,049
8	105.1	Construction Work in Progress - SDWBA	A-1	6,018,351	5,543,522
9	105.2	Construction Work in Progress - Prop 50	A-1		
10		Total Utility Plant		27,643,330	26,389,126
11	108	Accumulated Depreciation of Water Plant	A-3	(8,094,423)	(7,593,148)
12	108.1	Accumulated Amortization of SDWBA loan	A-3		
13	108.2	Reserve for Depreciation of Utility Plant - Prop 50	A-3		
14	114	Water Plant Acquisition Adjustments	A-1	(194,966)	(201,843)
15		Total Amortization and Adjustments		(8,289,389)	(7,794,991)
16		Net utility plant		19,353,941	18,594,134
17					
18		INVESTMENTS			
19	121	Non-utility Property and Other Assets		100,000	100,000
20	122	Accumulated Depreciation of Non-utility Property	A-3	(13,301)	(10,801)
21		Net non-utility property			
22	123	Investments in Associated Companies			
23	124	Other Investments			
24		Total Investments		86,700	89,200
25					
26		CURRENT AND ACCRUED ASSETS			
27	131	Cash		865,178	679,950
28	131.3	Cash - Miscellaneous Special Deposits - Prop 50			
29	132	Special Accounts		409,099	1,459,901
30	141	Accounts Receivable - Customers		242,442	276,982
31	142	Receivables from Associated Companies		232,558	228,358
32	143	Accumulated Provision for Uncollectible Accounts			
33	151	Materials and Supplies		9,692	9,692
34	174	Other Current Assets		445,150	39,104
35		Total current and accrued assets		2,204,118	2,693,987
36					
37	180	Deferred Charges	A-5	318,537	295,458
38					
39		Total assets and deferred charges		21,963,296	21,672,779

**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)
40		CORPORATE CAPITAL AND SURPLUS			
41	201	Common Stock	A-6	21,820.00	21,820
42	204	Preferred Stock	A-6		
43	211	Other Paid-in Capital	A-8	11,458,536.98	10,738,023
44	215	Retained Earnings	A-9	(1,149,436.22)	(162,698)
45		Total corporate capital and retained earnings		10,330,920.76	10,597,145
46					
47		PROPRIETARY CAPITAL			
48	218	Proprietary Capital	A-10		
49	218.1	Proprietary Drawings			
50		Total proprietary capital			
51					
52		LONG TERM DEBT			
53	224	Long-term Debt	A-11	4,900,945.24	4,474,399
54	225	Advances from Associated Companies	A-12		
55					
56		CURRENT AND ACCRUED LIABILITIES			
57	231	Accounts Payable		132,973.98	88,725
58	232	Short-term Notes Payable		-	-
59	233	Customer Deposits		55,227.39	48,625
60	235	Payables to Associated Companies	A-13	63,039.91	149,839
61	236	Accrued Taxes		24,640.82	4,826
62	237	Accrued Interest		19,652.14	20,880
63	241	Other Current Liabilities	A-14	80,715.54	75,065
64		Total current and accrued liabilities		376,249.78	387,961
65					
66		DEFERRED CREDITS			
67	252	Advances for Construction	A-15	953,282.70	965,939
68	253	Other Credits		779,492.00	1,627,937
69	255	Accumulated Deferred Investment Tax Credits	A-16		
70	282	Accumulated Deferred Income taxes - ACRS Depreciation	A-16		
71	283	Accumulated Deferred Income taxes - Other	A-16		
72		Total deferred credits		1,732,774.70	2,593,876
73					
74		CONTRIBUTIONS IN AID OF CONSTRUCTION			
75	266.0	Contributions - Publicly Grant-Funded Plant - Prop 50			
76	266.1	Accumulated Amortization of Contributions - Prop 50			
77		Net Contributions - Public Grant-Funded Plant - Prop 50			
78	271	Contributions in Aid of Construction	A-17	7,137,980.98	6,024,794
79	272	Accumulated Amortization of Contributions		(2,515,575.72)	(2,405,395)
80		Net Contributions in Aid of Construction		4,622,405.26	3,619,398
81		Total liabilities and other credits		21,963,295.74	21,672,779

**SCHEDULE A-1
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water Plant in Service (Excluding SDWBA and Prop 50)	19,960,555	236,714	(1,000)	-	20,196,269
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	Construction Work in Progress - Water Plant	885,049	543,661			1,428,710
7	105.1	Construction Work in Progress - SDWBA	5,543,522	474,829			6,018,351
8	105.2	Construction Work in Progress - Prop 50					
9	114	Water Plant Acquisition Adjustments	(210,879)	15,913			(194,966)
10		Total utility plant	26,178,247	1,271,117	(1,000)	-	27,448,364

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

**SCHEDULE A-1a
Account No. 101 - Water Plant in Service (Excluding SDWBA & Prop 50)**

Line No.	Acct No.	Title of Account (a)	Balance Beg 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	363,300	100,497			463,796
3	303	Land	487,652				487,652
4		Total non-depreciable plant	850,952	100,497	-	-	951,448
5							
6		DEPRECIABLE PLANT					-
7	304	Structures	677,610				677,610
8	307	Wells	2,687,128	1,332			2,688,461
9	317	Other Water Source Plant	94,326				94,326
10	311	Pumping Equipment	2,172,259	27,149			2,199,408
11	320	Water Treatment Plant	1,051,052	3,194			1,054,246
12	330	Reservoirs, Tanks and Sandpipes	2,409,189	12,430			2,421,619
13	331	Water Mains	7,770,758	26,663			7,797,421
14	333	Services and Meter Installations	755,310				755,310
15	334	Meters	664,218	38,734	(1,000)		701,951
16	335	Hydrants	233,072				233,072
17	339	Other Equipment	307,962	18,316			326,278
18	340	Office Furniture and Equipment	185,129	8,398			193,527
19	341	Transportation Equipment	101,591				101,591
20		Total depreciable plant	19,109,603	136,217	(1,000)	-	19,244,820
21		Total water plant in service	19,960,555	236,714	(1,000)	-	20,196,269

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

SCHEDULE A-1b
Account No. 101.1 - Water Plant in Service - SDWBA

N/A

Line No.	Acct No.	Title of Account (a)	Balance Beg 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							
6		DEPRECIABLE PLANT					
7	304	Structures					
8	307	Wells					
9	317	Other Water Source Plant					
10	311	Pumping Equipment					
11	320	Water Treatment Plant					
12	330	Reservoirs, Tanks and Sandpipes					
13	331	Water Mains					
14	333	Services and Meter Installations					
15	334	Meters					
16	335	Hydrants					
17	339	Other Equipment					
18	340	Office Furniture and Equipment					
19	341	Transportation Equipment					
20		Total depreciable plant					
21		Total water plant in service					

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

SCHEDULE A-1c
Account No. 101.2 - Water Plant in Service - Prop 50

N/A

Line No.	Acct No.	Title of Account (a)	Balance Beg 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							
6		DEPRECIABLE PLANT					
7	304	Structures					
8	307	Wells					
9	317	Other Water Source Plant					
10	311	Pumping Equipment					
11	320	Water Treatment Plant					
12	330	Reservoirs, Tanks and Sandpipes					
13	331	Water Mains					
14	333	Services and Meter Installations					
15	334	Meters					
16	335	Hydrants					
17	339	Other Equipment					
18	340	Office Furniture and Equipment					
19	341	Transportation Equipment					
20		Total depreciable plant					
21		Total water plant in service					

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

SCHEDULE A-1d
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	NONE			
2				
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	86,700
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	86,700

SCHEDULE A-3
Account Nos. 108 and 122 - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 108	Account 108.1	Account 108.2	Account 122
		Water Plant Excluding SDWBA & Prop 50 (b)	SDWBA Loans (c)	Prop 50 (d)	Non-utility Property (e)
1	Balance in reserves at beginning of year	7,593,148			10,801
2	Add: Credits to reserves during year				
3	(a) Charged to Account No. 403 (Footnote 1)	381,139			
4	(b) Charged to Account No 272	88,958			2,500
5	(c) Charged to clearing accounts				
6	(d) Charged to Account No. 407				
7	(e) Charged to Account No. 266.1				
8	(f) Salvage recovered				
9	(g) All other credits (Footnote 2)	31,178			
10	Total Credits	501,275			2,500
11	Deduct: Debits to reserves during year				
12	(a) Book cost of property retired				
13	(b) Cost of removal				
14	(c) All other debits (Footnote 3)				
15	Total debits	-			
16	Balance in reserve at end of year	8,094,423			13,301
17					
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE			%	
19					
20	(2) EXPLANATION OF ALL OTHER CREDITS:				
21					
22					
23					
24					
25					
26	(3) EXPLANATION OF ALL OTHER DEBITS:				
27					
28					
29					
30					
31					
32	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION				
33	(a) Straight line	[]			
34	(b) Liberalized	[]			
35	(1) Sum of the years digits	[]			
36	(2) Double declining balance	[]			
37	(3) Other	[]			
38	(c) Both straight line and liberalized	[]			

SCHEDULE A-3a
Account No. 108 - Analysis of Entries in Depreciation Reserve (Total)

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					
14		Total	5,295,856	412,317	-	-	5,708,173

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

Line No.	Item (a)	Amount (b)
1	Prepaid Insurance	21,411
2	Prepaid Property Tax	(8,961)
3		
4		
5		
6		
7		
8		
9		
10	Total	12,450

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					128,138	6,649		134,787
2	Def SRF Inc/Exp					-			-
3	2012 SRF Legal Expense					21,006	42,322		63,328
4	Def Interest - Regional Project					-			-
5	Affiliate Application Expense					-	3,329		3,329
6	Legal/Engineering					74,243		(33,062)	41,182
7	Deferred Purchased Water					22,487			22,487
8	Deferred Water Rights					3,119			3,119
9	Deferred Emergency Costs					59,427			59,427
10	LIRAMN Account					(19,883)		(3,749)	(23,632)
11	Other					6,921			6,921
12	Deferred Water Quality					-	7,590		7,590
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28	Total					295,458	59,890	(36,811)	318,537

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	Common	1965	25,000	10	2,182	21,820		None
2								
3								
4								
5								
6								
7								
8							Total	

SCHEDULE A-7
Record of Stockholders at End of Year

Line No.	COMMON STOCK Name (a)	Number of Shares (b)	PREFERRED STOCK Name (c)	Number of Shares (d)
1	Utility Management Services, Inc.	2,182		
2				
3				
4				
5				
6				
7				
8				
9				
10	Total number of shares	2,182	Total number of shares	

SCHEDULE A-8
Account No. 211 - Other Paid in Capital (Corporations only)

Line No.	Type of Paid in Capital (a)	Balance End of Year (b)
1	Capital Surplus derived from 22% Reserve and Charged to advances for construction	432,224
2	Parent Company - Utility Management Services, Inc.	11,026,313
3		
4		
5		
6		
7		
8	Total	11,458,537

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	(162,698)
2	CREDITS	
3	Net income	946,870
4	Prior period adjustments	(7,507)
5	Other credits (detail)	
6	Total Credits	939,363
7		
8	DEBITS	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	(1,926,101)
13	Other debits (detail)	
14	Total Debits	(1,926,101)
15	Balance end of year	(1,149,436.22)

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	
7	DEBITS	
8	Net losses	
9	Withdrawals during year	
10	Other debits (detail)	
11	Total Debits	
12	Balance end of year	

SCHEDULE A-11
Account No. 224 - Long-Term Debt

Line No.	Class (a)	Name of Issue (b)	Date of Issue (c)	Date of Maturity (d)	Principal Amount Authorized (e)	Outstanding Per Balance Sheet (f)	Interest Rate (g)	Interest Accrued During Year (h)	Sinking Fund (l)	Interest Paid During Year (j)
1	SRF Loan		9/1/2009	8/31/2029	4,752,371	4,778,700	2.2836%	98,285	-	98,285
2	DWR Construction		6/5/2010	2030	235,000	122,246	2.5%			3,129
3										
4										
5										
6	Total				4,987,371	4,900,945		98,285	-	101,414

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

Line No.	Nature of Obligation (a)	Amount of Obligation (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1	NONE				
2					
3					
4					
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. / Allocation	18,819			
2	Del Oro Water Co. / Intercompany	44,221			
3					
4					
5					
6	Totals	63,040			

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

Line No.	Description (a)	Balance End of Year (b)
1	PUC Surtax Payable	18,853
2	Salaries & Wages Payable	61,863
3		
4		
5	Total	80,716

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year		965,939
2	Additions during year		6,660
3	Subtotal - Beginning balance plus additions during year		972,599
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		953,283

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	NONE			
2				
3				
4				
5	Total			

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. 108, 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. 108. 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 ² (e)	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 ³ (f)
			Depreciable (c)	Non-Depreciable ¹ (d)		
1	Balance beginning of year	6,024,794	3,619,398			
2	Add: Credits to account during year					
3	Contributions received during year	1,113,187				
4	Other credits*					
5	Total credits					
6	Deduct: Debits to Account during year					
7	Depreciation charges for year		(110,180)			
8	Non-depreciable donated property retired					
9	Other debits*					
10	Total debits					
11	Balance end of year	7,137,981	4,622,405			

* 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)
		UTILITY OPERATING INCOME		
1	400	Operating Revenues	B-1	5,231,810
		OPERATING REVENUE DEDUCTIONS		
2	401	Operating Expenses	B-2	(3,689,161)
3	403	Depreciation Expense	A-3	(381,139)
4	407	SDWBA Loan Amortization Expense	pages 7 & 8	
5	408	Taxes Other Than Income Taxes	B-3	(229,159)
6	409	State Corporate Income Tax Expense	B-3	(800)
7	410	Federal Corporate Income Tax Expense	B-3	
8		Total operating revenue deductions		(4,300,259)
9		Total utility operating income		931,551
		OTHER INCOME AND DEDUCTIONS		
10	421	Non-utility Income	B-5	27,755
11	426	Miscellaneous Non-utility Expense	B-5	(9,307)
12	427	Interest Expense	B-6	(3,129)
13		Total other income and deductions		15,319
14		Net income		946,870

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)
		WATER SERVICE REVENUES			
1	460	Unmetered water revenue			
2		460.1 Single-family Residential	235,606	1,199,835	(964,229)
3		460.2 Commercial and Multi-residential	1,736		1,736
4		460.3 Large Water Users			-
5		460.5 Safe Drinking Water Bond Surcharge			-
6		460.9 Other Unmetered Revenue			-
7		Sub-total	237,342	1,199,835	(962,493)
8	462	Fire protection revenue			
9		462.1 Public Fire Protection	-	-	-
10		462.2 Private Fire Protection	1,661	-	1,661
11		Sub-total	1,661	-	1,661
12	465	Irrigation revenue	117,282	94,586	22,697
13	470	Metered water revenue			
14		470.1 Single-family Residential	4,070,696	3,079,749	990,947
15		470.2 Commercial and Multi-residential	296,997	93,509	203,488
16		470.3 Large Water Users	146,920	106,386	40,534
17		470.5 Safe Drinking Water Bond Surcharge	-	-	-
18		470.9 Other Metered Revenue	125,664	314,115	(188,451)
19		Sub-total	4,640,277	3,593,759	1,046,517
20		Total water service revenues	4,996,562	4,888,180	108,382
					-
21	480	Approved Total Surcharge Revenue	113,550	-	113,550
22	480	Other Water Revenue	121,698	119,132	2,566
23		Total operating revenues	5,231,810	5,007,312	224,498

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)
		PLANT OPERATION AND MAINTENANCE EXPENSES			
		VOLUME RELATED EXPENSES			
1	610	Purchased Water	421,320.17	363034	58285.8
2	615	Power	617,680.60	583666	34,014
3	616	Other Volume Related Expenses	26,287.43	27619	(1,332)
4		Total volume related expenses	1,065,288.20	974320	90,968
					-
		NON-VOLUME RELATED EXPENSES			
5	630	Employee Labor	739,494.39	675869	63,626
6	640	Materials	98,285.26	81024	17,261
7	650	Contract Work	55,107.89	67401	(12,293)
8	660	Transportation Expenses	168,253.09	161958	6,295
9	664	Other Plant Maintenance Expenses	8,324.72	11362	(3,037)
10		Total non-volume related expenses	1,069,465.35	997614	71,851
11		Total plant operation and maintenance exp.	2,134,753.55	1971934	162,820
					-
		ADMINISTRATIVE AND GENERAL EXPENSES			
12	670	Office Salaries	536,712.34	513038	23,675
13	671	Management Salaries	127,968.00	127968	-
14	674	Employee Pensions and Benefits	274,624.55	267543	7,081
15	676	Uncollectible Accounts Expense	(901.99)	5881	(6,783)
16	678	Office Services and Rentals	124,497.54	121946	2,551
17	681	Office Supplies and Expenses	258,419.51	240176	18,243
18	682	Professional Services	53,033.79	38845	14,189
19	684	Insurance	104,702.80	127548	(22,845)
20	688	Regulatory Commission Expense			-
21	689	General Expenses	75,350.60	81374	(6,023)
22		Total administrative and general expenses	1,554,407.14	1524318	30,089
23	800	Expenses Capitalized			-
24		Net administrative and general expense	1,554,407.14	1524318	30,089
25		Total operating expenses	3,689,160.69	3496252	192,908

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	106,087	106,087	
2	State corporate franchise tax	800	800	
3	State unemployment insurance tax	12,185	12,185	
4	Other state and local taxes			
5	Federal unemployment insurance tax	2,923	2,923	
6	Federal insurance contributions act	107,964	107,964	
7	Other federal taxes			
8	Federal income taxes			
9	Total	229,959	229,959	-

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	1,746	
2	Non Utility Expense		9,147
3	Gain/Loss on Investments		160
4	Rental Income	26,009	
5	Total	27,755	9,307

SCHEDULE B-6
Account No. 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	DWR Construction Loan	3,129
2	SRF Loan	-
3		
4		
5		
6		
7		
8		
9		
10	Total	3,129

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	739,494		739,494
2	670	Office salaries	10	536,712		536,712
3	671	Management salaries	1	127,968		127,968
4						
5						
6		Total	25	1,404,175	-	1,404,175

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.	NONE							
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? Answer: Yes: _____ No: X (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: Number and Title of Account:	Amount
	_____	\$ _____
	_____	\$ _____
	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**

STREAMS					FLOW IN (Unit) ²		Annual Quantities Diverted (Unit) ²	Remarks
Line No.	Diverted Into *	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions		
				Claim	Capacity	Max.	Min.	
1								
2								
3								
4								
5								

WELLS						Pumping Capacity GPM	Annual Quantities Pumped 100 CF	Remarks
Line No.	At Plant (Name or Number)	Location	No.	Dimensions	Depth to Water ¹			
6	See attached detail - D-1a "Wells"						904,941	
7								
8								
9								
10								

TUNNELS AND SPRINGS				FLOW IN (Unit) ²		Annual Quantities Pumped 100 CF	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11	See attached detail - D-1b "Other Sources"					217,983	
12							
13							
14							
15							

Purchased Water for Resale				
16	Purchased from	See attached D-1b		
17	Annual Quantities purchased	Outside Sources	35241	100CF
18		Intercompany	126813	
19		Total Purchased Water	162054	

* State ditch pipeline reservoir, etc., with name, if any.
¹ Average depth to water surface below ground surface
² The quantity unit in established use for experiencing water stored and used in large amounts is the acre foot, which equals 43,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second. In gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

**SCHEDULE D-2
Description of Storage Facilities**

Line No	Type	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	25000	
11	Metal	33	7,374,500	2 Tanks Inactive (98,750 Gallons Total)
12	Concrete			
13	Total	35	8,389,500	

SCHEDULE D-1
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
------------------------------	------------------------	-----------------------------	------------------------------	--	---------

Paradise Pines District

1 Imperial	16"	507	100	0	Inactive
2 Brandy	20"	525	900	203,479	
3 Park Ave	12"	702	500	123,351	
4 Compton	14"	700	500	112,260	
5 Perry	10"	425	?	0	Inactive
6 Lakeridge	14"	709	500	105,351	

Lime Saddle

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	

Magalia

1 Loomis	8"	380	30	219	
2 Indian	10"	400	40	17,080	

Stirling Bluffs

None

Ferndale

1 Van Ness	12"x175"	168	450	14,083	
------------	----------	-----	-----	--------	--

Johnson Park

21670 S. Cottonwood	8"	226	170	22,447	
21671 S. Cottonwood	8"	240	180	23,135	

Country Estates

1 Cindy Well	16"	700	900	35,201	
2 Weedpatch	14"	550	450	0	Inactive

Walnut Ranch

Well #1	20"/14"	210	500	0	Inactive
Well #2	20"/14"	220	1000	0	Inactive @ 12/31/12

California Pines

1 Pierson	<i>Inactive</i>			0	Inactive
2 Sprague	<i>Inactive</i>			0	Inactive
3 Cold Springs	<i>Inactive</i>			0	Inactive
4 Barn	6"	260	35	49	
5 Meadow	8"	200	40	14	
6 Well # 5	8"	562	60	9,638	

Strawberry

None

River Island

Service Territory 1

Well # 2	8"	380	45	22,772	
Well # 5	8"	400	30	11,479	
Well # 11	8"	135	45	7,079	
Well # 12	8"	160	55	11,854	
Well # 14	8"	150	50	14,694	
Well # 17	8"	230	45	-	Inactive
Well # 18	8"	250	45	-	Inactive
Well # 21	6 5/8"	445	25	7,454	
Well # 23	6 5/8"	300	40	9,375	
Well # 30	8"	240	20	4,219	
Well # 31	8"	220	40	9,302	
Well # 32	8"	230	40	11,200	
Well # 33	8"	150	50	19,870	
Well # 34	8"	205	40	3,475	
Weisenberger #1	8"	138	90	1,699	
Weisenberger #2	8"	182	90	1,626	

Service Territory 2

Well # 1	8"	220	75	10,244	
Well # 2	8"	220	60		Standby

Arbuckle

Well # 1	16"	440	600	14,916	
Well # 2	16"	440	600	14,058	

Mt Lassen

Well #1	8"	155	180	354	
Well #2	8"	155	180	356	
Well #3	8"	216	95	0	Inactive

Grandview Gardens

South Well (#1)	8"	315	175	34,332	
North Well (#2)	8"	230	175	-	Unmetered(Stand-by)

East Plano

East Plano Well	6"	150	110	5,256	Flow meter installed May 2013
-----------------	----	-----	-----	-------	-------------------------------

Metropolitan

Well #1	8"	136	75	4,540	Flow meter installed July 2013
Well #2	8"	136	75	-	Unmetered

Total Pumped	904,941
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Other Sources of Supply and Water Developed

Other Sources

*	to Strawberry	Herring Creek	Diversion	21,828	100 CF
*	to Lime Saddle	from Lake Oroville	Intake	100,855	100 CF
*	to Stirling Bluffs	Hendrix Canal (PG&E)	Stream	30,813	100 CF
*	to Ferndale	Highline	Spring	19,778	100 CF
*	to Ferndale	Lowline	Spring	44,709	100 CF
				217,983	100 CF

Purchased Water

Purchased Water - Outside Sources

*	to Paradise Pines	from PID		-	100 CF
*	to Lime Saddle	from PID		81	100 CF
*	to Strawberry	from Stanislaus River (TUD)		-	100 CF
*	to Walnut Ranch	from City of Colusa		35,160	100 CF
				35,241	100 CF

Purchased Water - Inter-company

*	From Paradise Pines to Magalia			28,969	100 CF
*	From Stirling Bluffs to Paradise Pines			97,844	100 CF
				126,813	100 CF

Total Purchased Water	162,054	100 CF
------------------------------	----------------	---------------

Line No	Type	PP	LS	MG	SB	FD	JP
1	A. Collecting reservoirs						
2	Concrete					990,000	
3	Earth						
4	Wood						
5	B. Distribution reservoirs						
6	Concrete						
7	Earth						
8	Wood						
9	C. Tanks						
10	Wood						
11	Metal	2,900,000	2,070,000	250,000	168,000		350,000
12	Concrete						
13	Total	2,900,000	2,070,000	250,000	168,000	990,000	350,000

Line No	Type	PP	LS	MG	SB	FD	JP
1	A. Collecting reservoirs						
2	Concrete					1	
3	Earth						
4	Wood						
5	B. Distribution reservoirs						
6	Concrete						
7	Earth						
8	Wood						
9	C. Tanks						
10	Wood						
11	Metal	3	3	1	1		1
12	Concrete						
13	Total	3	3	1	1	1	1

CE	WR	CP	ST	AR	RI	ML	GV	EP	MP
			25,000						
49,000	5,000	75,500	546,000	10,000	507,000	437,000	3,000	2,500	1,500
49,000	5,000	75,500	571,000	10,000	507,000	437,000	3,000	2,500	1,500

CE	WR	CP	ST	AR	RI	ML	GV	EP	MP
			1						
3	1	3	2	1	9	2	1	1	1
3	1	3	3	1	9	2	1	1	1

Combined Capacity (Gallons)
-
990,000
-
-
-
-
-
-
-
-
25,000
7,374,500
-
8,389,500

Total Units
-
1
-
-
-
-
-
-
-
1
33
-
35

2 inactive

SCHEDULE D-3
Description of Transmission and Distribution Facilities

A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES									
Capacities in Cubic Feet Per Second or Miner's Inches (state which) _____									
Line No.	Description	0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Total								

A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES (Continued)									
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	Total All Lengths
6	Ditch								
7	Flume								
8	Lined conduit								
9									
10	Total								

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING										
Line No.	Description	1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron								702	2,004
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			40	3,525		24,723		67,002	25,706
19	Welded steel			33,166	4,565		49,251		71,353	39,262
20	Wood									
21	Other-Galvanized Iron			616			2,517	1,099		
	Other-Plastic			1,520	6,908		46,348		112,903	130,449
	Other-Ductile Iron								177	200
	Other -HDPE			50						712
	Other - Cement-A/T or Plastic									
	Other - Unknown						1,420			
22	Total	-	-	62,742	16,498	-	124,259	1,099	252,257	198,333

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - (Continued)										
Line No.	Description	10	12	14	16	18	20	Other Sizes (Specify)		Total All Sizes
								4" to 12"	12" to 14"	
23	Cast Iron	130								2,836
24	Cast iron (cement lined)									-
25	Concrete									-
26	Copper									-
27	Riveted steel									-
28	Standard screw								19	28,989
29	Screw or welded casing									-
30	Cement - asbestos								3,751	124,747
31	Welded steel	16,719							3,239	217,555
32	Wood									-
33	Other-Galvanized									4,232
	Other-Plastic	12,957	720		13,200				1,400	326,405
	Other-Ductile Iron									377
	Other -HDPE									762
	Other - Cement-A/T or Plastic							79,200		79,200
	Other - Unknown									1,420
34	Total	29,806	720	-	13,200	-	-	79,200	8,409	786,523

**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	7,532	7,515	255	240
3/4 - in	23	25		
1 - in	135	162		
1 1/2 - in	22	22		
2 - in	20	19		
3 - in	3	3		
4 - in	3	3		
6 - in	3	3		
Other	1	1		
Fire Protection			11	8
Total	7,742	7,753	266	248

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

Size	Meters	Services
5/8 x 3/4 - in	7747	
3/4 - in	26	7540
1 - in	167	162
1 1/2 - in	22	22
2 - in	19	19
3 - in	3	3
4 - in	3	3
6 - in	3	3
Other	1	1
Total	7991	7753

**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 (REVISED)
Water delivered to Metered Customers by Months and Years in 100 CF**

	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Single-family residential	35,580	41,190	34,297	46,349	70,546	101,169	100,713	429,845
Commercial and Multi-residential	3,212	3,564	3,765	3,298	5,198	5,963	6,099	31,099
Large water users	141	208	171	342	246	204	437	1,750
Public authorities	666	718	773	820	1,407	3,353	3,163	10,900
Irrigation	2,889	360	515	1,443	3,306	4,990	5,483	18,986
Other (specify)	4	4	9	3	13	25	31	89
Total	42,493	46,045	39,529	52,255	80,715	115,705	115,927	492,669

	During Current Year						Subtotal	Total Prior Year
	August	September	October	November	December	Subtotal		
Single-family residential	117,316	108,477	72,698	68,055	50,682	417,229	847,073	846,981
Commercial and Multi-residential	7,227	5,879	4,346	4,712	3,670	25,834	56,933	26,012
Large water users	606	778	105	152	155	1,795	3,545	-
Public authorities	3,736	3,787	1,931	2,211	1,320	12,985	23,886	26,887
Irrigation	6,628	6,056	3,456	2,737	1,622	20,499	39,485	34,261
Other (specify)	26	20	11	12	11	79	169	
Total	135,539	124,997	82,548	77,879	57,459	478,422	971,090	934,141

¹ 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: _____ 21,631

**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: 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:

\$ 271,530.67

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
3/4 inch	5241	<i>See District</i>
1 inch	66	<i>Reports:</i>
1 1/2 inch	12	<i>Lime Saddle</i>
2 inch	16	<i>Magalia</i>
3 inch	2	<i>Paradise Pines</i>
4 inch	3	
6 inch	2	
Number of Flat Rate Customers	3	
Total	5345	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ <u>1,126,247</u>
Deposits during the year	<u>271,531</u>
Interest earned for calendar year	<u>1,167</u>
Withdrawals from this account	<u>(1,006,212)</u>
Balance at end of year	<u>392,733</u>

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

\$907,926.79 Deposit to SRF Refund Account to refund customer overpayment of SRF surcharges.
\$98,285.21 Interest Payments

**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 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:	7500036 (Lime Saddle)	4500138 (Johnson Park)	
Date Opened:	December 2013	May 2009	

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

A. Commercial

NAME	AMOUNT
	\$
	\$
	\$
	\$

B. Residential

NAME	AMOUNT
Peter Schrader	\$ 5,000.00
	\$
	\$
	\$

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 9,256.56
Deposits during the year	5,000.00
Interest earned for calendar year	23.17
Withdrawals from this account	-
Balance at end of year	\$ 14,279.73

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. - 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, 2013, through December 31, 2013.

Secretary/Director Corporate Accounting

Title (Please Print)

Signature

530-894-1100 ext 103

Telephone Number

4/29/16 - Revised

Date

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