

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

CLASS B and C  
WATER UTILITIES

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

2014  
ANNUAL REPORT  
OF

Del Oro Water Co., Inc.

---

**COMBINED (All Districts)**

---

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

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, 2014

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2015

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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, 2015**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION  
DIVISION OF WATER AND AUDITS  
ATTN: KAYODE KAJOPAIYE  
505 VAN NESS AVENUE, ROOM 3105  
SAN FRANCISCO, CALIFORNIA 94102-3298  
[kok@cpuc.ca.gov](mailto:kok@cpuc.ca.gov)**

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Oath on Page 34, must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in ink or by the use of a typewriter. Computer generated report forms may be substituted.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. The totals of the details in the latter must agree with the balances of the accounts to which they refer.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2014, through December 31, 2014. 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 2014

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>1/1/2014</u>	<u>12/31/2014</u>	<u>Average</u>
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	463,796	474,184	468,990
2 Land and Land Rights	487,652	487,652	487,652
3 Depreciable Plant	19,244,820	26,715,114	22,979,967
<b>4 Gross Plant in Service</b>	<b>20,196,269</b>	<b>27,676,950</b>	<b>23,936,610</b>
5 Less: Accumulated Depreciation	(8,086,231)	(8,650,378)	(8,368,305)
<b>6 Net Water Plant in Service</b>	<b>12,110,038</b>	<b>19,026,573</b>	<b>15,568,305</b>
7 Water Plant Held for Future Use	-	-	-
8 Construction Work in Progress	8,712,304	1,818,750	5,265,527
9 Materials and Supplies	9,692	9,692	9,692
10 Less: Advances for Construction	(953,283)	(933,967)	(943,625)
11 Less: Contribution in Aid of Construction	(4,622,405)	(5,530,655)	(5,076,530)
12 Less: Accumulated Deferred Income and Investment Tax Credits			
<b>13 Net Plant Investment</b>	<b>15,256,346</b>	<b>14,390,392</b>	<b>14,823,369</b>
<b>CAPITALIZATION</b>			
14 Common Stock	21,820	21,820	21,820
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	11,752,751	11,721,544	11,737,147
17 Retained Earnings	(1,381,312)	(1,201,726)	(1,291,519)
<b>18 Common Stock and Equity (Lines 14 through 17)</b>	<b>10,393,259</b>	<b>10,541,638</b>	<b>10,467,448</b>
19 Preferred Stock			
20 Long-Term Debt	5,871,974	4,868,309	5,370,142
21 Notes Payable			
<b>22 Total Capitalization (Lines 18 through 21)</b>	<b>16,265,233</b>	<b>15,409,947</b>	<b>15,837,590</b>

## INCOME STATEMENT AND OTHER DATA

Calendar Year 2014

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

		<b>Annual Amount</b>
<b>INCOME STATEMENT</b>		
23	Unmetered Water Revenue	262,209
24	Fire Protection Revenue	1,680
25	Irrigation Revenue	91,217
26	Metered Water Revenue	4,614,768
	Other Water Revenue	336,958
<b>27</b>	<b>Total Operating Revenue</b>	<b>5,306,833</b>
28	<u>Operating Expenses</u>	<u>(3,706,532)</u>
29	Depreciation Expense (Composite Rate: _____ )	(427,901)
30	Amortization and Property Losses	-
31	Property Taxes	(99,565)
32	Taxes Other Than Income Taxes	(125,670)
<b>33</b>	<b>Total Operating Revenue Deduction Before Taxes</b>	<b>(4,359,666)</b>
34	California Corp. Franchise Tax	(800)
35	Federal Corporate Income Tax	-
<b>36</b>	<b>Total Operating Revenue Deduction After Taxes</b>	<b>(4,360,466)</b>
<b>37</b>	<b>Net Operating Income (Loss) - California Water Operations</b>	<b>946,366</b>
38	Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	15,238
<b>39</b>	<b>Income Available for Fixed Charges</b>	<b>961,604</b>
40	Interest Expense	(51,465)
<b>41</b>	<b>Net Income (Loss) Before Dividends</b>	<b>910,139</b>
42	Preferred Stock Dividends	-
<b>43</b>	<b>Net Income (Loss) Available for Common Stock</b>	<b>910,139</b>
<b>OTHER DATA</b>		
44	Refunds of Advances for Construction	19,316
45	Total Payroll Charged to Operating Expenses	1,442,432
46	Purchased Water	437,128
47	Power	548,912

		Jan. 1	Dec. 31	Annual Average
	<u>Active Service Connections</u> (Exc. Fire Protect.) _____			
48	Metered Service Connections	7,753	7,809	7,781
49	Flat Rate Service Connections	248	228	238
50	Total Active Service Connections	8,001	8,037	8,019



**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 2014:

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)	Credit to Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number

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

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
1		<b>UTILITY PLANT</b>			
2	101	Water Plant in Service (Excluding SDWBA & Prop 50)	A-1 & A-1a	22,379,975	20,196,269
3	101.1	Water Plant in Service - SDWBA	A-1 & A-1b	5,296,975	-
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	1,818,750	1,428,710
8	105.1	Construction Work in Progress - SDWBA	A-1	-	7,283,594
9	105.2	Construction Work in Progress - Prop 50	A-1		-
10		<b>Total Utility Plant</b>		<b>29,495,700</b>	<b>28,908,573</b>
11	108	Accumulated Depreciation of Water Plant	A-3	(8,650,378)	(8,086,231)
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	(188,089)	(194,966)
15		<b>Total Amortization and Adjustments</b>		<b>(8,838,467)</b>	<b>(8,281,197)</b>
16		<b>Net utility plant</b>		<b>20,657,233</b>	<b>20,627,376</b>
17					
18		<b>INVESTMENTS</b>			
19	121	Non-utility Property and Other Assets	A-2	84,200	86,700
20	122	Accumulated Depreciation of Non-utility Property	A-3		
21		<b>Net non-utility property</b>		<b>84,200</b>	<b>86,700</b>
22	123	Investments in Associated Companies			
23	124	Other Investments			
24		<b>Total Investments</b>		<b>84,200</b>	<b>86,700</b>
25					
26		<b>CURRENT AND ACCRUED ASSETS</b>			
27	131	Cash		1,388,497	865,178
28	131.3	Cash - Miscellaneous Special Deposits - Prop 50			
29	132	Special Accounts		485,803	409,099
30	141	Accounts Receivable - Customers		68,807	242,442
31	142	Receivables from Associated Companies		96,743	232,558
32	143	Accumulated Provision for Uncollectible Accounts			
33	151	Materials and Supplies		9,692	9,692
34	174	Other Current Assets		77,422	445,150
35		<b>Total current and accrued assets</b>		<b>2,126,965</b>	<b>2,204,118</b>
36					
37	180	Deferred Charges	A-5	330,376	318,537
38					
39		<b>Total assets and deferred charges</b>		<b>23,198,774</b>	<b>23,236,731</b>

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

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
<b>40</b>		<b>CORPORATE CAPITAL AND SURPLUS</b>			
41	201	Common Stock	A-6	21,820	21,820
42	204	Preferred Stock	A-6		
43	211	Other Paid-in Capital	A-8	11,721,544	11,752,751
44	215	Retained Earnings	A-9	(1,201,726)	(1,381,312)
<b>45</b>		<b>Total corporate capital and retained earnings</b>		<b>10,541,638</b>	<b>10,393,259</b>
46					
<b>47</b>		<b>PROPRIETARY CAPITAL</b>			
48	218	Proprietary Capital	A-10		
49	218.1	Proprietary Drawings			
<b>50</b>		<b>Total proprietary capital</b>		<b>-</b>	<b>-</b>
51					
<b>52</b>		<b>LONG TERM DEBT</b>			
53	224	Long-term Debt	A-11	4,868,309	5,871,974
54	225	Advances from Associated Companies	A-12		-
55					
<b>56</b>		<b>CURRENT AND ACCRUED LIABILITIES</b>			
57	231	Accounts Payable		84,009	132,974
58	232	Short-term Notes Payable			-
59	233	Customer Deposits		53,768	55,227
60	235	Payables to Associated Companies	A-13	106,219	63,040
61	236	Accrued Taxes		6,923	24,641
62	237	Accrued Interest		18,424	19,652
63	241	Other Current Liabilities	A-14	75,141	80,716
<b>64</b>		<b>Total current and accrued liabilities</b>		<b>344,483</b>	<b>376,250</b>
65					
<b>66</b>		<b>DEFERRED CREDITS</b>			
67	252	Advances for Construction	A-15	933,967	953,283
68	253	Other Credits		317,632	329,077
68	253	Other Credits (SRF Regional Project Surcharge)		662,090	690,482
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		
<b>72</b>		<b>Total deferred credits</b>		<b>1,913,688</b>	<b>1,972,842</b>
73					
<b>74</b>		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
75	266.0	Contributions - Publicly Grant-Funded Plant - Prop 50			
76	266.1	Accumulated Amortization of Contributions - Prop 50			
<b>77</b>		<b>Net Contributions - Public Grant-Funded Plant - Prop 50</b>			
78	271	Contributions in Aid of Construction	A-17	8,162,699	7,137,981
79	272	Accumulated Amortization of Contributions		(2,632,044)	(2,515,576)
<b>80</b>		<b>Net Contributions in Aid of Construction</b>		<b>5,530,655</b>	<b>4,622,405</b>
<b>81</b>		<b>Total liabilities and other credits</b>		<b>23,198,774</b>	<b>23,236,731</b>

**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)	20,196,269	2,185,206	(1,500)	-	22,379,975
2	101.1	Water Plant In Service - SDWBA	-	5,296,975	-	-	5,296,975
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	1,428,710	390,039			1,818,750
7	105.1	Construction Work in Progress - SDWBA	7,283,594			(7,283,594)	-
8	105.2	Construction Work in Progress - Prop 50	-				-
9	114	Water Plant Acquisition Adjustments	(194,966)			6,877	(188,089)
10		<b>Total utility plant</b>	<b>28,713,607</b>	<b>7,872,221</b>	<b>(1,500)</b>	<b>(7,276,717)</b>	<b>29,307,611</b>

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

\*Line 6: Other credit, Regional Project placed in service

**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		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible Plant	463,796	10,388			474,184
3	303	Land	487,652				487,652
4		<b>Total non-depreciable plant</b>	<b>951,448</b>	<b>10,388</b>	<b>-</b>	<b>-</b>	<b>961,836</b>
5							
6		<b>DEPRECIABLE PLANT</b>					-
7	304	Structures	677,610				677,610
8	307	Wells	2,688,461				2,688,461
9	317	Other Water Source Plant	94,326				94,326
10	311	Pumping Equipment	2,199,408	884,625			3,084,033
11	320	Water Treatment Plant	1,054,246	17,634			1,071,880
12	330	Reservoirs, Tanks and Sandpipes	2,421,619	383,511			2,805,130
13	331	Water Mains	7,797,421	822,109			8,619,531
14	333	Services and Meter Installations	755,310	11,750			767,060
15	334	Meters	701,951	6,230			708,181
16	335	Hydrants	233,072	7,604			240,675
17	339	Other Equipment	326,278	2,169			328,447
18	340	Office Furniture and Equipment	193,527	39,187			232,714
19	341	Transportation Equipment	101,591		(1,500)		100,091
20		<b>Total depreciable plant</b>	<b>19,244,820</b>	<b>2,174,818</b>	<b>(1,500)</b>	<b>-</b>	<b>21,418,139</b>
21		<b>Total water plant in service</b>	<b>20,196,269</b>	<b>2,185,206</b>	<b>(1,500)</b>	<b>-</b>	<b>22,379,975</b>

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

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

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		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible Plant					-
3	303	Land					-
4		<b>Total non-depreciable plant</b>	-	-	-	-	-
5							
6		<b>DEPRECIABLE PLANT</b>					-
7	304	Structures	-				-
8	307	Wells					-
9	317	Other Water Source Plant					-
10	311	Pumping Equipment	-	\$1,673,949			1,673,949
11	320	Water Treatment Plant	-	\$1,615,921			1,615,921
12	330	Reservoirs, Tanks and Sandpipes	-	\$302,336			302,336
13	331	Water Mains	-	\$1,704,770			1,704,770
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		<b>Total depreciable plant</b>	-	<b>5,296,975</b>	-	-	<b>5,296,975</b>
21		<b>Total water plant in service</b>	-	<b>5,296,975</b>	-	-	<b>5,296,975</b>

\* 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		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible Plant					-
3	303	Land					-
4		<b>Total non-depreciable plant</b>	-	-	-	-	-
5							
6		<b>DEPRECIABLE PLANT</b>					-
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		<b>Total depreciable plant</b>	-	-	-	-	-
21		<b>Total water plant in service</b>	-	-	-	-	-

\* 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	<b>NONE</b>			
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	84,200
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	84,200

**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	8,086,231			
2	Add: Credits to reserves during year				
3	(a) Charged to Account No. 403 (Footnote 1)	427,901			
4	(b) Charged to Account No 272	116,468			
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)	9,036			
10	<b>Total Credits</b>	<b>553,405</b>	-	-	-
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)	10,742			
15	<b>Total debits</b>	<b>10,742</b>	-	-	-
16	<b>Balance in reserve at end of year</b>	<b>8,650,377.79</b>	-	-	-
17					
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE				3.03%
19					
20	(2) EXPLANATION OF ALL OTHER CREDITS:				
21	\$9,036 - Account 114-000 - Acquisition Adjustment Depreciated				
22					
23					
24					
25					
26	(3) EXPLANATION OF ALL OTHER DEBITS:				
27	\$10,742: Correction to depreciation per CPUC audit of 4/18/13.				
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		<b>Total</b>	<b>5,699,981</b>	<b>551,246</b>	<b>(95,982)</b>	<b>13,637</b>	<b>6,168,881</b>

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

Line No.	Item (a)	Amount (b)
1	Due from SRF	50,593
2	Prepaid Property Tax	2,367
3	Prepaid Insurance	24,462
4		
5		
6		
7		
8		
9		
10	<b>TOTAL</b>	<b>77,422</b>



**SCHEDULE A-5**

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

1. Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium on Debt, particulars of discount and expense or premium applicable to each class and series of long-term debt.
2. Show premium amounts in red or by enclosure in parentheses.
3. In column (b) show the principal amount of bonds or other long-term debt originally issued.
4. In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
5. Furnish particulars regarding the treatment of debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year, also, date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.
6. Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.

Line No.	Designation of Long-Term Debts (a)	Principal Amount of Securities to Which Discount and Expense, or Premium Minus Expense, Relates (b)	Total Discount and Expense or Net Premium (c)	Amortization Period		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance End of Year (i)
				From (d)	To (e)				
1	Cash Surrender Value Asset					134,787	6,975		141,761
2	Legal					41,182		(32,982)	8,200
3	Deferred Water Rights					3,119			3,119
4	Other Deferred Debits					6,921			6,921
5	Deferred Emergency Costs					59,427	3,648	(15,370)	47,705
6	Deferred Purchased Water					22,487			22,487
7	LIRAMN Account					(23,632)	3,429		(20,203)
8	Deferred Water Quality					7,590		(4,045)	3,545
9	2012 SRF Legal Expense					63,328	4,165		67,493
10	Affiliate App Exp					3,329	35,186		38,515
11	Deferred 2014 Drought Expense						10,834		10,834
12									-
13									-
14									-
15									-
16									-
17									-
18									-
19									-
20									-
21									-
22									-
23									-
24									-
25									-
26									-
27									-
<b>28</b>	<b>Total</b>					<b>318,537</b>	<b>64,236</b>	<b>(52,397)</b>	<b>330,376</b>

**SCHEDULE A-6**  
**Account Nos. 201 and 204 - Capital Stock**

Line No.	Class of Stock (a)	Date of Issue (b)	Number of Shares Authorized by Articles of Incorporation (c)	Par or Stated Value (d)	Number of Shares Outstanding (e)	Amount Outstanding End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common	1965	25,000	10	2,182	21,820		None
2								
3								
4								
5								
6								
7								
8							<b>Total</b>	<b>-</b>

**SCHEDULE A-7**  
**Record of Stockholders at End of Year**

Line No.	COMMON STOCK Name (a)	Number of Shares (b)	PREFERRED STOCK Name (c)	Number of Shares (d)
1	<b>NONE</b>			
2				
3				
4				
5				
6				
7				
8				
9				
10	<b>Total number of shares</b>	<b>-</b>	<b>Total number of shares</b>	<b>-</b>

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

Line No.	Type of Paid in Capital (a)	Balance End of Year (b)
1	Parent Company - Utility Management Services, Inc.	11,721,544
2		
3		
4		
5		
6		
7		
8	<b>Total</b>	<b>11,721,544</b>

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

Line No	Item (a)	Amount (b)
<b>1</b>	<b>Balance beginning of year</b>	<b>(1,381,312)</b>
2	CREDITS	
3	Net income	910,139
4	Prior period adjustments	(13,269)
5	Other credits (detail)	
<b>6</b>	<b>Total Credits</b>	<b>896,870</b>
7		
8	DEBITS	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	(717,284)
13	Other debits (detail)	
<b>14</b>	<b>Total Debits</b>	<b>(717,284)</b>
<b>15</b>	<b>Balance end of year</b>	<b>(1,201,726)</b>

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

N/A

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

**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	DWR Construction		6/5/2010	2030	235,000	115,938	2.50%			2,978
2	SRF Loan		9/1/2009	8/31/2029	4,752,371	4,752,371	2.2836%	48,479		48,479
3										
4										
5										
6	<b>Totals</b>				<b>4,987,371</b>	<b>4,868,309</b>		<b>48,479</b>	<b>-</b>	<b>51,457</b>

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

Line No.	Nature of Obligation (a)	Amount of Obligation (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1	<b>NONE</b>				
2					
3					
4					
5					
6	<b>Totals</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>

**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	74,176			
2	Del Oro Water Co. / Intercompany	32,043			
3					
4					
5					
6	<b>Totals</b>	<b>106,219</b>	<b>0%</b>	<b>-</b>	<b>-</b>

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

Line No.	Description (a)	Balance End of Year (b)
1	PUC Surtax Payable	14,837
2	Salaries & Wages Payable	60,304
3		
4		
5	<b>Total</b>	<b>75,141</b>

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year		953,283
2	Additions during year		
3	Subtotal - Beginning balance plus additions during year		953,283
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	<b>Balance end of year</b>		<b>933,967</b>

**SCHEDULE A-16**  
**Account Nos. 255, 282, and 283 - Deferred Taxes**

Line No.	Item (a)	Account 255 Investment Tax Credit (b)	Account 282 Income Tax - ACRS Depreciation (c)	Account 283 - Other (d)
1	<b>NONE</b>			
2				
3				
4				
5	<b>Total</b>	-	-	-

**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 <sup>2</sup> (e)	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 <sup>3</sup> (f)
			Depreciable (c)	Non-Depreciable <sup>1</sup> (d)		
<b>1</b>	<b>Balance beginning of year</b>	<b>7,137,981</b>	<b>4,622,405</b>			
2	Add: Credits to account during year					
3	Contributions received during year	1,024,718	1,024,718			
4	Other credits*	-				
<b>5</b>	<b>Total credits</b>	<b>1,024,718</b>	<b>1,024,718</b>	-	-	-
6	Deduct: Debits to Account during year					
7	Depreciation charges for year	-	116,468.15			
8	Non-depreciable donated property retired	-				
9	Other debits*	-				
<b>10</b>	<b>Total debits</b>	<b>-</b>	<b>116,468</b>	-	-	-
<b>11</b>	<b>Balance end of year</b>	<b>8,162,699</b>	<b>5,530,655</b>	-	-	-

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

**SCHEDULE B  
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
		<b>UTILITY OPERATING INCOME</b>		
<b>1</b>	<b>400</b>	<b>Operating Revenues</b>	<b>B-1</b>	5,306,833
		<b>OPERATING REVENUE DEDUCTIONS</b>		
2	401	Operating Expenses	B-2	(3,706,532)
3	403	Depreciation Expense	A-3	(427,901)
4	407	SDWBA Loan Amortization Expense	pages 7 & 8	
5	408	Taxes Other Than Income Taxes	B-3	(225,234)
6	409	State Corporate Income Tax Expense	B-3	(800)
7	410	Federal Corporate Income Tax Expense	B-3	-
<b>8</b>		<b>Total operating revenue deductions</b>		<b>(4,360,466)</b>
<b>9</b>		<b>Total utility operating income</b>		<b>946,366</b>
		<b>OTHER INCOME AND DEDUCTIONS</b>		
10	421	Non-utility Income	B-5	31,324
11	426	Miscellaneous Non-utility Expense	B-5	(16,087)
12	427	Interest Expense	B-6	(51,465)
<b>13</b>		<b>Total other income and deductions</b>		<b>(36,227)</b>
<b>14</b>		<b>Net income</b>		<b>910,139</b>

**SCHEDULE B-1**  
**Account No. 400 - Operating Revenues**

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
<b>WATER SERVICE REVENUES</b>					
1	460	Unmetered water revenue			
2		460.1 Single-family Residential	254,761	235,606	19,155
3		460.2 Commercial and Multi-residential	7,448	1,736	5,712
4		460.3 Large Water Users			-
5		460.5 Safe Drinking Water Bond Surcharge			-
6		460.9 Other Unmetered Revenue			-
7		<b>Sub-total</b>	<b>262,209</b>	<b>237,342</b>	<b>24,867</b>
8	462	Fire protection revenue			
9		462.1 Public Fire Protection			-
10		462.2 Private Fire Protection	1,680	1,661	19
11		<b>Sub-total</b>	<b>1,680</b>	<b>1,661</b>	<b>19</b>
12	465	<b>Irrigation revenue</b>	<b>91,217</b>	<b>117,282</b>	<b>(26,065)</b>
13	470	Metered water revenue			
14		470.1 Single-family Residential	4,038,739	4,070,696	(31,957)
15		470.2 Commercial and Multi-residential	301,309	296,997	4,312
16		470.3 Large Water Users	146,916	146,920	(4)
17		470.5 Safe Drinking Water Bond Surcharge			-
18		470.9 Other Metered Revenue	127,805	125,664	2,140
19		<b>Sub-total</b>	<b>4,614,768</b>	<b>4,640,277</b>	<b>(25,508)</b>
20		<b>Total water service revenues</b>	<b>4,969,874</b>	<b>4,996,562</b>	<b>(26,688)</b>
					-
21	480	Approved Total Surcharge Revenue	225,280	113,550	111,731
22	480	Other Water Revenue	111,678	147,707	(36,029)
23		<b>Total operating revenues</b>	<b>5,306,833</b>	<b>5,257,819</b>	<b>21,703</b>



**SCHEDULE B-2**  
**Account No. 401 - Operating Expenses**

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
		<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
		<b>VOLUME RELATED EXPENSES</b>			
1	610	Purchased Water	437,128	421,320	15,807
2	615	Power	548,912	617,681	(68,769)
3	616	Other Volume Related Expenses	23,924	26,287	(2,363)
<b>4</b>		<b>Total volume related expenses</b>	<b>1,009,964</b>	<b>1,065,288</b>	<b>(55,325)</b>
					-
		<b>NON-VOLUME RELATED EXPENSES</b>			
5	630	Employee Labor	781,730	739,494	42,236
6	640	Materials	90,738	98,285	(7,547)
7	650	Contract Work	45,736	55,108	(9,372)
8	660	Transportation Expenses	153,143	168,253	(15,111)
9	664	Other Plant Maintenance Expenses	16,873	8,325	8,548
<b>10</b>		<b>Total non-volume related expenses</b>	<b>1,088,219</b>	<b>1,069,465</b>	<b>18,753</b>
<b>11</b>		<b>Total plant operation and maintenance exp.</b>	<b>2,098,182</b>	<b>2,134,754</b>	<b>(36,571)</b>
					-
		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
12	670	Office Salaries	538,691	536,712	1,978
13	671	Management Salaries	122,011	127,968	(5,957)
14	674	Employee Pensions and Benefits	297,502	274,625	22,878
15	676	Uncollectible Accounts Expense	(1,200)	(902)	(298)
16	678	Office Services and Rentals	121,513	124,498	(2,985)
17	681	Office Supplies and Expenses	325,903	258,420	67,483
18	682	Professional Services	16,792	53,034	(36,242)
19	684	Insurance	112,412	104,703	7,710
20	688	Regulatory Commission Expense			-
21	689	General Expenses	74,725	75,351	(625)
<b>22</b>		<b>Total administrative and general expenses</b>	<b>1,608,349</b>	<b>1,554,407</b>	<b>53,942</b>
23	800	Expenses Capitalized			-
<b>24</b>		<b>Net administrative and general expense</b>	<b>1,608,349</b>	<b>1,554,407</b>	<b>53,942</b>
<b>25</b>		<b>Total operating expenses</b>	<b>3,706,532</b>	<b>3,689,161</b>	<b>17,371</b>

**SCHEDULE B-3**  
**Account No. 408, 409, 410 - Taxes Charged During the Year**

Line No.	Type of Tax (a)	Total Taxes Charged During Year (b)	Distribution of Taxes Charged	
			Water (c)	Nonutility (d)
1	Taxes on real and personal property	99,565	99,565	
2	State corporate franchise tax	800	800	
3	State unemployment insurance tax	10,564	10,564	
4	Other state and local taxes	-		
5	Federal unemployment insurance tax	5,815	5,815	
6	Federal insurance contributions act	109,291	109,291	
7	Other federal taxes	-		
8	Federal income taxes	-		
<b>9</b>	<b>Total</b>	<b>226,034</b>	<b>226,034</b>	<b>-</b>

**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	3,362	
2	Gain/Loss on Investments		632
3	Non-Utility Expense		15,455
4	Rental Income	27,963	
5	<b>Total</b>	<b>31,324</b>	<b>16,087</b>

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

Line No.	Description (a)	Amount (b)
1	DWR Construction Loan	2,986
2	SRF Loan	48,479
3		
4		
5		
6		
7		
8		
9		
10	<b>Total</b>	<b>51,465</b>

**SCHEDULE C-1**  
**Compensation of Individual Proprietor, Partners and Employees Included in Expenses**

Line No.	Acct. No.	Account (a)	Number at End of Year (b)	Salaries Charged to Expense (c)	Salaries Charged to Plant Accounts (d)	Total Salaries and Wages Paid (e)
1	630	Employee Labor	14	781,730		781,730
2	670	Office salaries	11	538,691		538,691
3	671	Management salaries	1	122,011		122,011
4						-
5						-
6		<b>Total</b>	<b>26</b>	<b>1,442,432</b>	<b>-</b>	<b>1,442,432</b>

**SCHEDULE C-2**  
**Loans to Directors, Officers, or Shareholders**

Line No.	Name (a)	Title (b)	Amount (c)	Interest Rate (d)	Maturity Date (e)	Security Given (f)	Date of Shareholder Authorization (g)	Other Information (h)
1.	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? <b>Answer:</b> Yes: _____ No: <b>X</b> (If the answer is in the affirmative, make appropriate replies to the following questions)*	
2.	Name of each organization or person that was a party to such a contract or agreement.	
3.	Date of original contract or agreement: _____	
4.	Date of each supplement or agreement: _____	
5.	Amount of compensation paid during the year for supervision or management: \$ _____	
6.	To whom paid: _____	
7.	Nature of payment (salary, traveling expenses, etc.): _____	
8.	Amounts paid for each class of service: _____	
9.	Basis for determination of such amounts: _____	
10.	Distribution of payments:	Amount
	(a) Charged to operating expenses	\$ _____
	(b) Charged to capital amounts	\$ _____
	(c) Charged to other account	\$ _____
	Total	\$ _____
11.	Distribution of charges to operating expenses by primary accounts: 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**

<b>STREAMS</b>					FLOW IN . . . . . (Unit) <sup>2</sup>		Annual Quantities Diverted . . . . .(Unit) <sup>2</sup>	Remarks
Line No.	Diverted Into *	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions		
				Claim	Capacity	Max.	Min.	
1	NONE							
2								
3								
4								
5								

  

<b>WELLS</b>						Pumping Capacity <b>GPM</b>	Annual Quantities Pumped <b>100 CF</b>	Remarks
Line No.	At Plant (Name or Number)	Location	No.	Dimensions	Depth to Water <sup>1</sup>			
6	See attached detail - D-1a "Wells"						795,988	
7								
8								
9								
10								

  

<b>TUNNELS AND SPRINGS</b>				FLOW IN . . . . . (Unit) <sup>2</sup>		Annual Quantities Pumped <b>100 CF</b>	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11	See attached detail - D-1b "Other Sources"					172,918	
12							
13							
14							
15							

  

<b>Purchased Water for Resale</b>			
16	Purchased from	<b>See attached D-1b</b>	
17	Annual Quantities purchased	Outside Sources	30,070 <b>100CF</b>
18		Intercompany	124,472
19		<b>Total Purchased Water</b>	<b>154,542</b>

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

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

Line No	Type	No.	Combined Capacity (Gallons)	Remarks
1	A. Collecting reservoirs			
2	Concrete	1	990,000	
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood	1	25,000	
11	Metal	31	7,401,000	
12	Concrete			
13	<b>Total</b>	<b>33</b>	<b>8,416,000</b>	<b>**</b>

**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
<u>Paradise Pines District</u>					
1 Imperial	16"	507	100	0	Inactive
2 Brandy	20"	525	900	182,833	
3 Park Ave	12"	702	500	98,227	
4 Compton	14"	700	500	89,786	
5 Perry	10"	425	?	0	Inactive
6 Lakeridge	14"	709	500	75,743	
<u>Lime Saddle</u>					
1 Pentz Rd	8"	325	60	5,914	
2 Country Club	6"	320	25	0	Stand-by
3 Sierra Del Sol	6"	480	50	29,084	
<u>Magalia</u>					
1 Loomis	8"	380	30	0	Stand-by
2 Indian	10"	400	40	17,159	
<u>Stirling Bluffs</u>					
None					
<u>Ferndale</u>					
1 Van Ness	12"	168	450	18,367	
<u>Johnson Park</u>					
1 - 21670 S. Cottonwood	8"	226	170	18,387	
2 - 21671 S. Cottonwood	8"	240	180	19,169	
<u>Country Estates</u>					
1 Cindy Well	16"	700	900	31,925	
2 Weedpatch	14"	550	450	0	Inactive
<u>Walnut Ranch</u>					
Well #1	20"/14"	210	500	0	Inactive
Well #2	20"/14"	220	1000	0	Inactive
<u>California Pines</u>					
1 Pierson	Inactive			0	Inactive
2 Sprague	Inactive			0	Inactive
3 Cold Springs	Inactive			0	Inactive
4 Barn	6"	260	35	0	Stand-by
5 Meadow	8"	200	40	0	Stand-by
6 Well # 5	8"	562	60	8,042	
<u>Strawberry</u>					
None					
<u>River Island</u>					
<u>Service Territory 1</u>					
Well # 2	8"	380	45	14,979	
Well # 5	8"	400	30	8,877	
Well # 11	8"	135	45	3,742	
Well # 12	8"	160	55	11,305	
Well # 14	8"	150	50	13,366	
Well # 17	8"	230	45	-	Inactive
Well # 18	8"	250	45	-	Inactive
Well # 21	6 5/8"	445	25	7,399	
Well # 23	6 5/8"	300	40	8,249	
Well # 30	8"	240	20	3,701	
Well # 31	8"	220	40	8,583	
Well # 32	8"	230	40	10,814	
Well # 33	8"	150	50	19,194	
Well # 34	8"	205	40	5,896	
Weisenberger #1	8"	138	90	2,701	
Weisenberger #2	8"	182	90	2,635	
<u>Service Territory 2</u>					
Well # 1	8"	220	75	7,453	
Well # 2	8"	220	60	-	Standby
<u>Arbuckle</u>					
Well # 1	16"	440	600	14,020	
Well # 2	16"	440	600	13,052	
<u>Mt Lassen</u>					
Well #1	8"	155	180	308	
Well #2	8"	155	180	264	
Well #3	8"	216	95	0	Inactive
<u>Tulare</u>					
GV South Well (#1)	8"	315	175	33,941	
GV North Well (#2)	8"	230	175	-	Unmetered(Stand-by)
East Plano Well	6"	150	110	4,109	Flow meter installed May 2013
<u>Metropolitan</u>					
Well #1	8"	136	75	6,764	Flow meter installed July 2013
Well #2	8"	136	75		Both wells share single meter
<b>Total Pumped</b>				<b>795,988</b>	

## Other Sources of Supply and Water Developed

### Other Sources

*	to Strawberry	Herring Creek	Diversion	15,412	100 CF
*	to Lime Saddle	from Lake Oroville	Intake	69,412	100 CF
*	to Stirling Bluffs	Hendrix Canal (PG&E)	Stream	25,193	100 CF
*	to Ferndale	Highline	Spring	17,770	100 CF
*	to Ferndale	Lowline	Spring	45,132	100 CF
				<b>172,918</b>	<b>100 CF</b>

### Purchased Water

#### *Purchased Water - Outside Sources*

*	to Paradise Pines	from PID		-	100 CF
*	to Lime Saddle	from PID		2	100 CF
*	to Strawberry	from Stanislaus River (TUD)		1,835	100 CF
*	to Walnut Ranch	from City of Colusa		28,233	100 CF
				<b>30,070</b>	<b>100 CF</b>

#### *Purchased Water - Inter-company*

*	From Paradise Pines to Magalia	23,094	100 CF
*	From Stirling Bluffs to Paradise Pines	101,378	100 CF
		<b>124,472</b>	<b>100 CF</b>

**Total Purchased Water** **154,542 100 CF**

Line No	Type	PP	LS	MG	SB	FD	JP	CE	WR	CP	ST	AR	RI	ML	TU	MP	Combined Capacity (Gallons)
1	A. Collecting reservoirs																-
2	Concrete					990,000											990,000
3	Earth																-
4	Wood																-
5	B. Distribution reservoirs																-
6	Concrete																-
7	Earth																-
8	Wood																-
9	C. Tanks																-
10	Wood										25,000						25,000
11	Metal	2,900,000	2,070,000	250,000	168,000		350,000	49,000		73,000	580,000	10,000	507,000	437,000	5,500	1,500	7,401,000
12	Concrete																-
13	Total	2,900,000	2,070,000	250,000	168,000	990,000	350,000	49,000	-	73,000	605,000	10,000	507,000	437,000	5,500	1,500	8,416,000

Line No	Type	PP	LS	MG	SB	FD	JP	CE	WR	CP	ST	AR	RI	ML	GV	MP	Total Units
1	A. Collecting reservoirs																-
2	Concrete					1											1
3	Earth																-
4	Wood																-
5	B. Distribution reservoirs																-
6	Concrete																-
7	Earth																-
8	Wood																-
9	C. Tanks																-
10	Wood										1						1
11	Metal	3	3	1	1		1	3		2	2	1	9	2	2	1	31
12	Concrete																-
13	Total	3	3	1	1	1	1	3	-	2	3	1	9	2	2	1	33



**SCHEDULE D-3**  
**Description of Transmission and Distribution Facilities**

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

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

<b>B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING</b>										
Line No.	Description	1	1 1/2	2" and Under	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			32,583	4,565		49,251		71,353	39,262
20	Wood									
21	Other-Galvanized Iron			931			2,517	1,099		
	Other-Plastic			1,520	6,908		46,348		112,903	132,209
	Other-Ductile Iron								177	200
	Other -HDPE			50						712
	Other - Cement-A/T or Plastic									
	Other - Unknown						1,420			
22	<b>Total</b>	-	-	<b>62,474</b>	<b>16,498</b>	-	<b>124,259</b>	<b>1,099</b>	<b>252,257</b>	<b>200,093</b>

<b>B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - (Continued)</b>										
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	216,972
32	Wood									-
33	Other-Galvanized									4,547
	Other-Plastic	12,957	720		13,200				1,400	328,165
	Other-Ductile Iron									377
	Other -HDPE									762
	Other - Cement-A/T or Plastic							79,200		79,200
	Other - Unknown									1,420
34	<b>Total</b>	<b>29,806</b>	<b>720</b>	-	<b>13,200</b>	-	-	<b>79,200</b>	<b>8,409</b>	<b>788,015</b>

**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	7,515	7,565	240	228
3/4 - in	25	27		
1 - in	162	168		
1 1/2 - in	22	22		
2 - in	19	18		
3 - in	3	3		
4 - in	3	2		
6 - in	3	3		
Other - 8 in	1	1		
<b>Total</b>	<b>7,753</b>	<b>7,809</b>	<b>240</b>	<b>228</b>

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

Size	Meters	Services
5/8 x 3/4 - in	7,772	
3/4 - in	28	7,592
1 - in	174	168
1 1/2 - in	22	22
2 - in	18	18
3 - in	3	3
4 - in	3	2
6 - in	3	3
Other - 8 in	1	1
<b>Total</b>	<b>8,024</b>	<b>7,809</b>

**SCHEDULE D-6  
Meter Testing Data**

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

**SCHEDULE D-7  
Water delivered to Metered Customers by Months and Years in 100 CF**

	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Single-family residential	46,962	49,637	34,768	42,559	59,408	81,553	96,499	411,386
Commercial and Multi-residential	3,702	3,576	2,875	3,278	4,352	4,990	5,714	28,488
Large water users	232	362	271	255	328	280	398	2,126
Public authorities	734	1,565	617	832	1,187	2,019	2,928	9,883
Irrigation	906	1,573	591	785	1,344	3,004	4,323	12,527
Other (specify)	12	23	18	20	36	22	18	149
<b>Total</b>	<b>52,550</b>	<b>56,735</b>	<b>39,141</b>	<b>47,730</b>	<b>66,656</b>	<b>91,868</b>	<b>109,879</b>	<b>464,559</b>
	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Single-family residential	97,211	78,683	71,776	54,263	34,929	336,862	748,248	847,073
Commercial and Multi-residential	6,222	5,083	4,502	4,133	3,094	23,033	51,521	56,933
Large water users	617	822	245	318	356	2,359	4,485	3,545
Public authorities	2,784	2,858	1,989	1,222	452	9,305	19,188	23,886
Irrigation	5,188	4,480	3,603	1,010	323	14,604	27,131	39,485
Other (Agricultural & Sewer Flushing)	26	26	17	17	8	94	243	169
<b>Total</b>	<b>112,049</b>	<b>91,951</b>	<b>82,132</b>	<b>60,963</b>	<b>39,161</b>	<b>386,256</b>	<b>850,815</b>	<b>971,090</b>

<sup>1</sup> Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

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

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



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

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund (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:

\$ 308282.19

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inc	5,228	See District
3/4 inch	17	Reports:
1 inch	67	Lime Saddle
1 1/2 inch	12	Magalia
2 inch	15	Paradise Pines
3 inch	2	
4 inch	2	
6 inch	2	
Number of Flat Rate Customers	-	
	-	
<b>Total</b>	<b>5,345</b>	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ <u>392,733</u>
Deposits during the year	<u>308,282</u>
Interest earned for calendar year	<u>1,141</u>
Withdrawals from this account	<u>(440,456)</u>
Balance at end of year	<u>261,700</u>

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

\$391,976.59 Deposit to SRF Refund Account to refund customer overpayment of SRF surcharges.  
\$48,479.12 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		<b>Total non-depreciable plant</b>	-	-	-	-	-
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		<b>Total depreciable plant</b>	-	-	-	-	-
20		<b>Total water plant in service</b>	-	-	-	-	-

# 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: **NONE**

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
Thomas Taylor	5,000.00
James & Meghan Shorter	3,000.00
Eva & James Harding	3,000.00

3. Summary of the bank account activities showing:

Balance at beginning of year	14,279.73
Deposits during the year	11,000.00
Interest earned for calendar year	47.36
Withdrawals from this account	-
Balance at end of year	25,327.09

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

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**DECLARATION**

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

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

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

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2014, through December 31, 2014.

\_\_\_\_\_  
Secretary/Director Corporate Accounting

Title (Please Print)

\_\_\_\_\_  
Signature

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

Telephone Number

\_\_\_\_\_  
3/31/2015

Date

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