

Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# _____

2014
ANNUAL REPORT
OF

Del Oro Water Co., Inc.

Lime Saddle District

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

Drawer 5172

Chico, CA

95927

(OFFICIAL MAILING ADDRESS)

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**

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.

INSTRUCTIONS

FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL WATER UTILITIES

To prepare the attached data sheets, refer to the Balance Sheet, Income Statement and supporting detail schedules in the annual report for the required data.

Please follow the instructions below:

1. Common plant allocated to water should be indicated with water plant figures in Net Plant Investment.
2. The capitalization section for those reporting on both California Only and Total System Forms should be identical and completed with Total Company Data. Be sure that Advances for Construction include California water data only.
3. Complete the operation section with California water revenues and expenses, but if necessary, remove interdepartmental revenues and expenses.
4. All other utility and nonutility revenues and expenses are netted on Line No. 38.

GENERAL INFORMATION

1. Name under which utility is doing business: Del Oro Water Co., Inc. - Lime Saddle District
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) Lime Saddle District - Paradise, CA
6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
- Name: Paul Matulich 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:
- Jim Roberts T2-13963 & D3-20597
- Jake Kevitch T2-31539 & D2-36018
- Richie J McDonald T2-34495 & D2-40246

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. - Lime Saddle District 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>
BALANCE SHEET DATA			
1 Intangible Plant	-	-	-
2 Land and Land Rights	57,062	57,062	57,062
3 Depreciable Plant	1,429,286	7,276,640	4,352,963
4 Gross Plant in Service	1,486,348	7,333,702	4,410,025
5 Less: Accumulated Depreciation	(995,992)	(914,703)	(955,348)
6 Net Water Plant in Service	490,356	6,418,998	3,454,677
7 Water Plant Held for Future Use	-	-	-
8 Construction Work in Progress	3,045,206	-	1,522,603
9 Materials and Supplies	-	-	-
10 Less: Advances for Construction	(20,171)	(20,171)	(20,171)
11 Less: Contribution in Aid of Construction	(1,438,737)	(1,430,098)	(1,434,417)
12 Less: Accumulated Deferred Income and Investment Tax Credits	-	-	-
13 Net Plant Investment	2,076,654	4,968,730	3,522,692
CAPITALIZATION			
14 Common Stock	-	-	-
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Paid-in Capital	941,437	1,055,327	998,382
17 Retained Earnings	(981,690)	(990,054)	(985,872)
18 Common Stock and Equity (Lines 14 through 17)	(40,253)	65,273	12,510
19 Preferred Stock	-	-	-
20 Long-Term Debt	2,287,950	895,578	1,591,764
21 Notes Payable	-	-	-
22 Total Capitalization (Lines 18 through 21)	2,247,697	960,851	1,604,274

INCOME STATEMENT AND OTHER DATA

Calendar Year 2014

NAME OF UTILITY Del Oro Water Co., Inc. - Lime Saddle District

Telephone: 530-894-1100 ext 103

		Annual Amount
INCOME STATEMENT		
23	Unmetered Water Revenue	-
24	Fire Protection Revenue	-
25	Irrigation Revenue	3,041
26	Metered Water Revenue	343,162
	Other Water Revenue	2,250
27	Total Operating Revenue	348,454
28	<u>Operating Expenses</u>	(263,501)
29	Depreciation Expense (Composite Rate: _____)	(11,365)
30	Amortization and Property Losses	-
31	Property Taxes	(6,554)
32	Taxes Other Than Income Taxes	-
33	Total Operating Revenue Deduction Before Taxes	(281,420)
34	California Corp. Franchise Tax	-
35	Federal Corporate Income Tax	-
36	Total Operating Revenue Deduction After Taxes	(281,420)
37	Net Operating Income (Loss) - California Water Operations	67,033
38	Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	408
39	Income Available for Fixed Charges	67,441
40	Interest Expense	(15,052)
41	Net Income (Loss) Before Dividends	52,389
42	Preferred Stock Dividends	-
43	Net Income (Loss) Available for Common Stock	52,389
OTHER DATA		
44	Refunds of Advances for Construction	-
45	Total Payroll Charged to Operating Expenses	51,980
46	Purchased Water	52,406
47	Power	93,517

		Jan. 1	Dec. 31	Annual Average
	<u>Active Service Connections</u> (Exc. Fire Protect.) _____			
48	Metered Service Connections	387	389	388.0
49	Flat Rate Service Connections	-	-	-
50	Total Active Service Connections	387	389	388.0

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)	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		UTILITY PLANT			
2	101	Water Plant in Service (Excluding SDWBA & Prop 50)	A-1 & A-1a	2,036,727	1,486,348
3	101.1	Water Plant in Service - SDWBA	A-1 & A-1b	1,324,244	
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	-	83,314
8	105.1	Construction Work in Progress - SDWBA	A-1	-	2,961,892
9	105.2	Construction Work in Progress - Prop 50	A-1		
10		Total Utility Plant		3,360,970	4,531,554
11	108	Accumulated Depreciation of Water Plant	A-3	(914,703)	(861,369)
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	(125,587)	(134,623)
15		Total Amortization and Adjustments		(1,040,290)	(995,992)
16		Net utility plant		2,320,680	3,535,562
17					
18		INVESTMENTS			
19	121	Non-utility Property and Other Assets			
20	122	Accumulated Depreciation of Non-utility Property	A-3		
21		Net non-utility property		-	-
22	123	Investments in Associated Companies			
23	124	Other Investments			
24		Total Investments		-	-
25					
26		CURRENT AND ACCRUED ASSETS			
27	131	Cash		134,830	64,567
28	131.3	Cash - Miscellaneous Special Deposits - Prop 50			
29	132	Special Accounts		154,703	156,842
30	141	Accounts Receivable - Customers		(67,855)	(15,199)
31	142	Receivables from Associated Companies		-	75,657
32	143	Accumulated Provision for Uncollectible Accounts			
33	151	Materials and Supplies			
34	174	Other Current Assets		28,924	111,231
35		Total current and accrued assets		250,601	393,098
36					
37	180	Deferred Charges	A-5	56,604	45,164
38					
39		Total assets and deferred charges		2,627,886	3,973,825

**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	-	
42	204	Preferred Stock	A-6		
43	211	Other Paid-in Capital	A-8	1,055,327	941,437
44	215	Retained Earnings	A-9	(990,054)	(981,690)
45		Total corporate capital and retained earnings		65,273	(40,253)
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	895,578	2,287,950
54	225	Advances from Associated Companies	A-12		-
55					
56		CURRENT AND ACCRUED LIABILITIES			
57	231	Accounts Payable		8,053	13,489
58	232	Short-term Notes Payable			-
59	233	Customer Deposits		1,875	2,395
60	235	Payables to Associated Companies	A-13	9,959	5,491
61	236	Accrued Taxes			
62	237	Accrued Interest		18,424	19,652
63	241	Other Current Liabilities	A-14	(116)	1,642
64		Total current and accrued liabilities		38,195	42,670
65					
66		DEFERRED CREDITS			
67	252	Advances for Construction	A-15	20,171	20,171
68	253	Other Credits (SRF Regional Project Surcharge)		178,571	224,550
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		198,742	244,721
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	1,819,846	1,808,821
79	272	Accumulated Amortization of Contributions		(389,748)	(370,084)
80		Net Contributions in Aid of Construction		1,430,098	1,438,737
81		Total liabilities and other credits		2,627,886	3,973,825

**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)	1,486,348	550,378	-	-	2,036,727
2	101.1	Water Plant In Service - SDWBA	-	1,324,244	-	-	1,324,244
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	83,314			(83,314)	-
7	105.1	Construction Work in Progress - SDWBA	2,961,892			(2,961,892)	-
8	105.2	Construction Work in Progress - Prop 50					-
9	114	Water Plant Acquisition Adjustments	(134,623)			9,036	(125,587)
10		Total utility plant	4,396,931	1,874,622	-	(3,036,170)	3,235,383

* 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		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant	-				-
3	303	Land	57,062				57,062.00
4		Total non-depreciable plant	57,062	-	-	-	57,062.00
5							
6		DEPRECIABLE PLANT					
7	304	Structures	-				-
8	307	Wells	154,857				154,856.86
9	317	Other Water Source Plant	-				-
10	311	Pumping Equipment	141,243	290,006			431,249.67
11	320	Water Treatment Plant	148,477	16,592			165,068.98
12	330	Reservoirs, Tanks and Sandpipes	306,834				306,834.19
13	331	Water Mains	661,228	243,316			904,544.04
14	333	Services and Meter Installations	13,680				13,679.52
15	334	Meters	-	464			464.45
16	335	Hydrants	-				-
17	339	Other Equipment	2,741				2,740.52
18	340	Office Furniture and Equipment	226				226.31
19	341	Transportation Equipment	-				-
20		Total depreciable plant	1,429,286	550,378	-	-	1,979,664.54
21		Total water plant in service	1,486,348	550,378	-	-	2,036,726.54

* 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		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	-	\$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		Total depreciable plant	-	5,296,975	-	-	5,296,975
21		Total water plant in service	-	5,296,975	-	-	5,296,975

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

**Assets are held in Lime Saddle District. The above total reflects the entire total for the Regional Intertie Project. Lime Saddle's portion of the shared SRF Loan for the Regional Intertie Project is \$1,324,244

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	NONE	
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	

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	861,369			
2	Add: Credits to reserves during year				
3	(a) Charged to Account No. 403 (Footnote 1)	11,365			
4	(b) Charged to Account No 272	19,664			
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	Total Credits	40,065	-	-	-
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)	13,269			
15	Total debits	13,269	-	-	-
16	Balance in reserve at end of year	914,703	-	-	-
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	\$13,269: 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		Total	491,285	39,536	5,866	-	524,955

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

Line No.	Item (a)	Amount (b)
1	Due from SRF	25,376
2	Prepaid Property Tax	1,712
3	Prepaid Insurance	1,836
4		
5		
6		
7		
8		
9		
10	TOTAL	28,924

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	Other/Legal Costs					13,500			13,500
2	2012 SRF Legal Expense					31,664	2,083		33,747
3	Deferred 2014 Drought Exp					-	9,357		9,357
4									-
5									-
6									-
7									-
8									-
9									-
10									-
11									-
12									-
13									-
14									-
15									-
16									-
17									-
18									-
19									-
20									-
21									-
22									-
23									-
24									-
25									-
26									-
27									-
28	Total					45,164	11,440	-	56,604

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	NONE							
2								
3								
4								
5								
6								
7								
8							Total	-

SCHEDULE A-7
Record of Stockholders at End of Year

Line No.	COMMON STOCK	Number of Shares (b)	PREFERRED STOCK	Number of Shares (d)
	Name (a)		Name (c)	
1	NONE			
2				
3				
4				
5				
6				
7				
8				
9				
10	Total number of shares	-	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	Parent Company - Utility Management Services, Inc.	1,055,327
2		
3		
4		
5		
6		
7		
8	Total	1,055,327

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	(981,690)
2	CREDITS	
3	Net income	52,389
4	Prior period adjustments	(13,269)
5	Other credits (detail)	
6	Total Credits	39,120
7		
8	DEBITS	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	(47,483)
13	Other debits (detail)	
14	Total Debits	(47,483)
15	Balance end of year	(990,054)

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

N/A

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	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	779,640	2.2836%	12,074		12,074
3										
4										
5										
6	Totals				4,987,371	895,578		12,074	-	15,052

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		-	0%	-

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	5,405			
2	Del Oro Water Co. / Intercompany	4,554			
3					
4					
5					
6	Totals		9,959	0%	-

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

Line No.	Description (a)	Balance End of Year (b)
1	PUC Surtax Payable	(116)
2		
3		
4		
5	Total	(116)

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year		20,171
2	Additions during year		
3	Subtotal - Beginning balance plus additions during year		20,171
4	Charges during year:		
5	Refunds		
6	Percentage of revenue basis		
7	Proportionate cost basis		
8	Present worth basis		
9	Total refunds	-	
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	-	
16	Balance end of year		20,171

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	1,808,821	1,438,737			
2	Add: Credits to account during year					
3	Contributions received during year	11,024	11,024			
4	Other credits*	-				
5	Total credits	11,024	11,024	-	-	-
6	Deduct: Debits to Account during year					
7	Depreciation charges for year	-	19,664			
8	Non-depreciable donated property retired	-				
9	Other debits*	-				
10	Total debits	-	19,664	-	-	-
11	Balance end of year	1,819,846	1,430,098	-	-	-

* 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	348,454
OPERATING REVENUE DEDUCTIONS				
2	401	Operating Expenses	B-2	(263,501)
3	403	Depreciation Expense	A-3	(11,365)
4	407	SDWBA Loan Amortization Expense	pages 7 & 8	
5	408	Taxes Other Than Income Taxes	B-3	(6,554)
6	409	State Corporate Income Tax Expense	B-3	-
7	410	Federal Corporate Income Tax Expense	B-3	-
8		Total operating revenue deductions		(281,420)
9		Total utility operating income		67,033
OTHER INCOME AND DEDUCTIONS				
10	421	Non-utility Income	B-5	408
11	426	Miscellaneous Non-utility Expense	B-5	-
12	427	Interest Expense	B-6	(15,052)
13		Total other income and deductions		(14,644)
14		Net income		52,389

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			-
3		460.2 Commercial and Multi-residential			-
4		460.3 Large Water Users			-
5		460.5 Safe Drinking Water Bond Surcharge			-
6		460.9 Other Unmetered Revenue			-
7		Sub-total	-	-	-
8	462	Fire protection revenue			
9		462.1 Public Fire Protection			-
10		462.2 Private Fire Protection			-
11		Sub-total	-	-	-
12	465	Irrigation revenue	3,041	2,483	558
13	470	Metered water revenue			
14		470.1 Single-family Residential	303,495	353,250	(49,755)
15		470.2 Commercial and Multi-residential	28,283	33,378	(5,095)
16		470.3 Large Water Users	10,878	11,922	(1,044)
17		470.5 Safe Drinking Water Bond Surcharge			-
18		470.9 Other Metered Revenue	506	517	(11)
19		Sub-total	343,162	399,067	(55,905)
20		Total water service revenues	346,204	401,550	(55,347)
					-
21	480	Other Water Revenue	-	13,805	(13,805)
	480	Other Water Revenue	2,250	2,111	139
22		Total operating revenues	348,454	417,467	(180,265)

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	52,406	46,282	6,123
2	615	Power	93,517	115,887	(22,370)
3	616	Other Volume Related Expenses	6,602	6,163	439
4		Total volume related expenses	152,524	168,333	(15,809)
					-
		NON-VOLUME RELATED EXPENSES			
5	630	Employee Labor	20,460	19,184	1,276
6	640	Materials	7,728	5,424	2,304
7	650	Contract Work	1,707	3,640	(1,933)
8	660	Transportation Expenses	4,535	4,799	(264)
9	664	Other Plant Maintenance Expenses			-
10		Total non-volume related expenses	34,430	33,047	1,382
11		Total plant operation and maintenance exp.	186,954	201,380	(14,426)
					-
		ADMINISTRATIVE AND GENERAL EXPENSES			
12	670	Office Salaries	25,699	25,442	257
13	671	Management Salaries	5,821	6,066	(245)
14	674	Employee Pensions and Benefits	11,746	9,852	1,894
15	676	Uncollectible Accounts Expense	(404)	(131)	(273)
16	678	Office Services and Rentals	5,656	5,737	(81)
17	681	Office Supplies and Expenses	15,077	14,780	297
18	682	Professional Services	921	7,430	(6,509)
19	684	Insurance	5,764	4,763	1,002
20	688	Regulatory Commission Expense			-
21	689	General Expenses	6,267	2,574	3,693
22		Total administrative and general expenses	76,547	76,512	35
23	800	Expenses Capitalized			-
24		Net administrative and general expense	76,547	76,512	35
25		Total operating expenses	263,501	277,892	(14,391)

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	6,554	6,554	
2	State corporate franchise tax	-		
3	State unemployment insurance tax	-		
4	Other state and local taxes	-		
5	Federal unemployment insurance tax	-		
6	Federal insurance contributions act	-		
7	Other federal taxes	-		
8	Federal income taxes	-		
9	Total	6,554	6,554	-

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	408	
2			
3			
4			
5	Total	408	-

SCHEDULE B-6
Account No. 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	DWR Construction Loan	2,978
2	SRF Loan	12,074
3		
4		
5		
6		
7		
8		
9		
10	Total	15,052

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	5	20,460		20,460
2	670	Office salaries	11	25,699		25,699
3	671	Management salaries	1	5,821		5,821
4						-
5						-
6		Total	17	51,980	-	51,980

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	NONE								
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	1	Pentz Rd.		8"	325 ft	60	5,914		
7	2	Country Club		6"	320 ft	25	-	Standby	
8	3	Sierra Del Sol		6"	480 ft	50	29,084		
9									
10									
TUNNELS AND SPRINGS				FLOW IN (Unit) ²		Annual Quantities Pumped(Unit) ²	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum				
11	NONE								
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from Butte County Lake Oroville Reservoir								
17	Annual Quantities purchased					69,412 100 CF			
18	Purchased from Paradise Irrigation District								
19	Annual Quantities purchased					2 100 CF			
<p>* State ditch pipeline reservoir, etc., with name, if any.</p> <p>¹ Average depth to water surface below ground surface</p> <p>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.</p>									

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

Line No	Type	No.	Combined Capacity (Gallons)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	3	2,070,000	
12	Concrete			
13	Total	3	2,070,000	

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	0	0	0	0	0	0	0	0

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								0
7	Flume								0
8	Lined conduit								0
9									0
10	Total	0	0	0	0	0	0	0	0

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									
12	Cast iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos									
19	Welded steel									
20	Wood									
21	Other (specify)									
22	Total	-	-	-	-	-	-	-	-	-

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"		
23	Cast Iron									-
24	Cast iron (cement lined)									-
25	Concrete									-
26	Copper									-
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos									-
31	Welded steel									-
32	Wood									-
33	Other (Plastic)				13,200					13,200
	Other (cement/asbestos/transite & C-900 PVC)							79,200		79,200
34	Total	-	-	-	13,200	-	-	79,200	-	92,400

**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	327	327		
3/4 - in	12	14		
1 - in	39	40		
1 1/2 - in	1	1		
2 - in	6	5		
3 - in				
4 - in	1	1		
6 - in	1	1		
Other				
Total	387	389	-	-

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

Size	Meters	Services
5/8 x 3/4 - in	329	
3/4 - in	14	341
1 - in	41	40
1 1/2 - in	1	1
2 - in	5	5
3 - in		
4 - in	1	1
6 - in	1	1
Other		
Total	392	389

**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								Subtotal
	January	February	March	April	May	June	July		
Single-family residential	4,487	4,251	2,371	4,504	6,411	10,734	13,635	46,393	
Commercial and Multi-residential	524	566	401	550	612	794	1,028	4,474	
Large water users								-	
Public authorities	10	16	12	90	21	50	55	254	
Irrigation	15	13	12	102	102	108	167	520	
Other (specify)								-	
Total	5,036	4,845	2,795	5,246	7,147	11,686	14,885	51,641	

	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Single-family residential	11,778	10,402	9,527	4,639	2,514	38,860	85,253	101,064	
Commercial and Multi-residential	990	921	760	462	378	3,511	7,985	9,565	
Large water users						-	-		
Public authorities	37	18	28	16	8	107	361	675	
Irrigation	180	116	116	76	15	502	1,022	786	
Other (specify)						-	-		
Total	12,984	11,457	10,431	5,193	2,914	42,980	94,621	112,090	

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: _____

**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:

\$ 58067.38

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inc	327	16.52
3/4 inch	14	24.77
1 inch	40	41.29
1 1/2 inch	1	82.58
2 inch	5	132.13
3 inch		247.75
4 inch	1	412.92
6 inch	1	825.83
Number of Flat Rate Customers		
Total	389	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ <u>146,222</u>
Deposits during the year	<u>58,067</u>
Interest earned for calendar year	<u>331</u>
Withdrawals from this account	<u>(158,087)</u>
Balance at end of year	<u>46,533</u>

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

\$146,013.02 Deposit to SRF Refund Account to refund customer overpayment of SRF surcharges.
\$12,074.15 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: **NONE**

Bank Name: Five Star Bank
 Address: 6810 Five Star Blvd., Rocklin, CA 95677
 Account Number: 7500036
 Date Opened: December 2013

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	5,000.00
Deposits during the year	11,000.00
Interest earned for calendar year	24.13
Withdrawals from this account	-
Balance at end of year	16,024.13

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. - Lime Saddle District
Name of Utility

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