

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

CLASS B and C  
WATER UTILITIES

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

2014  
ANNUAL REPORT  
OF

Del Oro Water Co., Inc.

---

**Paradise Pines District**

---

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

Drawer 5172

---

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

## TABLE OF CONTENTS

	Page
General Instructions	3
Instructions for Preparation of Selected Financial Data Sheet for All Water Utilities	4
General Information	5
Balance Sheet Data and Capitalization	6
Income Statement and Other Related Data	7
Excess Capacity and Non-Tariffed Services	8
Schedule A - Comparative Balance Sheet	9-10
Schedule A-1 - Utility Plant	11
Schedule A-1a - Account No. 101 - Water Plant in Service (Excluding SDWBA & Prop 50)	11
Schedule A-1b - Account No. 101.1 - Water Plant in Service - SDWBA	12
Schedule A-1c - Account No. 101.2 - Water Plant in Service - Prop 50	12
Schedule A-1d - Account No. 103 - Water Plant Held for Future Use	13
Schedule A-2 - Account No. 121 - Non-Utility Property and Other Assets	13
Schedule A-3 - Account Nos. 108 and 122 - Depreciation and Amortization Reserves	14
Schedule A-3a - Account No. 108 - analysis of Entries in Depreciation Reserve	15
Schedule A-4 - Account No. 174 - Other Current Assets	15
Schedule A-5 - Account Nos. 180 and 253 - Unamortized Debt Discount and Expense and Unamortized Premium on Debt	16
Schedule A-6 - Account Nos. 201 and 204 - Capital Stock	17
Schedule A-7 - Record of Stockholders at End of Year	17
Schedule A-8 - Account No. 211 - Other Paid in Capital (Corporations Only)	17
Schedule A-9 - Account No. 215 - Retained Earnings (Corporations Only)	18
Schedule A-10 - Account No. 218 - Proprietary Capital (Sole Proprietor or Partnership)	18
Schedule A-11 - Account No. 224 - Long-Term Debt	19
Schedule A-12 - Account No. 225 - Advances from Associated Companies	19
Schedule A-13 - Account No. 235 - Payables to Associated Companies	19
Schedule A-14 - Account No. 241 - Other Current Liabilities	20
Schedule A-15 - Account No. 252 - Advances for Construction	20
Schedule A-16 - Account Nos. 255, 282, and 283 - Deferred Taxes	20
Schedule A-17 - Account No. 271 - Contributions in Aid of Construction	21
Schedule B - Water Plant In Service	22
Schedule B-1 - Account No. 400 - Operating Revenues	23
Schedule B-2 - Account No. 401 - Operating Expenses	24
Schedule B-3 - Account No. 408, 409, 410 - Taxes Charged During the Year	25
Schedule B-4 - Reconciliation of Reported Net Income for Federal Income Taxes	25
Schedule B-5 - Account Nos. 421 and 426 - Income from Non-Utility Operations	26
Schedule B-6 - Account No. 427 - Interest Expense	26
Schedule C-1 - Compensation of Individual Proprietor, Partners and Employees Included in Expenses	26
Schedule C-2 - Loans to Directors, Officers, or Shareholders	27
Schedule C-3 - Engineering and Management Fees and Expenses, Etc., During Year	27
Schedule D-1 - Sources of Supply and Water Developed	28
Schedule D-2 - Description of Storage Facilities	28
Schedule D-3 - Description of Transmission and Distribution Facilities	29
Schedule D-4 - Number of Active Service Connections	30

## TABLE OF CONTENTS

	<u>Page</u>
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	30
Schedule D-6 - Meter Testing Data	30
Schedule D-7 - Water Delivered to Metered Customers	30
Schedule D-8 - Status With State Board of Public Health	31
Schedule D-9 - Statement of Material Financial Interest	31
Safe Drinking Water Bond Act / State Revolving Fund Data	32-33
Facility Fees Data	34
Declaration	35
Index	36

## 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. - Paradise Pines 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) Paradise Pines District - Magalia

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:  
 Individual (name of owner) \_\_\_\_\_  
 Partnership (name of partner) \_\_\_\_\_  
 Partnership (name of partner) \_\_\_\_\_  
 Partnership (name of partner) \_\_\_\_\_  
 Corporation (corporate name) Del Oro Water Co., Inc.  
Organized under laws of (state) California Date: 1963

Principal Officers:  
Name: Robert S. Fortino Title: Chief Executive Officer - Director  
Name: Bryan Fortino Title: Chief Financial Officer - Director  
Name: Paul Matulich Title: Asst. Secretary - Director  
Name: Janice Hanna Title: Secretary

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 Kevwitch 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. - Paradise Pines 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>
<b>BALANCE SHEET DATA</b>				
1	Intangible Plant	28,096	28,096	28,096
2	Land and Land Rights	100,874	100,874	100,874
3	Depreciable Plant	6,735,729	7,828,196	7,281,962
<b>4</b>	<b>Gross Plant in Service</b>	<b>6,864,699</b>	<b>7,957,166</b>	<b>7,410,933</b>
5	Less: Accumulated Depreciation	(4,492,666)	(4,647,436)	(4,570,051)
<b>6</b>	<b>Net Water Plant in Service</b>	<b>2,372,033</b>	<b>3,309,731</b>	<b>2,840,882</b>
7	Water Plant Held for Future Use			
8	Construction Work in Progress	236,771	-	118,385
9	Materials and Supplies	7,157	7,157	7,157
10	Less: Advances for Construction	(171,737)	(171,563)	(171,650)
11	Less: Contribution in Aid of Construction	(116,274)	(108,112)	(112,193)
12	Less: Accumulated Deferred Income and Investment Tax Credits			
<b>13</b>	<b>Net Plant Investment</b>	<b>2,327,950</b>	<b>3,037,213</b>	<b>2,682,581</b>
 <b>CAPITALIZATION</b>				
14	Common Stock	21,820	21,820	21,820
15	Proprietary Capital (Individual or Partnership)			
16	Paid-in Capital	3,680,741	3,451,792	3,566,266
17	Retained Earnings	(550,969)	(542,105)	(546,537)
<b>18</b>	<b>Common Stock and Equity (Lines 14 through 17)</b>	<b>3,151,592</b>	<b>2,931,506</b>	<b>3,041,549</b>
19	Preferred Stock			
20	Long-Term Debt	3,345,090	3,707,883	3,526,486
21	Notes Payable			
<b>22</b>	<b>Total Capitalization (Lines 18 through 21)</b>	<b>6,496,681</b>	<b>6,639,389</b>	<b>6,568,035</b>

## INCOME STATEMENT AND OTHER DATA

Calendar Year 2014

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

		<b>Annual Amount</b>
<b>INCOME STATEMENT</b>		
23	Unmetered Water Revenue	-
24	Fire Protection Revenue	-
25	Irrigation Revenue	47,094
26	Metered Water Revenue	1,991,023
	Other Water Revenue	148,169
<b>27</b>	<b>Total Operating Revenue</b>	<b>2,186,287</b>
28	<u>Operating Expenses</u>	<u>(1,672,671)</u>
29	Depreciation Expense (Composite Rate: _____ )	(146,608)
30	Amortization and Property Losses	-
31	Property Taxes	(25,894)
32	Taxes Other Than Income Taxes	(85,648)
<b>33</b>	<b>Total Operating Revenue Deduction Before Taxes</b>	<b>(1,930,821)</b>
34	California Corp. Franchise Tax	(800)
35	Federal Corporate Income Tax	-
<b>36</b>	<b>Total Operating Revenue Deduction After Taxes</b>	<b>(1,931,621)</b>
<b>37</b>	<b>Net Operating Income (Loss) - California Water Operations</b>	<b>254,665</b>
38	Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	15,978
<b>39</b>	<b>Income Available for Fixed Charges</b>	<b>270,643</b>
40	Interest Expense	(33,989)
<b>41</b>	<b>Net Income (Loss) Before Dividends</b>	<b>236,654</b>
42	Preferred Stock Dividends	-
<b>43</b>	<b>Net Income (Loss) Available for Common Stock</b>	<b>236,654</b>
<b>OTHER DATA</b>		
44	Refunds of Advances for Construction	174
45	Total Payroll Charged to Operating Expenses	627,758
46	Purchased Water	198,745
47	Power	275,333

		Jan. 1	Dec. 31	Annual Average
48	Metered Service Connections	4,686	4,693	4,689.5
49	Flat Rate Service Connections	-	-	-
50	Total Active Service Connections	4,686	4,693	4,689.5



### 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

Rent from Antenna Placement on PP Tank	Passive	27,962.76	480003
--	---------	-----------	--------

These revenue amounts were credited to the expense account listed thus lowering the total cost for Companywide Allocations and GRCs

Indirect Overhead DOWC IT Assets - UMS & Safor	1,201.94	681000
Excess Capacity of CBSW Software - UMS	1,926.49	681000
Excess Capacity of Folding Machine - UMS	2,387.26	678000
Excess Capacity Office Staff plus Load - UMS & Safor	31,705.55	670000
Excess Capacity Management plus Load - UMS & Safor	5,957.06	671000
Excess Capacity Payroll Tax - UMS & Safor	2,660.17	408002
Excess Capacity Wcomp - UMS & Safor	270.17	684001
Excess Capacity Employee Benefits - UMS & Safor	8,114.91	674000
Excess Capacity Liability Ins - UMS	3,526.53	684000
Excess Capacity Accounting Fees - UMS	1,362.50	682002

**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	7,957,166	6,864,699
3	101.1	Water Plant in Service - SDWBA	A-1 & A-1b	3,707,883	-
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	-	236,771
8	105.1	Construction Work in Progress - SDWBA	A-1	-	4,034,531
9	105.2	Construction Work in Progress - Prop 50	A-1		
10		<b>Total Utility Plant</b>		<b>11,665,049</b>	<b>11,136,000</b>
11	108	Accumulated Depreciation of Water Plant	A-3	(4,647,436)	(4,492,666)
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		
15		<b>Total Amortization and Adjustments</b>		<b>(4,647,436)</b>	<b>(4,492,666)</b>
16		<b>Net utility plant</b>		<b>7,017,613</b>	<b>6,643,335</b>
17					
18		<b>INVESTMENTS</b>			
19	121	Non-utility Property and Other Assets			
20	122	Accumulated Depreciation of Non-utility Property	A-3		
21		<b>Net non-utility property</b>		-	-
22	123	Investments in Associated Companies			
23	124	Other Investments			
24		<b>Total Investments</b>		-	-
25					
26		<b>CURRENT AND ACCRUED ASSETS</b>			
27	131	Cash		149,187	83,487
28	131.3	Cash - Miscellaneous Special Deposits - Prop 50			
29	132	Special Accounts		299,584	226,532
30	141	Accounts Receivable - Customers		25,592	132,890
31	142	Receivables from Associated Companies		87,539	74,704
32	143	Accumulated Provision for Uncollectible Accounts			
33	151	Materials and Supplies		7,157	7,157
34	174	Other Current Assets		32,784	386,221
35		<b>Total current and accrued assets</b>		<b>601,843</b>	<b>910,990</b>
36					
37	180	Deferred Charges	A-5	212,019	167,754
38					
39		<b>Total assets and deferred charges</b>		<b>7,831,476</b>	<b>7,722,078</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)
40		<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	3,451,792	3,680,741
44	215	Retained Earnings	A-9	(542,105)	(550,969)
45		<b>Total corporate capital and retained earnings</b>		<b>2,931,506</b>	<b>3,151,592</b>
46					
47		<b>PROPRIETARY CAPITAL</b>			
48	218	Proprietary Capital	A-10		
49	218.1	Proprietary Drawings			
50		<b>Total proprietary capital</b>		<b>-</b>	<b>-</b>
51					
52		<b>LONG TERM DEBT</b>			
53	224	Long-term Debt	A-11	3,707,883	3,345,090
54	225	Advances from Associated Companies	A-12		
55					
56		<b>CURRENT AND ACCRUED LIABILITIES</b>			
57	231	Accounts Payable		33,927	64,644
58	232	Short-term Notes Payable			
59	233	Customer Deposits		33,987	31,344
60	235	Payables to Associated Companies	A-13	21,883	2,476
61	236	Accrued Taxes		6,923	24,641
62	237	Accrued Interest			
63	241	Other Current Liabilities	A-14	47,729	50,969
64		<b>Total current and accrued liabilities</b>		<b>144,448</b>	<b>174,074</b>
65					
66		<b>DEFERRED CREDITS</b>			
67	252	Advances for Construction	A-15	171,563	171,737
68	253	Other Credits		767,964	763,312
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		<b>Total deferred credits</b>		<b>939,527</b>	<b>935,050</b>
73					
74		<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			
77		<b>Net Contributions - Public Grant-Funded Plant - Prop 50</b>			
78	271	Contributions in Aid of Construction	A-17	1,785,738	1,785,738
79	272	Accumulated Amortization of Contributions		(1,677,626)	(1,669,464)
80		<b>Net Contributions in Aid of Construction</b>		<b>108,112</b>	<b>116,274</b>
81		<b>Total liabilities and other credits</b>		<b>7,831,476</b>	<b>7,722,078</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)	6,864,699	1,092,468	-	-	7,957,166
2	101.1	Water Plant In Service - SDWBA	-	3,707,883	-	-	3,707,883
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	236,771			(236,771)	-
7	105.1	Construction Work in Progress - SDWBA	4,034,531			(4,034,531)	-
8	105.2	Construction Work in Progress - Prop 50					-
9	114	Water Plant Acquisition Adjustments					-
10		<b>Total utility plant</b>	<b>11,136,000</b>	<b>4,800,350</b>	<b>-</b>	<b>(4,271,302)</b>	<b>11,665,049</b>

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

\*Regional Intertie 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	28,096				28,095.76
3	303	Land	100,874				100,874.44
4		<b>Total non-depreciable plant</b>	<b>128,970</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>128,970.20</b>
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures	231,050				231,049.74
8	307	Wells	932,806				932,805.87
9	317	Other Water Source Plant	3,834				3,833.62
10	311	Pumping Equipment	584,943	493,847			1,078,790.11
11	320	Water Treatment Plant	-				-
12	330	Reservoirs, Tanks and Sandpipes	821,220				821,220.40
13	331	Water Mains	2,766,807	557,928			3,324,735.03
14	333	Services and Meter Installations	298,861				298,861.25
15	334	Meters	463,822	1,720			465,542.74
16	335	Hydrants	132,254				132,254.12
17	339	Other Equipment	239,593				239,593.12
18	340	Office Furniture and Equipment	187,471	38,972			226,442.97
19	341	Transportation Equipment	73,067				73,067.21
20		<b>Total depreciable plant</b>	<b>6,735,729</b>	<b>1,092,468</b>	<b>-</b>	<b>-</b>	<b>7,828,196.18</b>
21		<b>Total water plant in service</b>	<b>6,864,699</b>	<b>1,092,468</b>	<b>-</b>	<b>-</b>	<b>7,957,166.38</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

\*\*Assets are held & detailed in Lime Saddle District. The above total is the entire total shared SRF Loan for the Regional Intertie Project, of which **Paradise Pines' portion is \$3,707,883.**

**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	<b>NONE</b>	
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	4,492,666			
2	Add: Credits to reserves during year				
3	(a) Charged to Account No. 403 (Footnote 1)	146,608			
4	(b) Charged to Account No 272	8,162			
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)				
10	<b>Total Credits</b>	<b>154,770</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)				
15	<b>Total debits</b>	-	-	-	-
16	<b>Balance in reserve at end of year</b>	<b>4,647,436</b>	-	-	-
17					
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE				3.03%
19					
20	(2) EXPLANATION OF ALL OTHER CREDITS:				
21					
22					
23					
24					
25					
26	(3) EXPLANATION OF ALL OTHER DEBITS:				
27					
28					
29					
30					
31					
32	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION				
33	(a) Straight line	[ ]			
34	(b) Liberalized	[ ]			
35	(1) Sum of the years digits	[ ]			
36	(2) Double declining balance	[ ]			
37	(3) Other	[ ]			
38	(c) Both straight line and liberalized	[ ]			

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

Line No.	Acct No.	Depreciable Plant (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserve During Year Excluding Costs of Removal (d)	Salvage and Cost of Removal Net (Dr.) or (Cr.) (e)	Balance End of Year (f)
1	304	Structures					
2	307	Wells					
3	317	Other Water Source Plant					
4	311	Pumping Equipment					
5	320	Water Treatment Plant					
6	330	Reservoirs, Tanks and Sandpipes					
7	331	Water Mains					
8	333	Services and Meter Installations					
9	334	Meters					
10	335	Hydrants					
11	339	Other Equipment					
12	340	Office Furniture and Equipment					
13	341	Transportation Equipment					
<b>14</b>		<b>Total</b>	<b>2,823,429</b>	<b>146,608</b>	<b>-</b>	<b>-</b>	<b>2,970,037</b>

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

Line No.	Item (a)	Amount (b)
1	Prepaid Insurance	12,519
2		
3		
4		
5		
6		
7		
8		
9		
10		



**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 (l)
				From (d)	To (e)				
1	Cash Surrender Value Asset					134,787	6,975		141,761
2	2012 SRF Legal Expense					29,637	1,949		31,587
3	Affiliate Application Expense					3,329	35,186		38,515
4	Def 2014 Drought Exp					-	156		156
5									-
6									-
7									-
8									-
9									-
10									-
11									-
12									-
13									-
14									-
15									-
16									-
17									-
18									-
19									-
20									-
21									-
22									-
23									-
24									-
25									-
26									-
27									-
<b>28</b>	<b>Total</b>					<b>167,754</b>	<b>44,266</b>	<b>-</b>	<b>212,019</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	Utility Management Services, Inc.	2,182		
2				
3				
4				
5				
6				
7				
8				
9				
10	<b>Total number of shares</b>	<b>2,182</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	Capital Surplus derived from 22% Reserve and Charged to advances for construction	432,224
2	Parent Company - Utility Management Services, Inc.	3,019,567
3		
4		
5		
6		
7		
8	<b>Total</b>	<b>3,451,792</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>(550,969)</b>
2	CREDITS	
3	Net income	236,654
4	Prior period adjustments	
5	Other credits (detail)	
<b>6</b>	<b>Total Credits</b>	<b>236,654</b>
7		
8	DEBITS	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	(227,790)
13	Other debits (detail)	
<b>14</b>	<b>Total Debits</b>	<b>(227,790)</b>
<b>15</b>	<b>Balance end of year</b>	<b>(542,105)</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	<b>SRF Loan</b>		9/1/2009	8/31/2029	4,752,371	3,707,883	2.2836%	33,981		33,981
2										
3										
4										
5										
6	<b>Totals</b>				<b>4,752,371</b>	<b>3,707,883</b>		<b>33,981</b>	<b>-</b>	<b>33,981</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. / Intercompany	21,883			
2					
3					
4					
5					
6	<b>Totals</b>	<b>21,883</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	5,246
2	Salaries & Wages Payable	42,483
3		
4		
5	<b>Total</b>	<b>47,729</b>

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year		171,737
2	Additions during year		
3	Subtotal - Beginning balance plus additions during year		171,737
4	Charges during year:		
5	Refunds		
6	Percentage of revenue basis	174	
7	Proportionate cost basis		
8	Present worth basis		
9	Total refunds	174	
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	174	
16	<b>Balance end of year</b>		<b>171,563</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>1,785,738</b>	<b>1,785,738</b>			
2	Add: Credits to account during year					
3	Contributions received during year	-				
4	Other credits*	-				
<b>5</b>	<b>Total credits</b>	-	-	-	-	-
6	Deduct: Debits to Account during year					
7	Depreciation charges for year	-				
8	Non-depreciable donated property retired	-				
9	Other debits*	-				
<b>10</b>	<b>Total debits</b>	-	-	-	-	-
<b>11</b>	<b>Balance end of year</b>	<b>1,785,738</b>	<b>1,785,738</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>	2,186,287
		<b>OPERATING REVENUE DEDUCTIONS</b>		
2	401	Operating Expenses	B-2	(1,672,671)
3	403	Depreciation Expense	A-3	(146,608)
4	407	SDWBA Loan Amortization Expense	pages 7 & 8	
5	408	Taxes Other Than Income Taxes	B-3	(111,542)
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>(1,931,621)</b>
<b>9</b>		<b>Total utility operating income</b>		<b>254,665</b>
		<b>OTHER INCOME AND DEDUCTIONS</b>		
10	421	Non-utility Income	B-5	28,933
11	426	Miscellaneous Non-utility Expense	B-5	(12,955)
12	427	Interest Expense	B-6	(33,989)
<b>13</b>		<b>Total other income and deductions</b>		<b>(18,011)</b>
<b>14</b>		<b>Net income</b>		<b>236,654</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			-
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		<b>Sub-total</b>	-	-	-
					-
8	462	Fire protection revenue			-
9		462.1 Public Fire Protection			-
10		462.2 Private Fire Protection			-
11		<b>Sub-total</b>	-	-	-
					-
12	465	Irrigation revenue	47,094	73,385	(26,291)
					-
13	470	Metered water revenue			-
14		470.1 Single-family Residential	1,843,698	1,870,004	(26,306)
15		470.2 Commercial and Multi-residential	55,555	53,669	1,887
16		470.3 Large Water Users	61,408	66,685	(5,277)
17		470.5 Safe Drinking Water Bond Surcharge			-
18		470.9 Other Metered Revenue	30,362	37,006	(6,644)
19		<b>Sub-total</b>	<b>1,991,023</b>	<b>2,027,364</b>	<b>(36,340)</b>
20		<b>Total water service revenues</b>	<b>2,038,118</b>	<b>2,100,749</b>	<b>(62,632)</b>
					-
21	480	Approved Total Surcharge Revenue	79,614	-	79,614
	480	Other Water Revenue	68,554	58,226	10,328
22		<b>Total operating revenues</b>	<b>2,186,286.61</b>	<b>2,158,975.64</b>	<b>(71,661)</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	198744.57	185769.14	12,975
2	615	Power	275,333	323,970	(48,637)
3	616	Other Volume Related Expenses	1,722	2,096	(374)
<b>4</b>		<b>Total volume related expenses</b>	<b>475,799</b>	<b>511,835</b>	<b>(36,036)</b>
					-
		<b>NON-VOLUME RELATED EXPENSES</b>			
					-
5	630	Employee Labor	247,096	233,872	13,224
6	640	Materials	44,671	43,385	1,287
7	650	Contract Work	27,265	33,836	(6,571)
8	660	Transportation Expenses	54,764	58,372	(3,607)
9	664	Other Plant Maintenance Expenses	9,873	3,194	6,679
<b>10</b>		<b>Total non-volume related expenses</b>	<b>383,670</b>	<b>372,658</b>	<b>11,012</b>
<b>11</b>		<b>Total plant operation and maintenance exp.</b>	<b>859,469</b>	<b>884,493</b>	<b>(25,024)</b>
					-
		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
					-
12	670	Office Salaries	310,367	310,169	197
13	671	Management Salaries	70,295	73,953	(3,658)
14	674	Employee Pensions and Benefits	141,861	132,927	8,934
15	676	Uncollectible Accounts Expense	(741)	(532)	(209)
16	678	Office Services and Rentals	72,223	74,007	(1,784)
17	681	Office Supplies and Expenses	158,454	112,905	45,549
18	682	Professional Services	9,148	36,217	(27,068)
19	684	Insurance	39,492	41,824	(2,333)
20	688	Regulatory Commission Expense			-
21	689	General Expenses	12,104	21,011	(8,907)
<b>22</b>		<b>Total administrative and general expenses</b>	<b>813,202</b>	<b>802,480</b>	<b>10,722</b>
23	800	Expenses Capitalized			-
<b>24</b>		<b>Net administrative and general expense</b>	<b>813,202</b>	<b>802,480</b>	<b>10,722</b>
<b>25</b>		<b>Total operating expenses</b>	<b>1,672,671</b>	<b>1,686,973</b>	<b>(14,302)</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	25,894	25,894	
2	State corporate franchise tax	800	800	
3	State unemployment insurance tax	6,713	6,713	
4	Other state and local taxes	-		
5	Federal unemployment insurance tax	4,458	4,458	
6	Federal insurance contributions act	74,476	74,476	
7	Other federal taxes	-		
8	Federal income taxes	-		
<b>9</b>	<b>Total</b>	<b>112,342</b>	<b>112,342</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	970	
2	Non Utility Expense		12,955
3	Rental Income	27,963	
4			
5	<b>Total</b>	<b>28,933</b>	<b>12,955</b>

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

Line No.	Description (a)	Amount (b)
1	Interest Expense	8
2	SRF Loan Interest Expense	33,981
3		
4		
5		
6		
7		
8		
9		
10	<b>Total</b>	<b>33,989</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	5	247,096		247,096
2	670	Office salaries	11	310,367		310,367
3	671	Management salaries	1	70,295		70,295
4						-
5						-
6		<b>Total</b>	<b>17</b>	<b>627,758</b>	<b>-</b>	<b>627,758</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.	<b>NONE</b>							
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	Imperial (#1)		1	16"	507 ft	100	-	
7	Brandy (#2)		1	20"	525 ft	900	182,833	
8	W Park Drive (#3)		1	12"	702 ft	500	98,277	
9	Compton (#4)		1	14"	700 ft	500	89,786	
10	Lakeridge (#6)		1	14"	709 ft	500	75,743	

  

<b>TUNNELS AND SPRINGS</b>				FLOW IN . . . . . (Unit) <sup>2</sup>		Annual Quantities Pumped . . . . .(Unit) <sup>2</sup>	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11	NONE						
12							
13							
14							
15							

  

<b>Purchased Water for Resale</b>		
16	Purchased from	Stirling Bluffs District
17	Annual Quantities purchased	101,378 100 CF
18		
19		

\* 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			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	3	2,900,000	
12	Concrete			
13	<b>Total</b>	<b>3</b>	<b>2,900,000</b>	

**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								<b>0</b>
7	Flume								<b>0</b>
8	Lined conduit								<b>0</b>
9									<b>0</b>
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	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						3,261		10,420	7,355
19	Welded steel			3,260			30,428		43,253	31,262
20	Wood									
21	Other (PVC)			6,103			29,082		70,533	70,105
22	<b>Total</b>	-	-	-	<b>9,363</b>	-	<b>62,771</b>	-	<b>124,206</b>	<b>108,722</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
								12"-14"		
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							3,361		24,397
31	Welded steel	16,719						3,239		128,161
32	Wood									-
33	Other (PVC)	12,957								188,780
34	<b>Total</b>	<b>29,676</b>	-	-	-	-	-	<b>6,600</b>	-	<b>341,338</b>

**SCHEDULE D-4  
Number of Active Service Connections**

Size	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
5/8 x 3/4 - in	4,637	4,646		
3/4 - in	1	1		
1 - in	25	24		
1 1/2 - in	11	11		
2 - in	7	7		
3 - in	2	2		
4 - in	2	1		
6 - in	1	1		
Other				
<b>Total</b>	<b>4,686</b>	<b>4,693</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	4,748	
3/4 - in	1	4,647
1 - in	27	24
1 1/2 - in	11	11
2 - in	7	7
3 - in	2	2
4 - in	2	1
6 - in	1	1
Other		
<b>Total</b>	<b>4,799</b>	<b>4,693</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								Subtotal
	January	February	March	April	May	June	July		
Single-family residential	28,677	29,544	20,852	23,633	29,452	41,521	48,917	222,596	
Commercial and Multi-residential	801	679	651	771	823	1,348	1,472	6,545	
Large water users								-	
Public authorities	533	1,265	380	470	752	1,365	2,099	6,865	
Irrigation	517	1,175	381	342	516	1,538	2,204	6,673	
Other (specify)								-	
<b>Total</b>	<b>30,528</b>	<b>32,663</b>	<b>22,264</b>	<b>25,217</b>	<b>31,543</b>	<b>45,773</b>	<b>54,692</b>	<b>242,679</b>	

  

	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal		
Single-family residential	47,658	40,111	37,490	28,947	20,972	175,178	397,774	453,181
Commercial and Multi-residential	1,422	1,112	1,121	1,073	829	5,557	12,102	13,711
Large water users						-	-	
Public authorities	1,729	2,187	1,374	861	197	6,348	13,213	16,787
Irrigation	2,916	2,958	2,258	84	69	8,285	14,958	26,262
Other (specify)						-	-	
<b>Total</b>	<b>53,725</b>	<b>46,368</b>	<b>42,243</b>	<b>30,964</b>	<b>22,067</b>	<b>195,368</b>	<b>438,047</b>	<b>509,941</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:

\$ 233,496.71

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inc	<b>4,638</b>	<b>4.33</b>
3/4 inch	1	6.49
1 inch	25	10.81
1 1/2 inch	11	21.63
2 inch	7	34.60
3 inch	2	64.88
4 inch	1	108.14
6 inch	1	216.28
Number of Flat Rate Customers	-	
<b>Total</b>	<b>4,686</b>	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ <u>230,106</u>
Deposits during the year	<u>233,497</u>
Interest earned for calendar year	<u>753</u>
Withdrawals from this account	<u>(263,942)</u>
Balance at end of year	<u>200,414</u>

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

\$229,961.31 Deposit to SRF Refund Account to refund customer overpayment of SRF surcharges.  
\$33,981.02 Interest Payments  
 \_\_\_\_\_  
 \_\_\_\_\_

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

5. Plant amounts included in Schedule A-1a, Account No. 101--Water Plant in Service which were funded using SDWBA or SRF funds:

**N/A**

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		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible plant					-
3	303	Land					-
4		<b>Total non-depreciable plant</b>	-	-	-	-	-
5		<b>DEPRECIABLE PLANT</b>					
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: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Account Number: \_\_\_\_\_  
 Date Opened: \_\_\_\_\_

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

**A. Commercial**

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

**B. Residential**

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

3. Summary of the bank account activities showing:

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

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

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

**DECLARATION**

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

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

of \_\_\_\_\_ Del Oro Water Co., Inc. - Paradise Pines 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

## INDEX

	<u>PAGE</u>
Advances from associated companies	18
Advances for construction	19
Assets	9
Balance Sheet	9-10
Capital stock	16
Contributions in aid of construction	20
Depreciation and amortization reserves	13-14
Declaration	34
Deferred taxes	19
Dividends appropriations	17
Employees and their compensation	25
Engineering and management fees	26
Excess Capacity and Non-Tariffed Services	8
Facilities Fees Data	33
Income Statement	7, 21
Liabilities	10
Loans to officers, directors, or shareholders	26
Long-term debt	18
Management compensation	23
Meters and services	29
Non-utility property	12
Officers	5
Operating expenses	23
Operating revenues	22
Organization and control	5
Other assets	14
Other income	21
Other paid in capital	16
Payables to associated companies	18
Population served	29
Proprietary capital	17
Purchased water for resale	27
Retained earnings	17
Safe Drinking Water Bond Act Data	31-32
Service connections	29
Sources of supply and water developed	27
Status with Board of Health	30
Stockholders	16
Storage facilities	27
Taxes	24
Transmission and distribution facilities	28
Unamortized debt discount and expense	15
Unamortized premium on debt	15
Utility plant	11
Water delivered to metered customers	29
Water plant in service	11
Water plant held for future use	12