

Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# _____

2014
ANNUAL REPORT
OF

Del Oro Water Co., Inc.

COMBINED (All Districts)

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

Drawer 5172

Chico, CA
(OFFICIAL MAILING ADDRESS)

95927
ZIP

Revised 4/29/2016

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 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. - Combined (All Districts)

2. Official mailing address:
Drawer 5172, Chico, California 95927

3. Name and title of person to whom correspondence should be addressed:
Janice Hanna, Secretary/Director of Corporate Accounting Telephone: 530-894-1100 ext 103

4. Address where accounting records are maintained:
426 Broadway, Suite 301, Chico, California 95927

5. Service Area (Refer to district reports if applicable) See individual district reports: Paradise Pines, Lime Saddle, Magalia, Stirling Bluffs, Ferndale, Johnson Park, Country Estates, Walnut Ranch, California Pines, Strawberry, Arbuckle, Mount Lassen, River Island, Grandview Gardens, East Plano, and Metropolitan

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
Name: See individual district reports noted above Telephone: 530-894-1100 ext 109
Address: Drawer 5172, Chico, California 95927

7. OWNERSHIP. Check and fill in appropriate line:

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

Principal Officers:

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

8. Names of associated companies: Utility Management Service, Inc. and Safor Corporation

9. Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:

Name: _____	Date: _____
Name: _____	Date: _____
Name: _____	Date: _____
Name: _____	Date: _____

10. Use the space below for supplementary information or explanations concerning this report:

11. List Name, Grade, and License Number of all Licensed Operators:
See individual district reports noted above

12. This annual report was prepared by:

Name of firm or consultant: _____

Address of firm or consultant: _____

Phone Number of firm or consultant: () _____

BALANCE SHEET AND CAPITALIZATION DATA

Calendar Year 2014

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

PERSON RESPONSIBLE FOR THIS REPORT Janice Hanna

		<u>1/1/2014</u>	<u>12/31/2014</u>	<u>Average</u>
BALANCE SHEET DATA				
1	Intangible Plant	463,796	474,184	468,990
2	Land and Land Rights	487,652	487,652	487,652
3	Depreciable Plant	19,244,820	26,713,441	22,979,131
4	Gross Plant in Service	20,196,269	27,675,277	23,935,773
5	Less: Accumulated Depreciation	<i>Revised</i> (8,094,423)	<i>Revised</i> (8,698,874)	<i>Revised</i> (8,396,649)
6	Net Water Plant in Service	12,101,846	18,976,403	15,539,124
7	Water Plant Held for Future Use	-	-	-
8	Construction Work in Progress	<i>Revised</i> 1,428,710	<i>Revised</i> 1,818,750	<i>Revised</i> 1,623,730
9	Materials and Supplies	9,692	9,692	9,692
10	Less: Advances for Construction	(953,283)	(933,967)	(943,625)
11	Less: Contribution in Aid of Construction	(4,622,405)	(5,524,893)	(5,073,649)
12	Less: Accumulated Deferred Income and Investment Tax Credits			
13	Net Plant Investment	<i>Revised</i> 7,964,560	<i>Revised</i> 14,345,985	<i>Revised</i> 11,155,273
CAPITALIZATION				
14	Common Stock	21,820	21,820	21,820
15	Proprietary Capital (Individual or Partnership)			
16	Paid-in Capital	11,458,537	11,721,544	11,590,040
17	Retained Earnings	<i>Revised</i> (1,149,436)	<i>Revised</i> (957,054)	<i>Revised</i> (1,053,245)
18	Common Stock and Equity (Lines 14 through 17)	<i>Revised</i> 10,330,921	<i>Revised</i> 10,786,309	<i>Revised</i> 10,558,615
19	Preferred Stock			
20	Long-Term Debt	4,900,945	4,868,309	4,884,627
21	Notes Payable			
22	Total Capitalization (Lines 18 through 21)	<i>Revised</i> 15,231,866	<i>Revised</i> 15,654,618	<i>Revised</i> 15,443,242

INCOME STATEMENT AND OTHER DATA

Calendar Year 2014

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

INCOME STATEMENT	Annual Amount
23 Unmetered Water Revenue	262,209
24 Fire Protection Revenue	1,680
25 Irrigation Revenue	<i>Revised</i> 30,134
26 Metered Water Revenue	<i>Revised</i> 4,675,851
Other Water Revenue	336,958
27 Total Operating Revenue	5,306,833
28 <u>Operating Expenses</u>	(3,706,532)
29 Depreciation Expense (Composite Rate: _____)	(427,901)
30 Amortization and Property Losses	-
31 Property Taxes	(99,565)
32 Taxes Other Than Income Taxes	(125,670)
33 Total Operating Revenue Deduction Before Taxes	(4,359,666)
34 California Corp. Franchise Tax	(800)
35 Federal Corporate Income Tax	-
36 Total Operating Revenue Deduction After Taxes	(4,360,466)
37 Net Operating Income (Loss) - California Water Operations	946,366
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	<i>Revised</i> 14,097
39 Income Available for Fixed Charges	<i>Revised</i> 960,463
40 Interest Expense	<i>Revised</i> (2,986)
41 Net Income (Loss) Before Dividends	<i>Revised</i> 957,477
42 Preferred Stock Dividends	-
43 Net Income (Loss) Available for Common Stock	<i>Revised</i> 957,477

OTHER DATA	
44 Refunds of Advances for Construction	19,316
45 Total Payroll Charged to Operating Expenses	1,442,432
46 Purchased Water	437,128
47 Power	548,912

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

Excess Capacity and Non-Tariffed Services

NOTE: In D.00-07-018, D.03-04-028, and D. 04-12-023, the CPUC set forth rules and requirements regarding water utilities provision of non-tariffed services using excess capacity. These decisions require water utilities to: 1) file an advice letter requesting Commission approval of that service, 2) provide information regarding non-tariffed goods/services in each companies Annual Report to the Commission.

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2014:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Credit to Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number

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

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
1		UTILITY PLANT			
2	101	Water Plant in Service (Excluding SDWBA & Prop 50)	A-1 & A-1a	22,379,975	20,196,269
3	101.1	Water Plant in Service - SDWBA	A-1 & A-1b	5,295,302	-
4	101.2	Water Plant in Service - Prop 50	A-1 & A-1c		
5	103	Water Plant Held for Future Use	A-1 & A-1d		
6	104	Water Plant Purchased or Sold	A-1		
7	105	Construction Work in Progress - Water Plant	A-1	1,818,750	1,428,710
8	105.1	Construction Work in Progress - SDWBA	A-1	-	6,018,351
9	105.2	Construction Work in Progress - Prop 50	A-1		-
10		Total Utility Plant		29,494,027	27,643,330
11	108	Accumulated Depreciation of Water Plant	A-3	(8,698,874)	(8,094,423)
12	108.1	Accumulated Amortization of SDWBA loan	A-3		
13	108.2	Reserve for Depreciation of Utility Plant - Prop 50	A-3		
14	114	Water Plant Acquisition Adjustments	A-1	(188,089)	(194,966)
15		Total Amortization and Adjustments		(8,886,963)	(8,289,389)
16		Net utility plant		20,607,064	19,353,941
17					
18		INVESTMENTS			
19	121	Non-utility Property and Other Assets	A-2	100,000	100,000
20	122	Accumulated Depreciation of Non-utility Property	A-3	(15,801)	(13,301)
21		Net non-utility property		84,200	86,700
22	123	Investments in Associated Companies			
23	124	Other Investments			
24		Total Investments		84,200	86,700
25					
26		CURRENT AND ACCRUED ASSETS			
27	131	Cash		1,388,497	865,178
28	131.3	Cash - Miscellaneous Special Deposits - Prop 50			
29	132	Special Accounts		484,662	409,099
30	141	Accounts Receivable - Customers		68,807	242,442
31	142	Receivables from Associated Companies		96,743	232,558
32	143	Accumulated Provision for Uncollectible Accounts			
33	151	Materials and Supplies		9,692	9,692
34	174	Other Current Assets		77,422	445,150
35		Total current and accrued assets		2,125,824	2,204,118
36					
37	180	Deferred Charges	A-5	330,376	318,537
38					
39		Total assets and deferred charges		23,147,463	21,963,296

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

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
40		CORPORATE CAPITAL AND SURPLUS			
41	201	Common Stock	A-6	21,820	21,820
42	204	Preferred Stock	A-6		
43	211	Other Paid-in Capital	A-8	11,721,544	11,458,537
44	215	Retained Earnings	A-9	(957,054)	(1,149,436)
45		Total corporate capital and retained earnings		10,786,309	10,330,921
46					
47		PROPRIETARY CAPITAL			
48	218	Proprietary Capital	A-10		
49	218.1	Proprietary Drawings			
50		Total proprietary capital		-	-
51					
52		LONG TERM DEBT			
53	224	Long-term Debt	A-11	4,868,309	4,900,945
54	225	Advances from Associated Companies	A-12		-
55					
56		CURRENT AND ACCRUED LIABILITIES			
57	231	Accounts Payable		82,336	132,974
58	232	Short-term Notes Payable			-
59	233	Customer Deposits		53,768	55,227
60	235	Payables to Associated Companies	A-13	106,219	63,040
61	236	Accrued Taxes		6,923	24,641
62	237	Accrued Interest		18,424	19,652
63	241	Other Current Liabilities	A-14	75,141	80,716
64		Total current and accrued liabilities		342,810	376,250
65					
66		DEFERRED CREDITS			
67	252	Advances for Construction	A-15	933,967	953,283
68	253	Other Credits		317,632	329,077
68	253	Other Credits (SRF Regional Project Surcharge)		373,543	450,415
69	255	Accumulated Deferred Investment Tax Credits	A-16		
70	282	Accumulated Deferred Income taxes - ACRS Depreciation	A-16		
71	283	Accumulated Deferred Income taxes - Other	A-16		
72		Total deferred credits		1,625,141	1,732,775
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	8,162,699	7,137,981
79	272	Accumulated Amortization of Contributions		(2,637,806)	(2,515,576)
80		Net Contributions in Aid of Construction		5,524,893	4,622,405
81		Total liabilities and other credits		23,147,463	21,963,296

**SCHEDULE A-1
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water Plant in Service (Excluding SDWBA and Prop 50)	20,196,269	2,185,206	(1,500)	-	22,379,975
2	101.1	Water Plant In Service - SDWBA	-	5,295,302	-	-	5,295,302
3	101.2	Water Plant In Service - Prop 50					-
4	103	Water plant held for future use					-
5	104	Water plant purchased or sold					-
6	105	Construction Work in Progress - Water Plant	1,428,710	390,039			1,818,750
7	105.1	Construction Work in Progress - SDWBA	6,018,351			(6,018,351)	-
8	105.2	Construction Work in Progress - Prop 50	-				-
9	114	Water Plant Acquisition Adjustments	(194,966)			6,877	(188,089)
10		Total utility plant	27,448,364	7,870,548	(1,500)	(6,011,474)	29,305,938

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

* 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	-	\$1,614,248			1,614,248
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	-	5,295,302	-	-	5,295,302
21		Total water plant in service	-	5,295,302	-	-	5,295,302

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

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

N/A

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant					-
3	303	Land					-
4		Total non-depreciable plant	-	-	-	-	-
5							
6		DEPRECIABLE PLANT					-
7	304	Structures					-
8	307	Wells					-
9	317	Other Water Source Plant					-
10	311	Pumping Equipment					-
11	320	Water Treatment Plant					-
12	330	Reservoirs, Tanks and Sandpipes					-
13	331	Water Mains					-
14	333	Services and Meter Installations					-
15	334	Meters					-
16	335	Hydrants					-
17	339	Other Equipment					-
18	340	Office Furniture and Equipment					-
19	341	Transportation Equipment					-
20		Total depreciable plant	-	-	-	-	-
21		Total water plant in service	-	-	-	-	-

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

SCHEDULE A-1d
Account No. 103 - Water Plant Held for Future Use

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property will be placed in Service (c)	Balance End of Year (d)
1	NONE			
2				
3				
4				
5				
6				
7				
8				
9				
10	Total			

SCHEDULE A-2
Account No. 121 - Non-utility Property and Other Assets

Line No.	Name and Description of Property (a)	Book Value End of Year (b)
1	Contributed Project - Johnson Park	100,000
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	100,000

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

Line No.	Item (a)	Account 108	Account 108.1	Account 108.2	Account 122
		Water Plant Excluding SDWBA & Prop 50 (b)	SDWBA Loans (c)	Prop 50 (d)	Non-utility Property (e)
1	Balance in reserves at beginning of year	8,094,423	-	-	13,301
2	Add: Credits to reserves during year				
3	(a) Charged to Account No. 403 (Footnote 1)	427,901			
4	(b) Charged to Account No 272	116,468			2,500
5	(c) Charged to clearing accounts				
6	(d) Charged to Account No. 407				
7	(e) Charged to Account No. 266.1				
8	(f) Salvage recovered				
9	(g) All other credits (Footnote 2)	60,082.02			
10	Total Credits	604,451	-	-	2,500
11	Deduct: Debits to reserves during year				
12	(a) Book cost of property retired				
13	(b) Cost of removal				
14	(c) All other debits (Footnote 3)				
15	Total debits	-	-	-	-
16	Balance in reserve at end of year	8,698,874	-	-	15,801
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	\$51,046.02 - Correction to depreciation per CPUC audit of 4/18/13.				
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	See individual district reports				
2	307	Wells					
3	317	Other Water Source Plant					
4	311	Pumping Equipment					
5	320	Water Treatment Plant					
6	330	Reservoirs, Tanks and Sandpipes					
7	331	Water Mains					
8	333	Services and Meter Installations					
9	334	Meters					
10	335	Hydrants					
11	339	Other Equipment					
12	340	Office Furniture and Equipment					
13	341	Transportation Equipment					
14		Total	5,708,173	Net Increase of 630,600		6,338,773	

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

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

SCHEDULE A-5

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

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

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

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

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

SCHEDULE A-7
Record of Stockholders at End of Year

Line No.	COMMON STOCK Name (a)	Number of Shares (b)	PREFERRED STOCK Name (c)	Number of Shares (d)
1	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.	11,721,544
2		
3		
4		
5		
6		
7		
8	Total	11,721,544

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	(1,149,436)
2	CREDITS	
3	Net income	957,477
4	Prior period adjustments	(47,811)
5	Other credits (detail)	
6	Total Credits	909,666
7		
8	DEBITS	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	(717,284)
13	Other debits (detail)	
14	Total Debits	(717,284)
15	Balance end of year	(957,054)

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	4,752,371	2.2836%	48,479		48,479
3										
4										
5										
6	Totals				4,987,371	4,868,309		48,479	-	51,457

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

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

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

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year		953,283
2	Additions during year		
3	Subtotal - Beginning balance plus additions during year		953,283
4	Charges during year:		
5	Refunds		
6	Percentage of revenue basis	19,316	
7	Proportionate cost basis		
8	Present worth basis		
9	Total refunds	19,316	
10	Transfers to Acct. 271, Contributions in aid of Construction		
11	Due to expiration of contracts		
12	Due to present worth discount		
13	Total transfers to Acct. 271	-	
14	Securities Exchanged for Contracts (Enter detail below)		
15	Subtotal - charges during year	19,316	
16	Balance end of year		933,967

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	7,137,981	4,622,405			
2	Add: Credits to account during year					
3	Contributions received during year	1,024,718	1,024,718			
4	Other credits*	-				
5	Total credits	1,024,718	1,024,718	-	-	-
6	Deduct: Debits to Account during year					
7	Depreciation charges for year	-	116,468.15			
8	Non-depreciable donated property retired	-				
9	Other debits*	-				
10	Total debits	-	116,468	-	-	-
11	Balance end of year	8,162,699	5,530,655	-	-	-

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

**SCHEDULE B
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
		UTILITY OPERATING INCOME		
1	400	Operating Revenues	B-1	5,306,833
		OPERATING REVENUE DEDUCTIONS		
2	401	Operating Expenses	B-2	(3,706,532)
3	403	Depreciation Expense	A-3	(427,901)
4	407	SDWBA Loan Amortization Expense	pages 7 & 8	
5	408	Taxes Other Than Income Taxes	B-3	(225,234)
6	409	State Corporate Income Tax Expense	B-3	(800)
7	410	Federal Corporate Income Tax Expense	B-3	-
8		Total operating revenue deductions		(4,360,466)
9		Total utility operating income		946,366
		OTHER INCOME AND DEDUCTIONS		
10	421	Non-utility Income	B-5	30,183
11	426	Miscellaneous Non-utility Expense	B-5	(16,087)
12	427	Interest Expense	B-6	(2,986)
13		Total other income and deductions		11,111
14		Net income		957,477

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	254,761	235,606	19,155
3		460.2 Commercial and Multi-residential	7,448	1,736	5,712
4		460.3 Large Water Users			-
5		460.5 Safe Drinking Water Bond Surcharge			-
6		460.9 Other Unmetered Revenue			-
7		Sub-total	262,209	237,342	24,867
8	462	Fire protection revenue			
9		462.1 Public Fire Protection			-
10		462.2 Private Fire Protection	1,680	1,661	19
11		Sub-total	1,680	1,661	19
12	465	Irrigation revenue	30,134	117,282	(87,148)
13	470	Metered water revenue			
14		470.1 Single-family Residential	4,038,739	4,070,696	(31,957)
15		470.2 Commercial and Multi-residential	301,309	296,997	4,312
16		470.3 Large Water Users	207,999	146,920	61,080
17		470.5 Safe Drinking Water Bond Surcharge			-
18		470.9 Other Metered Revenue	127,805	125,664	2,140
19		Sub-total	4,675,851	4,640,277	35,575
20		Total water service revenues	4,969,874	4,996,562	(26,688)
					-
21	480	Approved Total Surcharge Revenue	225,280	113,550	111,731
22	480	Other Water Revenue	111,678	147,707	(36,029)
23		Total operating revenues	5,306,833	5,257,819	82,786

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	437,128	421,320	15,807
2	615	Power	548,912	617,681	(68,769)
3	616	Other Volume Related Expenses	23,924	26,287	(2,363)
4		Total volume related expenses	1,009,964	1,065,288	(55,325)
					-
		NON-VOLUME RELATED EXPENSES			
5	630	Employee Labor	781,730	739,494	42,236
6	640	Materials	90,738	98,285	(7,547)
7	650	Contract Work	45,736	55,108	(9,372)
8	660	Transportation Expenses	153,143	168,253	(15,111)
9	664	Other Plant Maintenance Expenses	16,873	8,325	8,548
10		Total non-volume related expenses	1,088,219	1,069,465	18,753
11		Total plant operation and maintenance exp.	2,098,182	2,134,754	(36,571)
					-
		ADMINISTRATIVE AND GENERAL EXPENSES			
12	670	Office Salaries	538,691	536,712	1,978
13	671	Management Salaries	122,011	127,968	(5,957)
14	674	Employee Pensions and Benefits	297,502	274,625	22,878
15	676	Uncollectible Accounts Expense	(1,200)	(902)	(298)
16	678	Office Services and Rentals	121,513	124,498	(2,985)
17	681	Office Supplies and Expenses	325,903	258,420	67,483
18	682	Professional Services	16,792	53,034	(36,242)
19	684	Insurance	112,412	104,703	7,710
20	688	Regulatory Commission Expense			-
21	689	General Expenses	74,725	75,351	(625)
22		Total administrative and general expenses	1,608,349	1,554,407	53,942
23	800	Expenses Capitalized			-
24		Net administrative and general expense	1,608,349	1,554,407	53,942
25		Total operating expenses	3,706,532	3,689,161	17,371

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

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

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	2,221	
2	Gain/Loss on Investments		632
3	Non-Utility Expense		15,455
4	Rental Income	27,963	
5	Total	30,183	16,087

SCHEDULE B-6
Account No. 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	DWR Construction Loan	2,986
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	2,986

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

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

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 100 CF	Remarks
Line No.	Diverted Into *	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	See attached detail - D-1b "Other Sources"							40,605	
2									
3									
4									
5									
WELLS						Pumping Capacity GPM	Annual Quantities Pumped 100 CF	Remarks	
Line No.	At Plant (Name or Number)	Location	No.	Dimensions	Depth to Water ¹				
6	See attached detail - D-1a "Wells"						795,988		
7									
8									
9									
10									
TUNNELS AND SPRINGS				FLOW IN (Unit) ²		Annual Quantities Pumped 100 CF	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum				
11	See attached detail - D-1b "Other Sources"					62,901			
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from See attached D-1b								
17	Annual Quantities purchased		Outside Sources		99,481	100CF			
18			Intercompany		124,472				
19	Total Purchased Water				223,953				
<p>* State ditch pipeline reservoir, etc., with name, if any. ¹ Average depth to water surface below ground surface ² The quantity unit in established use for experiencing water stored and used in large amounts is the acre foot, which equals 43,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second. In gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.</p>									

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

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

**SCHEDULE D-1
Sources of Supply and Water Developed
WELLS**

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

Other Sources of Supply and Water Developed

Other Sources

*	to Strawberry	Herring Creek	Diversion	15,412	100 CF
*	to Stirling Bluffs	Hendrix Canal (PG&E)	Stream	25,193	100 CF
*	to Ferndale	Highline	Spring	17,770	100 CF
*	to Ferndale	Lowline	Spring	45,132	100 CF
				103,506	100 CF

Purchased Water

Purchased Water - Outside Sources

*	to Lime Saddle	from Lake Oroville	Intake	69,412	100 CF
*	to Paradise Pines	from PID		-	100 CF
*	to Lime Saddle	from PID		2	100 CF
*	to Strawberry	from Stanislaus River (TUD)		1,835	100 CF
*	to Walnut Ranch	from City of Colusa		28,233	100 CF
				99,481	100 CF

Purchased Water - Inter-company

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

Total Purchased Water	223,953	100 CF
------------------------------	----------------	---------------

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

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

SCHEDULE D-3
Description of Transmission and Distribution Facilities

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" and Under	2 1/2	3	4	5	6	8
11	Cast Iron								702	2,004
12	Cast iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw			27,350	1,500				120	
17	Screw or welded casing									
18	Cement - asbestos			40	3,525		24,723		67,002	25,706
19	Welded steel			32,583	4,565		49,251		71,353	39,262
20	Wood									
21	Other-Galvanized Iron			931			2,517	1,099		
	Other-Plastic			1,520	6,908		46,348		112,903	132,209
	Other-Ductile Iron								177	200
	Other -HDPE			50						712
	Other - Cement-A/T or Plastic									
	Other - Unknown						1,420			
22	Total	-	-	62,474	16,498	-	124,259	1,099	252,257	200,093

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - (Continued)										
Line No.	Description	10	12	14	16	18	20	Other Sizes (Specify)		Total All Sizes
								4" to 12"	12" to 14"	
23	Cast Iron	130								2,836
24	Cast iron (cement lined)									-
25	Concrete									-
26	Copper									-
27	Riveted steel									-
28	Standard screw								19	28,989
29	Screw or welded casing									-
30	Cement - asbestos								3,751	124,747
31	Welded steel	16,719							3,239	216,972
32	Wood									-
33	Other-Galvanized									4,547
	Other-Plastic	12,957	720		13,200				1,400	328,165
	Other-Ductile Iron									377
	Other -HDPE									762
	Other - Cement-A/T or Plastic							79,200		79,200
	Other - Unknown									1,420
34	Total	29,806	720	-	13,200	-	-	79,200	8,409	788,015

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

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

Size	Meters	Services
5/8 x 3/4 - in	7,565	
3/4 - in	27	7,800
1 - in	168	174
1 1/2 - in	22	22
2 - in	18	18
3 - in	3	3
4 - in	2	3
6 - in	3	3
8 - in	1	1
FLAT		370
Total	7,809	8,394

Revised Revised

**SCHEDULE D-6
Meter Testing Data**

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

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

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

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: _____

SCHEDULE D-8
Status With State Board of Public Health

1. Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year?	YES
2. Are you having routine laboratory tests made of water served to your consumers?	YES
3. Do you have a permit from the State Board of Public Health for operation of your water system?	YES
4. Date of permit:	See Subsidiary District Reports
5. If permit is "temporary", what is the expiration date?	
6. If you do not hold a permit, has an application been made for such permit?	7. If so, on what date?

SCHEDULE D-9
Statement of Material Financial Interest

Use this space to report the information required by Section 2 of General Order No. 104-A. If no material financial interest existed during the year or contemplated at the end of the year, such fact shall be so stated. If additional space is required, attach a supplementary statement with reference made thereto.

NONE

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

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund (SRF) loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent:

Name: Five Star Bank
 Address: 6810 Five Star Blvd., Rocklin CA 95677
 Phone Number: 916-626-5000
 Account Number: 4200135
 Date Hired: July 2008

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

\$ 308282.21 *Revised*

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inc	5,100	<i>See District</i>
3/4 inch	4	<i>Reports:</i>
1 inch	32	<i>Lime Saddle</i>
1 1/2 inch	11	<i>Magalia</i>
2 inch	12	<i>Paradise Pines</i>
3 inch	2	
4 inch	1	
6 inch	2	
Number of Flat Rate Customers	-	
	-	
Total	5,164	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ <u>392,732.69</u>
Deposits during the year	<u>308,282.21</u>
Interest earned for calendar year	<u>1,140.90</u>
Withdrawals from this account	<u>(441,596.61)</u>
Balance at end of year	<u>260,559.19</u>

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

\$391,976.59 Deposit to SRF Refund Account to refund customer overpayment of SRF surcharges.
\$49,620.02 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 (Lime Saddle)	4500138 (Johnson Park)	
Date Opened:	December 2013	May 2009	

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

A. Commercial

NAME	AMOUNT

B. Residential

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

3. Summary of the bank account activities showing:

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

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

DECLARATION

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

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

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

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

Secretary/Director Corporate Accounting

Title (Please Print)

Signature

530-894-1100 ext 103

Telephone Number

4/29/2016 - Revised

Date

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