

Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# _____

2015
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

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2015

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2016

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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, 2016**, 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, 2015, through December 31, 2015. 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.

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, Black Butte, California Pines, Strawberry, Arbuckle, Mount Lassen, River Island, Tulare, Metropolitan, Traver, and Buzztail)

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:
 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: Buzztail District Date: 12/3/2015
 Name: Black Butte District Date: 9/24/2015
 Name: Traver District Date: 10/15/2015
 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 2015

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>1/1/2015</u>	<u>12/31/2015</u>	<u>Average</u>
BALANCE SHEET DATA			
1 Intangible Plant	474,184	573,948	524,066
2 Land and Land Rights	487,652	493,514	490,583
3 Depreciable Plant	26,713,441	27,585,067	27,149,254
4 Gross Plant in Service	27,675,277	28,652,529	28,163,903
5 Less: Accumulated Depreciation	(8,698,874)	(9,392,589)	(9,045,732)
6 Net Water Plant in Service	18,976,403	19,259,940	19,118,172
7 Water Plant Held for Future Use	-	-	-
8 Construction Work in Progress	1,818,750	1,145,714	1,482,232
9 Materials and Supplies	9,692	9,692	9,692
10 Less: Advances for Construction	(933,967)	(914,651)	(924,309)
11 Less: Contribution in Aid of Construction	(5,524,893)	(5,583,191)	(5,554,042)
12 Less: Accumulated Deferred Income and Investment Tax Credits	-	-	-
13 Net Plant Investment	14,345,985	13,917,505	14,131,745
CAPITALIZATION			
14 Common Stock	21,820	21,820	21,820
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	11,721,544	12,691,327	12,206,435
17 Retained Earnings	(957,054)	(810,645)	(883,850)
18 Common Stock and Equity (Lines 14 through 17)	10,786,309	11,902,502	11,344,406
19 Preferred Stock			
20 Long-Term Debt	4,868,309	4,671,654	4,769,982
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	4,868,309	16,574,156	10,721,232

INCOME STATEMENT AND OTHER DATA

Calendar Year 2015

NAME OF UTILITY Del Oro Water Co., Inc. - Combined (All Districts)

Telephone: 530-894-1100 ext 103

	Annual Amount
INCOME STATEMENT	
23 Unmetered Water Revenue	269,586
24 Fire Protection Revenue	1,877
25 Irrigation Revenue	16,267
26 Metered Water Revenue	4,435,126
Other Water Revenue	753,250
27 Total Operating Revenue	5,476,106
28 <u>Operating Expenses</u>	(3,664,224)
29 Depreciation Expense (Composite Rate: <u>2.70% to 3%</u>)	(433,088)
30 Amortization and Property Losses	-
31 Property Taxes	(118,066)
32 Taxes Other Than Income Taxes	366,040
33 Total Operating Revenue Deduction Before Taxes	(3,849,338)
34 California Corp. Franchise Tax	(800)
35 Federal Corporate Income Tax	-
36 Total Operating Revenue Deduction After Taxes	(3,850,138)
37 Net Operating Income (Loss) - California Water Operations	1,625,968
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	2,421
39 Income Available for Fixed Charges	1,628,389
40 Interest Expense	(2,818)
41 Net Income (Loss) Before Dividends	1,625,571
42 Preferred Stock Dividends	-
43 Net Income (Loss) Available for Common Stock	1,625,571
OTHER DATA	
44 Refunds of Advances for Construction	19,316
45 Total Payroll Charged to Operating Expenses	1,526,441
46 Purchased Water	328,000
47 Power	482,294

<u>Active Service Connections</u>	(Exc. Fire Protect.)_____	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		7,809	8,065	7,937
49 Flat Rate Service Connections		228	241	235
50 Total Active Service Connections		8,037	8,306	8,172

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 2015:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non- tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non- tariffed Goods/ Services (by account)	Regulated Asset Account Number
	Rent from Antenna Placement on PP Tank	Passive	29,407.73	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		1,914.50								681000
	Excess Capacity of Folding Machine - UMS		2,576.35								678000
	Excess Capacity Office Staff plus Load - UMS & Safor		20,046.29								670000
	Excess Capacity Management plus Load - UMS & Safor		5,263.56								671000
	Excess Capacity Payroll Tax - UMS & Safor		1,768.71								408002
	Excess Capacity Wcomp - UMS & Safor		146.68								684001
	Excess Capacity Employee Benefits - UMS & Safor		5,560.58								674000
	Excess Capacity Liability Ins - UMS		3,535.89								684000

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	23,357,227	22,379,975
3	101.1	Water Plant in Service - SDWBA	A-1 & A-1b	5,295,302	5,295,302
4	101.2	Water Plant in Service - Prop 50	A-1 & A-1c	1,178,850	-
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	1,145,714	1,818,750
8	105.1	Construction Work in Progress - SDWBA	A-1	-	-
9	105.2	Construction Work in Progress - Prop 50	A-1	-	-
10		Total Utility Plant		30,977,093	29,494,027
11	108	Accumulated Depreciation of Water Plant	A-3	(9,392,589)	(8,698,874)
12	108.1	Accumulated Amortization of SDWBA loan	A-3	(132,383)	-
13	108.2	Reserve for Depreciation of Utility Plant - Prop 50	A-3	(4,912)	-
14	114	Water Plant Acquisition Adjustments	A-1	(181,212)	(188,089)
15		Total Amortization and Adjustments		(9,711,096)	(8,886,963)
16		Net utility plant		21,265,998	20,607,064
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	(18,301)	(15,801)
21		Net non-utility property		81,700	84,200
22	123	Investments in Associated Companies			
23	124	Other Investments			
24		Total Investments		81,700	84,200
25					
26		CURRENT AND ACCRUED ASSETS			
27	131	Cash		1,669,769	1,388,497
28	131.3	Cash - Miscellaneous Special Deposits - Prop 50			
29	132	Special Accounts		296,561	484,662
30	141	Accounts Receivable - Customers		273,696	68,807
31	142	Receivables from Associated Companies		109,410	96,743
32	143	Accumulated Provision for Uncollectible Accounts			
33	151	Materials and Supplies		9,692	9,692
34	174	Other Current Assets	A-4	29,043	77,422
35		Total current and accrued assets		2,388,171	2,125,824
36					
37	180	Deferred Charges	A-5	392,228	330,376
38					
39		Total assets and deferred charges		24,128,096	23,147,463

**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	12,691,327	11,721,544
44	215	Retained Earnings	A-9	(810,645)	(957,054)
45		Total corporate capital and retained earnings		11,902,502	10,786,309
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	4,671,654	4,868,309
54	225	Advances from Associated Companies	A-12	-	
55					
56		CURRENT AND ACCRUED LIABILITIES			
57	231	Accounts Payable		88,375	82,336
58	232	Short-term Notes Payable			-
59	233	Customer Deposits		57,556	53,768
60	235	Payables to Associated Companies	A-13	137,684	106,219
61	236	Accrued Taxes		8,364	6,923
62	237	Accrued Interest		17,196	18,424
63	241	Other Current Liabilities	A-14	90,412	75,141
64		Total current and accrued liabilities		399,586	342,810
65					
66		DEFERRED CREDITS			
67	252	Advances for Construction	A-15	914,651	933,967
68	253	Other Credits		305,720	317,632
68	253	Other Credits (SRF Regional Project Surcharge)		483,175	373,543
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		1,703,546	1,625,141
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	8,377,942	8,162,699
79	272	Accumulated Amortization of Contributions		(2,794,751)	(2,637,806)
80		Net Contributions in Aid of Construction		5,583,191	5,524,893
		Accumulated Amortization of SDWBA Loan		(132,383)	-
81		Total liabilities and other credits		24,128,096	23,147,463

**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)	22,379,975	1,019,138	(22,615)	(19,271)	23,357,227
2	101.1	Water Plant In Service - SDWBA	5,295,302	-	-	-	5,295,302
3	101.2	Water Plant In Service - Prop 50	-	1,178,850	-	-	1,178,850
4	103	Water plant held for future use					-
5	104	Water plant purchased or sold					-
6	105	Construction Work in Progress - Water Plant	1,818,750	457,024		(1,130,059)	1,145,714
7	105.1	Construction Work in Progress - SDWBA	-				-
8	105.2	Construction Work in Progress - Prop 50	-				-
9	114	Water Plant Acquisition Adjustments	(188,089)			6,877	(181,212)
10		Total utility plant	29,305,938	2,655,012	(22,615)	(1,142,453)	30,795,881

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

Other Debits: Acquisitions amortized

Other Credits: Construction work in progress completed & entered into 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	474,184	95,179		4,585	573,948
3	303	Land	487,652	5,862			493,514
4		Total non-depreciable plant	961,836	101,041	-	4,585	1,067,462
5							-
6		DEPRECIABLE PLANT					-
7	304	Structures	677,610	28,539		(325)	705,824
8	307	Wells	2,688,461	123,015			2,811,476
9	317	Other Water Source Plant	94,326	853		(853)	94,326
10	311	Pumping Equipment	3,084,033	330,728			3,414,762
11	320	Water Treatment Plant	1,071,880	97,131		(960)	1,168,052
12	330	Reservoirs, Tanks and Sandpipes	2,805,130	89,839		(8,649)	2,886,320
13	331	Water Mains	8,619,531	66,266		(1,936)	8,683,861
14	333	Services and Meter Installations	767,060	14,164		(3,616)	777,608
15	334	Meters	708,181	108,834	(209)	(7,401)	809,405
16	335	Hydrants	240,675	16,354		(118)	256,911
17	339	Other Equipment	328,447	17,058			345,505
18	340	Office Furniture and Equipment	232,714	13,839			246,553
19	341	Transportation Equipment	100,091	11,478	(22,406)		89,162
20		Total depreciable plant	21,418,139	918,097	(22,615)	(23,856)	22,289,765
21		Total water plant in service	22,379,975	1,019,138	(22,615)	(19,271)	23,357,227

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

\$823 Traver District acquired per D-15-09-015

\$18,448 Black Butte District acquired per D-15-08-036

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

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	-	1,178,850			1,178,850
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	-	1,178,850	-	-	1,178,850
21		Total water plant in service	-	1,178,850	-	-	1,178,850

* 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				
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	8,698,874	-	-	15,801
2	Add: Credits to reserves during year				
3	(a) Charged to Account No. 403 (Footnote 1)	433,088			
4	(b) Charged to Account No 272	149,874	132,383	4,912	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)	162,011			
10	Total Credits	744,973	132,383	4,912	2,500
11	Deduct: Debits to reserves during year				
12	(a) Book cost of property retired	(3,791)			
13	(b) Cost of removal				
14	(c) All other debits (Footnote 3)	(47,467)			
15	Total debits	(51,258)	-	-	-
16	Balance in reserve at end of year	9,392,589	132,383	4,912	18,301
17					
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE				2.70% to 3%
19					
20	(2) EXPLANATION OF ALL OTHER CREDITS: Prior period Adjustments, Except:				
21					\$77,032 Traver District acquired per D-15-09-015
22					\$54,934 Buzztail District acquired per Res. W-5068
23					\$18,448 Black Butte District acquired per D-15-08-036
24					
25					
26	(3) EXPLANATION OF ALL OTHER DEBITS: Prior period Adjustments, except: \$6,653 per D-15-09-015				
27					\$18,448 Black Butte District acquired per D-15-08-036
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					6,338,773

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

Line No.	Item (a)	Amount (b)
1	Prepaid Property Tax	3,272
2	Prepaid Insurance	24,559
3	Rent Receivables	1,212
4		
5		
6		
7		
8		
9		
10	TOTAL	29,043

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					141,761	7,037		148,798
2	Legal					8,200	12,330	(17,427)	3,102
3	Deferred Water Rights					3,119			3,119
4	Other Deferred Debits					6,921			6,921
5	Deferred Emergency Costs					47,705	6,424	(68)	54,061
6	Deferred Purchased Water					22,487			22,487
7	LIRAMN Account					(20,203)	26,311	(7,732)	(1,624)
8	Deferred Water Quality					3,545		(3,545)	-
9	2012 SRF Legal Expense					67,493			67,493
10	Affiliate App Exp					38,515	25,632		64,147
11	Deferred 2014 Drought Expense					10,834	13,419	(529)	23,724
12									-
13									-
14									-
15									-
16									-
17									-
18									-
19									-
20									-
21									-
22									-
23									-
24									-
25									-
26									-
27									-
28	Total					330,376	91,152	(29,300)	392,228

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				
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	Capital surplus derived from 22% reserve and charged to advances for construction	432,224
2	Parent Company - Utility Management Services, Inc.	12,259,102
3		
4		
5		
6		
7		
8	Total	12,691,327

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	(957,054.43)
2	CREDITS	
3	Net income	1,129,623.23
4	Prior period adjustments	19,805.00
5	Other credits (detail)	
6	Total Credits	1,149,428.23
7		
8	DEBITS	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	(1,003,018.91)
13	Other debits (detail)	
14	Total Debits	(1,003,018.91)
15	Balance end of year	(810,645.11)

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

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

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

Line No.	Class (a)	Name of Issue (b)	Date of Issue (c)	Date of Maturity (d)	Principal Amount Authorized (e)	Outstanding Per Balance Sheet (f)	Interest Rate (g)	Interest Accrued During Year (h)	Sinking Fund (l)	Interest Paid During Year (j)
1	DWR Construction		6/5/2010	2030	235,000	109,473	2.50%	2,818		2,818
2	SRF Loan		9/1/2009	8/31/2029	4,752,371	4,562,182	2.2836%	176,174		176,174
3										
4										
5										
6	Totals				4,987,371	4,671,654		178,993	-	178,993

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					
2					
3					
4					
5					
6	Totals				

Schedule A-13
Account No. 235 - Payables to Associated Companies

Line No.	Nature of Obligation (a)	Balance End of Year (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1	Del Oro Water Co. / Allocation	51,571			
2	Del Oro Water Co. / Intercompany	86,113			
3					
4					
5					
6	Totals	137,684	0%	-	-

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

Line No.	Description (a)	Balance End of Year (b)
1	PUC Surtax Payable	21,742
2	Salaries & Wages Payable	66,647
3	CWMA Surcharge Due to BBWC	2,023
4		
5	Total	90,412

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year		933,967
2	Additions during year		
3	Subtotal - Beginning balance plus additions during year		933,967
4	Charges during year:		
5	Refunds		
6	Percentage of revenue basis		
7	Proportionate cost basis	19,316	
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		914,651

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	8,162,699	5,524,893			
2	Add: Credits to account during year					
3	Contributions received during year	215,243	215,243			
4	Other credits*	-				
5	Total credits	215,243	215,243	-	-	-
6	Deduct: Debits to Account during year					
7	Depreciation charges for year	-	(156,945)			
8	Non-depreciable donated property retired	-				
9	Other debits*	-				
10	Total debits	-	(156,945)	-	-	-
11	Balance end of year	8,377,942	5,583,191	-	-	-

* 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	5,476,106
OPERATING REVENUE DEDUCTIONS				
2	401	Operating Expenses	B-2	(3,664,224)
3	403	Depreciation Expense	A-3	(433,088)
4	407	SDWBA Loan Amortization Expense	pages 7 & 8	
5	408	Taxes Other Than Income Taxes	B-3	(247,974)
6	409	State Corporate Income Tax Expense	B-3	(800)
7	410	Federal Corporate Income Tax Expense	B-3	-
8		Total operating revenue deductions		(4,346,086)
9		Total utility operating income		1,130,020
OTHER INCOME AND DEDUCTIONS				
10	421	Non-utility Income	B-5	32,624
11	426	Miscellaneous Non-utility Expense	B-5	(30,203)
12	427	Interest Expense	B-6	(2,818)
13		Total other income and deductions		(397)
14		Net income		1,129,623

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	257,025	254,761	2,264
3		460.2 Commercial and Multi-residential	11,079	7,448	3,631
4		460.3 Large Water Users	1,481		1,481
5		460.5 Safe Drinking Water Bond Surcharge			-
6		460.9 Other Unmetered Revenue			-
7		Sub-total	269,586	262,209	7,377
8	462	Fire protection revenue			-
9		462.1 Public Fire Protection			-
10		462.2 Private Fire Protection	1,877	1,680	197
11		Sub-total	1,877	1,680	197
12	465	Irrigation revenue	16,267	30,134	(13,867)
13	470	Metered water revenue			-
14		470.1 Single-family Residential	3,901,154	4,038,739	(137,584)
15		470.2 Commercial and Multi-residential	300,976	301,309	(332)
16		470.3 Large Water Users	149,411	207,999	(58,588)
17		470.5 Safe Drinking Water Bond Surcharge			-
18		470.9 Other Metered Revenue	83,585	127,805	(44,220)
19		Sub-total	4,435,126.36	4,675,851	(240,725)
20		Total water service revenues	4,722,856	4,969,874	(247,018)
21	480	Approved Total Surcharge Revenue	596,318	225,280	
22	480	Other Water Revenue	156,932	111,678	45,254
23		Total operating revenues	5,476,106	5,306,833	169,273

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	328,000	437,128	(109,128)
2	615	Power	482,294	548,912	(66,618)
3	616	Other Volume Related Expenses	21,682	23,924	(2,243)
4		Total volume related expenses	831,975	1,009,964	(177,988)
					-
		NON-VOLUME RELATED EXPENSES			
5	630	Employee Labor	803,663	781,730	21,933
6	640	Materials	82,019	90,738	(8,719)
7	650	Contract Work	55,052	45,736	9,317
8	660	Transportation Expenses	177,335	153,143	24,192
9	664	Other Plant Maintenance Expenses	9,875	16,873	(6,998)
10		Total non-volume related expenses	1,127,944	1,088,219	39,725
11		Total plant operation and maintenance exp.	1,959,919	2,098,182	(138,263)
					-
		ADMINISTRATIVE AND GENERAL EXPENSES			
12	670	Office Salaries	600,074	538,691	61,383
13	671	Management Salaries	122,704	122,011	694
14	674	Employee Pensions and Benefits	287,990	297,502	(9,512)
15	676	Uncollectible Accounts Expense	11,952	(1,200)	13,152
16	678	Office Services and Rentals	119,912	121,513	(1,601)
17	681	Office Supplies and Expenses	320,687	325,903	(5,216)
18	682	Professional Services	32,272	16,792	15,480
19	684	Insurance	110,266	112,412	(2,146)
20	688	Regulatory Commission Expense			-
21	689	General Expenses	98,448	74,725	23,723
22		Total administrative and general expenses	1,704,305	1,608,349	95,956
23	800	Expenses Capitalized			-
24		Net administrative and general expense	1,704,305	1,608,349	95,956
25		Total operating expenses	3,664,224	3,706,532	(42,308)

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	118,066	118,066	
2	State corporate franchise tax	800	800	
3	State unemployment insurance tax	9,149	9,149	
4	Other state and local taxes	-	-	
5	Federal unemployment insurance tax	3,991	3,991	
6	Federal insurance contributions act	116,768	116,768	
7	Other federal taxes	-	-	
8	Federal income taxes	-	-	
9	Total	248,774	248,774	-

SCHEDULE B-4
Reconciliation of Reported Net Income for Federal Income Taxes

- 1 Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.

- 2 If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax amount the group members.

- 3 Show taxable year if other than calendar year from _____ to _____.

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 4	
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4		
5		
6		
7		
8		
9		
10	Federal tax net income	
11	Computation of tax:	
12		
13		
14		
15		
16		
17		

SCHEDULE B-5
Accounts No. 421 and 426 - Income from Nonutility Operations

Line No.	Description (a)	Revenue Acct. 421 (b)	Expense Acct. 426 (c)
1	Interest Income	3,216	
2	Gain/Loss on Investments		15,214
3	Non-Utility Expense		14,988
4	Rental Income	29,408	
5	Total	32,624	30,203

SCHEDULE B-6
Account No. 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	DWR Construction Loan	2,818
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	2,818

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	803,663		803,663
2	670	Office salaries	11	600,074		600,074
3	671	Management salaries	1	122,704		122,704
4						-
5						-
6		Total	26	1,526,441	-	1,526,441

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

Line No.	Name (a)	Title (b)	Amount (c)	Interest Rate (d)	Maturity Date (e)	Security Given (f)	Date of Shareholder Authorization (g)	Other Information (h)
1.	NONE							
2.								
3.								
4.								
5.								
6.								
7.	Total							

SCHEDULE C-3
Engineering and Management Fees and Expenses, etc., During Year

Line No.	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership, or person covering supervision and/or management of any department of the respondent's affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.	
1.	Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year? Answer: Yes: _____ No: X (If the answer is in the affirmative, make appropriate replies to the following questions)*	
2.	Name of each organization or person that was a party to such a contract or agreement.	
3.	Date of original contract or agreement: _____	
4.	Date of each supplement or agreement: _____	
5.	Amount of compensation paid during the year for supervision or management: _____	\$ _____
6.	To whom paid: _____	
7.	Nature of payment (salary, traveling expenses, etc.): _____	
8.	Amounts paid for each class of service: _____	
9.	Basis for determination of such amounts: _____	
10.	Distribution of payments:	Amount
	(a) Charged to operating expenses	\$ _____
	(b) Charged to capital amounts	\$ _____
	(c) Charged to other account	\$ _____
	Total	\$ _____
11.	Distribution of charges to operating expenses by primary accounts: Number and Title of Account:	Amount
	_____	\$ _____
	_____	\$ _____
	Total	\$ _____
12.	What relationship, if any, exists between respondent and supervisory and/or managing concerns?	
	* File with this report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished, in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.	

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

STREAMS						FLOW IN (Unit) ²		Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted Into *	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	See attached detail - D-1b "Other Sources"							35,364	
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"						611,031		
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"					60,745			
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from See attached D-1b								
17	Annual Quantities purchased		Outside Sources		80,113 100CF				
18			Intercompany		101,237				
19			Total Purchased Water		181,350				
<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	0	-	
4	Wood	0	-	
5	B. Distribution reservoirs	0	-	
6	Concrete	0	-	
7	Earth	0	-	
8	Wood	0	-	
9	C. Tanks	0	-	
10	Wood	1	25,000	
11	Metal	36	7,416,000	
12	Concrete	0	-	
13	Total	38	8,431,000	

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>Arbuckle</u>					
Well # 1	16"	164	600	7,063	
Well # 2	16"	164	600	12,815	
<u>Black Butte</u>					
Well #1	12"	92	750	Unknown	No production meter in 2015
<u>Buzztail</u>					
Well #1	6"	Unknown	80	0	Began water service 2016
<u>California Pines</u>					
1 Pierson	<i>Inactive</i>	N/A		0	Inactive
2 Sprague	<i>Inactive</i>	N/A		0	Inactive
3 Cold Springs	<i>Inactive</i>	N/A		0	Inactive
4 Barn	6"	12.5	35	0	Stand-by
5 Meadow	8"	16	40	123	Stand-by
6 Well # 5	8"	28	60	8,555	
<u>Country Estates</u>					
1 Cindy Well	16"	302	900	22,808	
2 Weedpatch	14"	N/A	450	0	Inactive
<u>Ferndale</u>					
1 Van Ness	12"	17	450	19,553	
<u>Johnson Park</u>					
1 - 21670 S. Cottonwood	8"	185	170	14,774	
2 - 21671 S. Cottonwood	8"	185	180	15,540	
<u>Lime Saddle</u>					
1 Pentz Rd	8"	123	60	5,161	
2 Country Club	6"	N/A	25	0	Stand-by
3 Sierra Del Sol	6"	376	50	23,815	
<u>Magalia</u>					
1 Loomis	8"	337	30	7,487	
2 Indian	10"	294	40	8,931	
<u>Metropolitan</u>					
Well #1	8"	104	75	5,833	Both wells share single meter
Well #2	8"	104	75		
<u>Mt Lassen</u>					
Well #1	8"	45	180	372	
Well #2	8"	45	180	404	
Well #3	8"	N/A	95	0	Inactive

Paradise Pines District

1 Imperial	16"	N/A	100	0	Inactive
2 Brandy	20"	223	900	118,626	
3 Park Ave	12"	470	500	68,706	
4 Compton	14"	382	500	72,844	
5 Perry	10"	N/A	?	0	Inactive
6 Lakeridge	14"	502	500	62,746	

River Island

Service Territory 1

Well # 2	8"	60	45	13,901	
Well # 5	8"	18	30	8,397	
Well # 11	8"	41	45	2,679	
Well # 12	8"	44	55	11,654	
Well # 14	8"	22	50	9,462	
Well # 17	8"	N/A	45	-	Inactive
Well # 18	8"	N/A	45	-	Inactive
Well # 21	6 5/8"	10	25	5,449	
Well # 23	6 5/8"	12	40	7,340	
Well # 30	8"	23	20	1,856	
Well # 31	8"	51	40	6,514	
Well # 32	8"	23	40	6,254	
Well # 33	8"	48	50	16,304	
Well # 34	8"	Unknown	40	2,302	
Weisenberger #1	8"	11	90	-	
Weisenberger #2	8"	25	90	-	

Service Territory 2

Well # 1	8"	89	75	6,417	
Well # 2	8"	N/A	60	-	Standby

Irrigation - Not Potable

RI East Irrigation	6"	39	60	4,675	Meter installed March 2015
Silver Wolf Irrigation	8"	Unknown	Unknown	327	

Stirling Bluffs

None

Strawberry

None

Traver

Well #1 - Jacob St	12"	105	600	0	10/15/15-12/31/15
Well #2 - Kitchner	12"	106	150	125	10/15/15-12/31/15
Well #3 - Jacob 2007	12"	108	500	9,923	10/15/15-12/31/15

Tulare

GV South Well (#1)	8"	100	175	18,630	
GV North Well (#2)	8"	N/A	175	-	Unmetered(Stand-by)
East Plano Well	6"	88	110	2,665	

Walnut Ranch

Well #1	20"/14"	N/A	500	0	Inactive
Well #2	20"/14"	N/A	1000	0	Inactive

Total Pumped	611,031
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Other Sources of Supply and Water Developed

Other Sources

*	to Strawberry	Herring Creek	Diversion	14,868	100 CF
*	to Stirling Bluffs	Hendrix Canal (PG&E)	Stream	20,496	100 CF
*	to Ferndale	Highline	Spring	16,582	100 CF
*	to Ferndale	Lowline	Spring	44,163	100 CF
				96,109	100 CF

Purchased Water

Purchased Water - Outside Sources

*	to Paradise Pines	from PID		-	100 CF
*	to Lime Saddle	from Lake Oroville	Intake	55,753	100 CF
*	to Lime Saddle	from PID		8	100 CF
*	to Strawberry	from Stanislaus River (TUD)		546	100 CF
*	to Walnut Ranch	from City of Colusa		23,807	100 CF
				80,113	100 CF

Purchased Water - Inter-company

*	From Paradise Pines to Magalia	17,401	100 CF
*	From Stirling Bluffs to Paradise Pines	83,836	100 CF
		101,237	100 CF

Total Purchased Water	181,350	100 CF
------------------------------	----------------	---------------

Line No	Type	002 PP	003 LS	004 MG	005 SB	006 FD	007 JP	008 CE	009 WR	010 BB	011 CP	012 AR	013 ST	014 RI	015 ML	016 TU	018 MP	019 TR	020 BT	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		5,000	73,000	10,000	580,000	507,000	437,000	5,500	1,500	10,000	90,000		7,416,000
12	Concrete																				-
13	Total	2,900,000	2,070,000	250,000	168,000	990,000	350,000	49,000	-	5,000	73,000	10,000	605,000	507,000	437,000	5,500	1,500	10,000	90,000		8,431,000

Line No	Type	002 PP	003 LS	004 MG	005 SB	006 FD	007 JP	008 CE	009 WR	010 BB	011 CP	012 AR	013 ST	014 RI	015 ML	016 TU	018 MP	019 TR	020 BT	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		1	2	1	2	9	2	2	1	2	2		36
12	Concrete																				-
13	Total	3	3	1	1	1	1	3	-	1	2	1	3	9	2	2	1	2	2		38

SCHEDULE D-3
Description of Transmission and Distribution Facilities

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

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

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING										
Line No.	Description	1	1 1/2	2" 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		30,799		74,528	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			1,820	6,908		46,348		116,053	132,209
	Other-Ductile Iron								177	200
	Other -HDPE			50						712
	Other - Cement-A/T or Plastic									
	Other - Unknown						1,420			
22	Total	-	-	62,774	16,498	-	130,335	1,099	262,933	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							6,900	3,751	145,249
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	331,615
	Other-Ductile Iron									377
	Other -HDPE									762
	Other - Cement-A/T or Plastic							89,760		89,760
	Other - Unknown									1,420
34	Total	29,806	720	-	13,200	-	-	96,660	8,409	822,527

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

Size	Metered - Dec 31		Flat Rate - Dec 31	
	Prior	Current	Prior	Current
	Year	Year	Year	Year
5/8 x 3/4 - in	7,565	7,421	228	241
3/4 - in	27	30		
1 - in	168	549		
1.5 - in	22	36		
2 - in	18	19		
3 - in	3	4		
4 - in	2	2		
6 - in	3	3		
8 - in	1	1		
Total	7,809	8,065	228	241

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

Size	Meters	Services
5/8 x 3/4 - in	7,421	
3/4 - in	30	7,704
1 - in	549	573
1 1/2 - in	36	36
2 - in	19	19
3 - in	4	4
4 - in	2	5
6 - in	3	3
8 - in	1	1
FLAT		378
Total	8,065	8,723

**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	41,695	35,348	35,001	49,087	53,011	51,773	70,282	336,198
Commercial and Multi-residential	4,183	2,977	3,064	3,594	3,857	3,739	4,724	26,137
Large water users	346	270	223	248	308	243	287	1,925
Public authorities	477	415	325	465	623	1,299	1,384	4,988
Irrigation	353	246	285	571	813	866	1,081	4,216
Other (See district reports)	5	13	7	11	20	15	18	89
Total	47,059	39,269	38,905	53,977	58,632	57,934	77,776	373,553
	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Single-family residential	74,253	70,455	67,291	48,001	35,004	295,005	631,203	748,248
Commercial and Multi-residential	5,167	4,836	4,582	3,845	3,251	21,682	47,820	51,521
Large water users	493	859	317	247	219	2,136	4,061	4,485
Public authorities	1,133	1,233	1,150	1,660	880	6,057	11,045	19,188
Irrigation	1,633	1,232	1,339	685	240	5,129	9,345	27,131
Other (See district reports)	29	12	17	9	5	72	161	243
Total	82,709	78,628	74,696	54,448	39,599	330,081	703,634	850,815

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

Total acres irrigated: _____

Total population served: _____

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

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

1. Current Fiscal Agent:

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

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

\$ 324,352.73

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch	5092	See District
3/4 inch	5	Reports:
1 inch	32	Lime Saddle
1 1/2 inch	10	Magalia
2 inch	11	Paradise Pines
3 inch	2	
4 inch	1	
6 inch	2	
Number of Flat Rate Customers		
Total	5155	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 260,559.19
Deposits during the year	<u>324,352.73</u>
Interest earned for calendar year	<u>635.91</u>
Withdrawals from this account	<u>(366,363.41)</u>
Balance at end of year	<u>219,184.42</u>

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

\$176,174.27 Interest Payments
\$190,189.14 Principal 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:

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	-	-	-	-	-

See schedule A-1b for all SRF

FACILITIES FEES DATA

Class B: Please provide the following information relating to Facilities Fees for districts or subsidiaries serving 2,000 or fewer customers for the calendar year (per D.91-04-068).

Class C: Please provide the following information relating to Facilities Fees collected for the calendar year, pursuant to Resolution No. W-4110.

1. Trust Account Information:

Bank Name:	Five Star Bank		
Address:	6810 Five Star Blvd., Rocklin, CA 95677		
Account Number:	7500036 (Lime Saddle)	4500138 (Johnson Park)	4200523 (Buzztail)
Date Opened:	December 2013	May 2009	12/3/2015

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

A. Commercial

NAME	AMOUNT
Received from Doe Mill Vineyards upon COE 12/3/15	\$ 20,000.00
	\$
	\$
	\$

B. Residential

NAME	AMOUNT
Received from Buzztail CSD (Seller) upon COE 12/3/15	\$ 30,000.00
	\$
	\$
	\$

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 25,327.09
Deposits during the year	\$ 50,000.00
Interest earned for calendar year	\$ 63.42
Withdrawals from this account	\$ -
Balance at end of year	\$ 75,390.51

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 Company - 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, 2015, through December 31, 2015.

Secretary/Director Corporate Accounting

Title (Please Print)

Signature

530-894-1100 ext 103

Telephone Number

3/31/2016

Date

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