

Received _____
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CLASS B and C
WATER UTILITIES

U# _____

2016
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, 2016

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2017

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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, 2017**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3106
SAN FRANCISCO, CALIFORNIA 94102-3298
bmd@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, 2016, through December 31, 2016. Fiscal year reports will not be accepted.

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 103
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: () _____

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.

BALANCE SHEET AND CAPITALIZATION DATA

Calendar Year 2016

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>1/1/2016</u>	<u>12/31/2016</u>	<u>Average</u>
BALANCE SHEET DATA			
1 Intangible Plant	573,948	593,948	583,948
2 Land and Land Rights	493,514	526,863	510,188
3 Depreciable Plant	27,585,067	29,194,785	28,389,926
4 Gross Plant in Service	28,652,529	30,315,596	29,484,063
5 Less: Accumulated Depreciation	(9,392,589)	(10,056,590)	(9,724,590)
6 Net Water Plant in Service	19,259,940	20,259,006	19,759,473
7 Water Plant Held for Future Use	-	-	-
8 Construction Work in Progress	1,145,714	681,468	913,591
9 Materials and Supplies	9,692	9,692	9,692
10 Less: Advances for Construction	(914,651)	(955,460)	(935,055)
11 Less: Contribution in Aid of Construction	(4,409,253)	(4,263,410)	(4,336,331)
12 Less: Accumulated Deferred Income and Investment Tax Credits	-	-	-
13 Net Plant Investment	15,091,443	15,731,297	15,411,370
CAPITALIZATION			
14 Common Stock	21,820	21,820	21,820
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	12,691,327	14,168,123	13,429,725
17 Retained Earnings	(810,645)	(790,272)	(800,459)
18 Common Stock and Equity (Lines 14 through 17)	11,902,502	13,399,671	12,651,086
19 Preferred Stock			
20 Long-Term Debt	4,671,654	4,318,779	4,495,216
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	4,671,654	17,718,449	11,195,052

INCOME STATEMENT AND OTHER DATA

Calendar Year 2016

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	<u>287,320</u>
24 Fire Protection Revenue	<u>2,870</u>
25 Irrigation Revenue	<u>19,027</u>
26 Metered Water Revenue	<u>4,837,630</u>
Other Water Revenue	<u>621,410</u>
27 Total Operating Revenue	<u>5,768,256</u>
28 <u>Operating Expenses</u>	<u>(3,902,431)</u>
29 Depreciation Expense (Composite Rate: <u>2.70% to 3%</u>)	<u>(501,803)</u>
30 Amortization and Property Losses	
31 Property Taxes	<u>(120,499)</u>
32 Taxes Other Than Income Taxes	<u>(138,972)</u>
33 Total Operating Revenue Deduction Before Taxes	<u>(4,663,704)</u>
34 California Corp. Franchise Tax	<u>(800)</u>
35 Federal Corporate Income Tax	<u>-</u>
36 Total Operating Revenue Deduction After Taxes	<u>(4,664,504)</u>
37 Net Operating Income (Loss) - California Water Operations	<u>1,103,752</u>
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	<u>50,577</u>
39 Income Available for Fixed Charges	<u>1,154,329</u>
40 Interest Expense	<u>(2,658)</u>
41 Net Income (Loss) Before Dividends	<u>1,151,671</u>
42 Preferred Stock Dividends	
43 Net Income (Loss) Available for Common Stock	<u>1,151,671</u>
 OTHER DATA	
44 Refunds of Advances for Construction	<u>24,191</u>
45 Total Payroll Charged to Operating Expenses	<u>1,639,277</u>
46 Purchased Water	<u>341,052</u>
47 Power	<u>531,552</u>

<u>Active Service Connections</u>	(Exc. Fire Protect.)_____	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		<u>8,065</u>	<u>8,042</u>	<u>8,054</u>
49 Flat Rate Service Connections		<u>-</u>	<u>-</u>	<u>-</u>
50 Total Active Service Connections		<u>8,065</u>	<u>8,042</u>	<u>8,054</u>

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 2016:

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	61,295.92	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		1,928.01								681000
	Excess Capacity of Folding Machine - UMS		2,819.38								678000
	Excess Capacity Office Staff plus Load - UMS & Safor		18,390.42								670000
	Excess Capacity Management plus Load - UMS & Safor		6,195.22								671000
	Excess Capacity Payroll Tax - UMS & Safor		1,703.64								408002
	Excess Capacity Wcomp - UMS & Safor		140.35								684001
	Excess Capacity Employee Benefits - UMS & Safor		3,873.97								674000
	Excess Capacity Liability Ins - UMS		3,668.15								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/SRF & Prop 50)	A-1 & A-1a	25,020,294	23,357,227
3	101.1	Water Plant in Service - SDWBA/SRF	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	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	681,468.04	1,145,713.99
8	105.1	Construction Work in Progress - SDWBA/SRF	A-1	-	-
9	105.2	Construction Work in Progress - Prop 50	A-1	-	-
10		Total Utility Plant		32,175,914	30,977,093
11	108	Accumulated Depreciation of Water Plant	A-3	10,056,590	9,392,589
12	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	264,765	132,383
13	108.2	Reserve for Depreciation of Utility Plant - Prop 50	A-3	34,383	4,912
14	114	Water Plant Acquisition Adjustments	A-1	174,335.00	181,212
15		Total Amortization and Adjustments		10,530,073	9,711,096
16		Net utility plant		21,645,841	21,265,998
17					
18		INVESTMENTS			
19	121	Non-utility Property and Other Assets		100,000	100,000
20	122	Accumulated Depreciation of Non-utility Property	A-3	(20,801)	(18,301)
21		Net non-utility property		79,200	81,700
22	123	Investments in Associated Companies			
23	124	Other Investments			
24		Total Investments		79,200	81,700
25					
26		CURRENT AND ACCRUED ASSETS			
27	131	Cash		2,406,391	1,669,769
28	131.3	Cash - Miscellaneous Special Deposits - Prop 50			
29	132	Special Accounts		134,660	296,561
30	141	Accounts Receivable - Customers		271,776	273,696
31	142	Receivables from Associated Companies		165,534	109,410
32	143	Accumulated Provision for Uncollectible Accounts			
33	151	Materials and Supplies		9,692	9,692
34	174	Other Current Assets		24,927	29,043
35		Total current and accrued assets		3,012,980	2,388,171
36					
37	180	Deferred Charges	A-5	492,443	392,228
38					
39		Total assets and deferred charges		25,230,464	24,128,096

**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	14,168,123	12,691,327
44	215	Retained Earnings	A-9	(790,272)	(810,645)
45		Total corporate capital and retained earnings		13,399,671	11,902,502
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	4,318,779	4,671,654
54	225	Advances from Associated Companies	A-12	-	
55					
56		CURRENT AND ACCRUED LIABILITIES			
57	231	Accounts Payable		114,597	88,375
58	232	Short-term Notes Payable			
59	233	Customer Deposits		65,174	57,556
60	235	Payables to Associated Companies	A-13	144,718	137,684
61	236	Accrued Taxes		9,542	8,364
62	237	Accrued Interest		15,967	17,196
63	241	Other Current Liabilities	A-14	92,162	90,412
64		Total current and accrued liabilities		442,160	399,586
65					
66		DEFERRED CREDITS			
67	252	Advances for Construction	A-15	955,460	914,651
68	253	Other Credits		293,323	305,720
68	253	Other Credits (SRF Regional Project Surcharge)		677,960	483,175
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		1,926,743	1,703,546
73					
74		CONTRIBUTIONS IN AID OF CONSTRUCTION			
75	266.0	Contributions - Publicly Grant-Funded Plant - Prop 50		1,178,850	1,178,850
76	266.1	Accumulated Amortization of Contributions - Prop 50		(34,383)	(4,912)
77		Net Contributions - Public Grant-Funded Plant - Prop 50		1,144,467	1,173,938
78	271	Contributions in Aid of Construction	A-17	7,199,155	7,199,092
79	272	Accumulated Amortization of Contributions		(2,935,745)	(2,789,839)
80		Net Contributions in Aid of Construction		4,263,410	4,409,253
		Accumulated Amortization of SDWBA Loan		(264,765)	(132,383)
81		Total liabilities and other credits		25,230,464	24,128,096

**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/SRF and Prop 50)	23,357,227	1,677,661	(14,594)	-	25,020,294
2	101.1	Water Plant In Service - SDWBA/SRF	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	1,145,714	1,034,957		(1,499,203)	681,468
7	105.1	Construction Work in Progress - SDWBA/SRF					-
8	105.2	Construction Work in Progress - Prop 50					-
9	114	Water Plant Acquisition Adjustments	(181,212)			6,877	(174,335)
10		Total utility plant	30,795,881	2,712,618	(14,594)	(1,492,326)	32,001,579

* 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/SRF & 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	573,948	20,000			593,948
3	303	Land	493,514	33,349			526,863
4		Total non-depreciable plant	1,067,462	53,349	-	-	1,120,811
5							-
6		DEPRECIABLE PLANT					
7	304	Structures	705,824	2,622			708,446
8	307	Wells	2,811,476				2,811,476
9	317	Other Water Source Plant	94,326				94,326
10	311	Pumping Equipment	3,414,762	71,756			3,486,518
11	320	Water Treatment Plant	1,168,052	42,020			1,210,072
12	330	Reservoirs, Tanks and Sandpipes	2,886,320	2,000			2,888,320
13	331	Water Mains	8,683,861	1,413,621			10,097,482
14	333	Services and Meter Installations	777,608	12,100			789,708
15	334	Meters	809,405	29,169			838,574
16	335	Hydrants	256,911	19,874			276,786
17	339	Other Equipment	345,505	8,475			353,980
18	340	Office Furniture and Equipment	246,553	22,674			269,227
19	341	Transportation Equipment	89,162		(14,594)		74,568
20		Total depreciable plant	22,289,765	1,624,312	(14,594)	-	23,899,483
21		Total water plant in service	23,357,227	1,677,661	(14,594)	-	25,020,294

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

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

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	NONE			
2				
3				
4				
5				
6				
7				
8				
9				
10	Total			0

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/SRF & Prop 50 (b)	SDWBA/SRF Loans (c)	Prop 50 (d)	Non-utility Property (e)
1	Balance in reserves at beginning of year	9,392,589	132,383	4,912	18,301
2	Add: Credits to reserves during year				
3	(a) Charged to Account No. 403 (Footnote 1)	501,803			
4	(b) Charged to Account No 272	145,906	132,383	29,471	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)	33,482			
10	Total Credits	681,191	132,383	29,471	2,500
11	Deduct: Debits to reserves during year				
12	(a) Book cost of property retired	(3,082)			
13	(b) Cost of removal				
14	(c) All other debits (Footnote 3)	(14,108)			
15	Total debits	(17,190)	-	-	-
16	Balance in reserve at end of year	10,056,590	264,765	34,383	20,801
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				
21					
22					
23					
24					
25					
26	(3) EXPLANATION OF ALL OTHER DEBITS: Prior period adjustments				
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					6,773,403

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

Line No.	Item (a)	Amount (b)
1	Prepaid Property Tax	2,755
2	Prepaid Insurance	20,911
3	Rent Receivables	1,260
4		
5		
6		
7		
8		
9		
10	Total	24,927

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					148,798	6,497		155,295
2	Legal					3,102	11,127		14,229
3	Deferred Water Rights					3,119			3,119
4	Other Deferred Debits					6,921			6,921
5	Deferred Emergency Costs					54,061	1,777		55,838
6	Deferred Purchased Water					22,487			22,487
7	LIRAMN Account					(1,624)	9,928	(9,230)	(926)
8	2012 SRF Legal Expense					67,493			67,493
9	Affiliate App Exp					64,147	60		64,207
10	Deferred 2014 Drought Expense					23,724	2,434	(598)	25,560
11	Colusa Intertie Reimbursement					-	93,845	(15,624)	78,221
12									-
13									-
14									-
15									-
16									-
17									-
18									-
19									-
20									-
21									-
22									-
23									-
24									-
25									-
26									-
27									-
28						392,228	125,667	(25,452)	492,443

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	0

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.	13,735,898
3		
4		
5		
6		
7		
8	Total	14,168,123

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	(810,645)
2	CREDITS	
3	Net income	1,151,671
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	1,151,671
7		
8	DEBITS	
9	Net losses	
10	Prior period adjustments	(9,298)
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	(1,122,000)
13	Other debits (detail)	
14	Total Debits	(1,131,298)
15	Balance end of year	(790,272)

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	102,845	2.50%	2,658		2,658
2	SRF Loan		9/1/2009	8/31/2029	4,752,371	4,215,933	2.2836%	103,079		103,079
3										
4										
5										
6	Totals				4,987,371	4,318,779		105,737	-	105,737

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	114,100			
2	Del Oro Water Co. / Intercompany	30,618			
3					
4					
5					
6	Totals	144,718	0%	-	-

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

Line No.	Description (a)	Balance End of Year (b)
1	PUC Surtax Payable	16,410
2	Salaries & Wages Payable	73,246
3	CWMA Surcharge Due to BBWC	2,506
4		
5	Total	92,162

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year		914,651
2	Additions during year		65,000
3	Subtotal - Beginning balance plus additions during year		979,651
4	Charges during year:		
5	Refunds		
6	Percentage of revenue basis		
7	Proportionate cost basis	24,191	
8	Present worth basis		
9	Total refunds	24,191	
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	24,191	
16	Balance end of year		955,460

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	7,199,092	4,409,253			
2	Add: Credits to account during year					
3	Contributions received during year	64	64			
4	Other credits*	-				
5	Total credits	64	64	-	-	-
6	Deduct: Debits to Account during year					
7	Depreciation charges for year	-	(145,906)			
8	Non-depreciable donated property retired	-				
9	Other debits*	-				
10	Total debits	-	(145,906)	-	-	-
11	Balance end of year	7,199,155	4,263,410	-	-	-

* 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	5,768,256.49
		OPERATING REVENUE DEDUCTIONS		
2	401	Operating Expenses	B-2	3,902,431.08
3	403	Depreciation Expense	A-3	501,802.62
4	407	SDWBA Loan Amortization Expense	pages 7 & 8	
5	408	Taxes Other Than Income Taxes	B-3	259,470.64
6	409	State Corporate Income Tax Expense	B-3	800.00
7	410	Federal Corporate Income Tax Expense	B-3	-
8		Total operating revenue deductions		4,664,504.34
9		Total utility operating income		1,103,752.15
		OTHER INCOME AND DEDUCTIONS		
10	421	Non-utility Income	B-5	65,080.46
11	426	Miscellaneous Non-utility Expense	B-5	(14,503.16)
12	427	Interest Expense	B-6	(2,658.19)
13		Total other income and deductions		47,919.11
14		Net income		1,151,671

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	272,121	257,025	15,095
3		460.2 Commercial and Multi-residential	12,715	11,079	1,636
4		460.3 Large Water Users	2,485	1,481	1,003
5		460.5 Safe Drinking Water Bond Surcharge			-
6		460.9 Other Unmetered Revenue			-
7		Sub-total	287,320	269,586	17,735
8	462	Fire protection revenue			
9		462.1 Public Fire Protection			-
10		462.2 Private Fire Protection	2,870	1,877	993
11		Sub-total	2,870	1,877	993
12	465	Irrigation revenue	19,027	16,267	2,760
13	470	Metered water revenue			
14		470.1 Single-family Residential	4,267,216	3,901,154	366,061
15		470.2 Commercial and Multi-residential	314,404	300,976	13,428
16		470.3 Large Water Users	168,065	149,411	18,653
17		470.5 Safe Drinking Water Bond Surcharge			-
18		470.9 Other Metered Revenue	87,945	83,585	4,361
19		Sub-total	4,837,630	4,435,126	402,503
20		Total water service revenues	5,146,846	4,722,856	423,990
21	480	Approved Total Surcharge Revenue	456,750	596,318	(139,567)
22	480	Other Water Revenue	164,660	156,932	
23		Total operating revenues	5,768,256	5,476,106	292,150

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	341,052	328,000	13,052
2	615	Power	531,552	482,294	49,259
3	616	Other Volume Related Expenses	20,199	21,682	(1,483)
4		Total volume related expenses	892,803	831,975	60,827
		NON-VOLUME RELATED EXPENSES			
5	630	Employee Labor	863,428	803,663	59,765
6	640	Materials	63,242	82,019	(18,776)
7	650	Contract Work	65,646	55,052	10,594
8	660	Transportation Expenses	197,519	177,335	20,184
9	664	Other Plant Maintenance Expenses	9,755	9,875	(120)
10		Total non-volume related expenses	1,199,591	1,127,944	71,647
11		Total plant operation and maintenance exp.	2,092,393	1,959,919	132,474
		ADMINISTRATIVE AND GENERAL EXPENSES			
12	670	Office Salaries	631,015	600,074	30,941
13	671	Management Salaries	144,834	122,704	22,130
14	674	Employee Pensions and Benefits	314,312	287,990	26,322
15	676	Uncollectible Accounts Expense	4,359	11,952	(7,593)
16	678	Office Services and Rentals	123,660	119,912	3,748
17	681	Office Supplies and Expenses	350,072	320,687	29,386
18	682	Professional Services	26,811	32,272	(5,460)
19	684	Insurance	144,497	110,266	34,230
20	688	Regulatory Commission Expense			-
21	689	General Expenses	70,476	98,448	(27,972)
22		Total administrative and general expenses	1,810,038	1,704,305	105,733
23	800	Expenses Capitalized			-
24		Net administrative and general expense	1,810,038	1,704,305	105,733
25		Total operating expenses	3,902,431	3,664,224	238,207

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	120,499	120,499	
2	State corporate franchise tax	800	800	
3	State unemployment insurance tax	7,672	7,672	
4	Other state and local taxes	-		
5	Federal unemployment insurance tax	4,787	4,787	
6	Federal insurance contributions act	126,513	126,513	
7	Other federal taxes	-		
8	Federal income taxes	-		
9	Total	260,271	260,271	-

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	797	
2	Gain/Loss on Investments	2,988	
3	Non-Utility Expense		14,503
4	Rental Income	61,296	
5	Total	65,080	14,503

SCHEDULE B-6
Account No. 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	DWR Construction Loan	2,658
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	2,658

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		863,428		863,428
2	670	Office salaries		631,015		631,015
3	671	Management salaries		144,834		144,834
4						-
5						-
6		Total	-	1,639,277	-	1,639,277

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?	
<p>* 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.</p>		

**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"							37,401	
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"						704,582		
7									
8									
9									
10									
TUNNELS AND SPRINGS				FLOW IN (Unit) ²		Annual Quantities Pumped(Unit) ²	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum				
11	See attached detail - D-1b "Other Sources"					62,293			
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from	See attached D-1b							
17	Annual Quantities purchased	Outside Sources				88,957	100 CF		
18		Intercompany				103,026			
19		Total Purchased Water				191,983			
<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 or Acre Feet)	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	38	7,431,000	
12	Concrete	0	-	
13	Total	40	8,446,000	

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"	148	600	9,878	
Well # 2	16"	148	600	10,046	
<u>Black Butte</u>					
Well #1	12"	102	350	22,967	Meter installed 2/10/16
<u>Buzztail</u>					
Well #1	6"	608	86	6,335	Meter installed 1/5/16
<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	22	Stand-by
6 Well # 5	8"	28	60	8,471	
<u>Country Estates</u>					
1 Cindy Well	16"	302	900	25,043	
2 Weedpatch	14"	N/A	450	0	Inactive
<u>Ferndale</u>					
1 Van Ness	12"	17	225	17,424	
<u>Johnson Park</u>					
1 - 21670 S. Cottonwood	8"	185	170	15,612	
2 - 21671 S. Cottonwood	8"	185	180	17,282	
<u>Lime Saddle</u>					
1 Pentz Rd	8"	58	70	7,847	
2 Country Club	6"	N/A	25	0	Stand-by
3 Sierra Del Sol	6"	376	75	19,090	
<u>Magalia</u>					
1 Loomis	8"	105	40	8,674	
2 Indian	10"	120	55	8,667	
<u>Metropolitan</u>					
Well #1	8"	104	75	5,353	Both wells share single meter
Well #2	8"	104	75		
<u>Mt Lassen</u>					
Well #1	8"	45	180	64	Flushing - no customers
Well #2	8"	45	180	58	Flushing - no customers
Well #3	8"	N/A	95	0	Inactive
<u>Paradise Pines District</u>					
1 Imperial	16"	N/A	100	0	Inactive
2 Brandy	20"	188	950	111,898	
3 Park Ave	12"	442	500	68,116	
4 Compton	14"	370	500	71,052	
5 Perry	10"	N/A	<i>Unknown</i>	0	Inactive
6 Lakeridge	14"	498	500	67,226	

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
------------------------------	------------------------	-----------------------------	------------------------------	--	---------

River Island

Service Territory 1

Well # 2	8"	60	45	10,246	
Well # 5	8"	18	30	7,265	
Well # 11	8"	41	45	2,811	
Well # 12	8"	44	55	14,212	
Well # 14	8"	22	50	11,720	
Well # 17	8"	N/A	45	-	Inactive
Well # 18	8"	N/A	45	-	Inactive
Well # 21	6 5/8"	10	25	1,395	Inactive
Well # 23	6 5/8"	12	40	9,836	
Well # 30	8"	23	20	1,563	
Well # 31	8"	51	40	7,461	
Well # 32	8"	23	40	9,886	
Well # 33	8"	48	50	17,650	
Well # 34	8"	Unknown	40	2,628	
Weisenberger #1	8"	11	90	239	
Weisenberger #2	8"	25	90	3,461	

Service Territory 2

Well # 1	8"	89	75	6,898	
Well # 2	8"	N/A	60	-	Standby

Irrigation - Not Potable

<i>RI East Irrigation</i>	6"	39	60	5,563	
<i>Silver Wolf Irrigation</i>	8"	Unknown	Unknown	-	No flow meter

Stirling Bluffs

None

Strawberry

None

Traver

Well #1 - Jacob St	12"	105	600	41	
Well #2 - Kitchner	12"	106	150	53,223	
Well #3 - Jacob 2007	12"	108	500	17,557	

Tulare

GV South Well (#1)	8"	100	175	17,217	
GV North Well (#2)	8"	N/A	175	-	Unmetered(Stand-by)
East Plano Well	6"	88	110	2,586	

Walnut Ranch

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

Total Pumped	704,582
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Other Sources of Supply and Water Developed

Other Sources

*	to Strawberry	Herring Creek	Diversion	17,689.53	100 CF
*	to Stirling Bluffs	Hendrix Canal (PG&E)	Stream	19,711	100 CF
*	to Ferndale	Highline	Spring	15,490	100 CF
*	to Ferndale	Lowline	Spring	46,803	100 CF
				99,694	100 CF

Purchased Water

Purchased Water - Outside Sources

*	to Paradise Pines	from PID		-	100 CF
*	to Lime Saddle	from Lake Oroville	Intake	64,506	100 CF
*	to Lime Saddle	from PID		-	100 CF
*	to Strawberry	from Stanislaus River (TUD)		-	100 CF
*	to Walnut Ranch	from City of Colusa		24,451	100 CF
				88,957	100 CF

Purchased Water - Inter-company

*	From Paradise Pines to Magalia	18,548	100 CF
*	From Stirling Bluffs to Paradise Pines	84,478	100 CF
		103,026	100 CF

Total Purchased Water	191,983	100 CF
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SCHEDULE D-2
Storage

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	2,080,000	255,000	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	7,431,000	
12	Concrete																				-
13	Total	2,900,000	2,080,000	255,000	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	8,446,000	

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	4	2	1		1	3		1	2	1	2	9	2	2	1	2	2	38	
12	Concrete																				-
13	Total	3	4	2	1	1	1	3	-	1	2	1	3	9	2	2	1	2	2	40	

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	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			26,925	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		48,451		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	136,284
	Other-Ductile Iron								177	200
	Other -HDPE			50						712
	Other - Cement-A/T or Plastic									
	Other - Unknown						1,420			
22	Total	-	-	62,349	16,498	-	129,535	1,099	262,933	204,168

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	28,564
29	Screw or welded casing									-
30	Cement - asbestos							6,900	3,751	145,249
31	Welded steel	16,719							3,239	216,172
32	Wood									-
33	Other-Galvanized									4,547
	Other-Plastic	12,957	720		13,200				1,400	335,690
	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	825,377

**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	7421	7406		
3/4 - in	30	30		
1 - in	549	543		
1.5 - in	36	34		
2 - in	19	19		
3 - in	4	4		
4 - in	2	2		
6 - in	3	3		
8 - in	1	1		
Total	8,065	8,042	-	-

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

Size	Meters	Services
5/8 x 3/4 - in	7406	
3/4 - in	30	7693
1 - in	543	581
1.5 - in	34	35
2 - in	19	19
3 - in	4	4
4 - in	2	5
6 - in	3	3
8 - in	1	1
Total	8,042	8,341

**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	35,840	33,975	32,594	40,517	48,393	64,296	80,420	336,035
Commercial and Multi-residential	3,203	3,319	3,210	3,560	3,872	4,381	5,498	27,043
Large water users	261	290	255	374	308	291	360	2,139
Public authorities	988	682	600	840	1,522	2,156	3,104	9,892
Irrigation	130	163	102	575	830	1,132	1,374	4,307
Other (specify)	4	7	11	19	50	49	28	168
Total	40,426	38,434	36,772	45,886	54,975	72,305	90,785	379,583
	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Single-family residential	88,057	87,487	73,894	44,710	39,642	333,791	669,825	
Commercial and Multi-residential	5,694	5,468	4,813	3,814	3,465	23,253	50,297	
Large water users	502	875	320	225	195	2,118	4,256	
Public authorities	3,115	4,088	4,280	2,448	598	14,530	24,422	
Irrigation	1,701	2,233	1,278	691	423	6,326	10,632	
Other (specify)	20	16	13	8	4	62	229	
Total	99,089	100,167	84,598	51,896	44,328	380,079	759,662	

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:

\$ 329,273.43

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch	5102	See District
3/4 inch	6	Reports:
1 inch	29	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	5163	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 219,184.42
Deposits during the year	<u>329,273.43</u>
Interest earned for calendar year	<u>674.16</u>
Withdrawals from this account	<u>(479,328.01)</u>
Balance at end of year	<u><u>69,804.00</u></u>

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

\$103,079.28 Interest Payments
\$346,248.73 Principal Payments
\$30,000.00 Deposit to SRF Refund Account to refund customer overpayment of SRF surcharges.

**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
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

B. Residential

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

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 75,390.51
Deposits during the year	\$ -
Interest earned for calendar year	\$ 63.73
Withdrawals from this account	\$ (12,587.00)
Balance at end of year	\$ 62,867.24

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

\$12,587.00 - Withdrawn for electrical and booster pump projects as designated in Buzztail purchase agreement.

DECLARATION

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

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

of _____
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, 2016, through December 31, 2016.

Secretary/Director Corporate Accounting

Title (Please Print)

Signature

530-894-1100 ext 103

Telephone Number

3/31/2017

Date

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