

Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# _____

2017
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, 2017

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2018

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GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN MARCH 31, 2018**, with:

CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3105
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 Declaration on Page 39 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
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. Complete the supplemental schedules **FIRST**. The balances in these schedules will then auto-fill the appropriate boxes in the balance sheet/income statement. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the statements by filling in the uncolored boxes where appropriate.
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, 2017, through December 31, 2017. 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: 530-809-3960

4. Address where accounting records are maintained:
426 Broadway, Suite 301, Chico, California 95928

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, Black Butte, California Pines, Arbuckle, Strawberry, River Island, Mount Lassen, Tulare, Metropolitan, Traver, Buzztail, Benbow, and Larkspur Meadows.

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)

Name: See individual district reports noted above Telephone: 530-809-3960
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: 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: Larkspur Meadows Water Company Date: 4/21/2017
Name: Benbow Water Corporation Date: 6/13/2017
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. The CPUC annual report Excel template incorporates links so that the selected data in the Balance Sheet, Income Statement and supporting schedules automatically flow to the financial data sheets.
2. If needed, the Excel data worksheets can be made unprotected (no password is needed) if the utility wants to make modifications and/or add additional data.

UTILITY PLANT AND CAPITALIZATION DATA

Calendar Year 2017

Name of Utility: Del Oro Water Co., Inc. - Combined (Telephone: 530-894-1100 ext 103

Person Responsible for this Report: Janice Hanna

	<u>1/1/2017</u>	<u>12/31/2017</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Utility Plant	\$ 32,001,579	\$ 33,615,540	\$ 32,808,560
2 Accumulated Depreciation/Amortization	(10,355,738)	(11,517,941)	(10,936,840)
3 Net Utility Plant	21,645,841	22,097,599	21,871,720
4 Advances for Construction	955,460	931,394	943,427
5 Contributions in Aid of Construction	8,378,005	8,601,457	8,489,731
6 Accumulated Deferred Taxes	-	-	-
7			
8			
9			
10 CAPITALIZATION			
11 Common Stock	21,820	21,820	21,820
12 Preferred Stock	-	-	-
13 Retained Earnings	(790,272)	(955,821)	(873,046)
14 Total Corporate Capital and Retained Earnings	13,399,671	13,591,217	13,495,444
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	4,318,779	4,213,929	4,266,354

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2017

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

Telephone: 530-894-1100 ext 103

INCOME/EXPENSES DATA

	Annual Amount
1 Operating Revenues	\$ 6,066,788
2 Operating Expenses	4,098,312
3 Depreciation	582,317
4 SDWBA Loan Amortization Expense	-
5 Taxes	261,379
6 Utility Operating Income	1,124,779
7 Non-Utility Income	115,037
8 Interest Expense	4,968
9 Net Income	1,160,739

10

11 OPERATING EXPENSES DATA

12 Purchased Water	336,169
13 Power	584,188
14 Other Volume Related Expenses	28,466
15 Non-Volume Related Expenses	1,214,854
16 Administrative and General Expenses	1,934,636

17

18 OTHER DATA

19

	Jan. 1	Dec. 31	Annual Average
20 <u>Active Service Connections</u> (Exc. Fire Protect.)_____			
21			
22 Metered Service Connections	8,042	8,200	8,121
23 Flat Rate Service Connections	246	217	232
24 Total Active Service Connections	8,288	8,417	8,353

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 2017:

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
1	Rent from Antenna Placement on PP Tank	Passive	33761.72	480003							
2											
3	These revenue amounts were credited to the expense account listed										
4	thus lowering the total cost for Companywide Allocations and GRCs										
5											
6	Indirect Overhead DOWC IT Assets - UMS & Safor		1201.94			681000					
7	Excess Capacity of CBSW Software - UMS		1872.31			681000					
8	Excess Capacity of Folding Machine - UMS		2799.65			678000					
9	Excess Capacity Office Staff plus Load - UMS & Safor		13410.27			670000					
10	Excess Capacity Management plus Load - UMS & Safor		8462.16			671000					
11	Excess Capacity Payroll Tax - UMS & Safor		1479.93			408002					
12	Excess Capacity Wcomp - UMS & Safor		131.85			684001					
13	Excess Capacity Employee Benefits - UMS & Safor		2180.84			674000					
14	Excess Capacity Liability Ins - UMS		3550.32			684000					
15											
16											
17											
18											
19											
20											

**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, Grant Funds)	A-1, A-1a	26,491,666	25,020,294
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 - Grant Funds	A-1, A-1c	1,178,850	1,178,850
5	101.3	Water Plant in Service - Other	A-1	-	-
6	103	Water Plant Held for Future Use	A-1, A-1d	-	-
7	104	Water Plant Purchased or Sold	A-1	-	-
8	105	Construction Work in Progress - Water Plant	A-1	308,236	209,041
9	105.1	Construction Work in Progress - SDWBA/SRF	A-1	509,607	472,427
10	105.2	Construction Work in Progress - Grant Funds	A-1	-	-
11	105.3	Construction Work in Progress - Other	A-1	-	-
12	114	Water Plant Acquisition Adjustments	A-1	(168,121)	(174,335)
13		Total Utility Plant		\$ 33,615,540	\$ 32,001,579
14	108	Accumulated Depreciation of Water Plant	A-3	(11,056,940)	(10,056,590)
15	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	(397,148)	(264,765)
16	108.2	Accumulated Depreciation of Water Plant - Grant Funds	A-3	(63,854)	(34,383)
17	108.3	Accumulated Depreciation of Water Plant - Other	A-3	-	-
18		Total Accumulated Depreciation/Amortization		\$ (11,517,941)	\$ (10,355,738)
19		Net Utility Plant		\$ 22,097,599	\$ 21,645,841
20					
21		INVESTMENTS			
22	121	Non-utility Property and Other Assets	A-2	100,000	100,000
23	122	Accumulated Depreciation of Non-Water Utility Property	A-3	(23,301)	(20,801)
24		Net non-utility property		\$ 76,700	\$ 79,200
25	123	Investments in Affiliated Companies	A-4	-	-
26	124	Other Investments	A-5	-	-
27		Total Investments		\$ 76,700	\$ 79,200
28					
29		CURRENT AND ACCRUED ASSETS			
30	131	Cash	A-6	2,252,715	2,406,391
31	132	Cash - Special Deposits	A-7	169,275	134,660
32	141	Accounts Receivable - Customers	A-8	283,014	273,036
33	142	Receivables from Affiliated Companies	A-9	82,994	165,534
34	143	Accumulated Provision for Uncollectible Accounts	A-10	-	-
35	151	Materials and Supplies	A-11	26,138	9,692
36	174	Other Current Assets	A-12	181,466	178,961
37		Total current and accrued assets		\$ 2,995,602	\$ 3,168,275
38					
39	180	Deferred Charges	A-13	225,019	337,149
40	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41					
42		Total Assets and Other Debits		\$ 25,394,919	\$ 25,230,464

**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)
1		CORPORATE CAPITAL AND RETAINED EARNINGS			
2	201	Common Stock	A-15	21,820	21,820
3	204	Preferred Stock	A-16	-	-
4	206	Subchapter S Corporation Accumulated Adjustments Account	A-18	-	-
5	211	Other Paid-in Capital	A-19	14,525,218	14,168,123
6	215	Retained Earnings	A-20	(955,821)	(790,272)
7		Total corporate capital and retained earnings		\$ 13,591,217	\$ 13,399,671
8					
9		PROPRIETARY CAPITAL			
10	218	Proprietary Capital	A-21	-	-
11					
12		LONG TERM DEBT			
13	224	Long-term Debt	A-22	4,213,929	4,318,779
14					
15		CURRENT AND ACCRUED LIABILITIES			
16	230	Payables to Affiliated Companies	A-23	94,997	144,718
17	231	Accounts Payable	A-24	150,486	114,597
18	232	Short-term Notes Payable	A-25	-	-
19	233	Customer Deposits	A-26	74,358	65,174
20	236	Taxes Accrued	A-27	11,081	9,542
21	237	Interest Accrued	A-28	14,739	15,967
22	241	Other Current Liabilities	A-29	95,077	92,162
23		Total current and accrued liabilities		\$ 440,739	\$ 442,160
24					
25		DEFERRED CREDITS			
26	252	Advances for Construction	A-30	931,394	955,460
27	253	Other Credits	A-31	1,191,786	971,283
28	255	Accumulated Deferred Investment Tax - Credits	A-32	-	-
29	282	Accumulated Deferred Income Taxes - Accel. Tax Depreciation	A-33	-	-
30	283	Accumulated Deferred Income Tax Liabilities	A-34	-	-
31		Total deferred credits		\$ 2,123,180	\$ 1,926,743
32					
33		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	265	Contributions in Aid of Construction	A-35	8,601,457	8,378,005
35	272	Accumulated Amortization of Contributions	A-36	(3,178,456)	(2,970,128)
36		Net Contributions in Aid of Construction		\$ 5,423,001	\$ 5,407,877
		Accumulated Amortization of Regional Project		\$ (397,148)	\$ (264,765)
37		Total Liabilities and Other Credits		\$ 25,394,919	\$ 25,230,464

**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 (Excl. SDWBA/SRF, Grant Funds) (Sch A-1a)	25,020,294	1,645,408	-	(174,036)	\$ 26,491,666
2	101.1	Water Plant In Service - SDWBA/SRF (Sch A-1b)	5,295,302	-	-	-	\$ 5,295,302
3	101.2	Water Plant In Service - Grant Funds (Sch A-1c)	1,178,850	-	-	-	\$ 1,178,850
4	101.3	Water Plant In Service - Other					\$ -
5	103	Water Plant Held for Future Use (Sch A-1d)					\$ -
6	104	Water Plant Purchased or Sold					\$ -
7	105	Construction Work in Progress - Water Plant	209,041	162,578		(63,382)	\$ 308,236
8	105.1	Construction Work in Progress - SDWBA/SRF	472,427	37,179			\$ 509,607
9	105.2	Construction Work in Progress - Grant Funds					\$ -
10	105.3	Construction Work in Progress - Other					\$ -
11	114	Water Plant Acquisition Adjustments	(174,335)	(663)		6,877	\$ (168,121)
12		Total utility plant	\$ 32,001,579	\$ 1,844,502	\$ -	\$ (230,541)	\$ 33,615,540

* 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 101 - Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)**

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	593,948	60,134		(1,231)	\$ 652,851
3	303	Land	526,863	73,670		(45)	\$ 600,488
4		Total non-depreciable plant	\$ 1,120,811	\$ 133,804	\$ -	\$ (1,276)	\$ 1,253,339
5							
6		DEPRECIABLE PLANT					
7	304	Structures	708,446	107,699		(541)	\$ 815,604
8	307	Wells	2,811,476	49,924		(21,794)	\$ 2,839,606
9	311	Pumping Equipment	3,486,518	273,309		(78,216)	\$ 3,681,611
10	317	Other Water Source Plant	94,326	-		-	\$ 94,326
11	320	Water Treatment Plant	1,210,072	306,787		-	\$ 1,516,859
12	330	Reservoirs, Tanks and Standpipes	2,888,320	201,419		(1,788)	\$ 3,087,951
13	331	Water Mains	10,097,482	207,942		(66,444)	\$ 10,238,980
14	333	Services and Meter Installations	789,708	21,523		(546)	\$ 810,685
15	334	Meters	838,574	69,404		-	\$ 907,978
16	335	Hydrants	276,786	11,697		(3,432)	\$ 285,051
17	339	Other Equipment	353,980	177,615		-	\$ 531,594
18	340	Office Furniture and Equipment	269,227	44,878		-	\$ 314,106
19	341	Transportation Equipment	74,568	39,407		-	\$ 113,975
20		Total depreciable plant	\$ 23,899,483	\$ 1,511,604	\$ -	\$ (172,760)	\$ 25,238,327
21		Total water plant in service	\$ 25,020,294	\$ 1,645,408	\$ -	\$ (174,036)	\$ 26,491,666

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

Sold Walnut Ranch District to City of Colusa effective 4/6/2017.

SCHEDULE A-1b
Account 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	311	Pumping Equipment	1,673,949				\$ 1,673,949
10	317	Other Water Source Plant					\$ -
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 101.2 - Water Plant in Service - Grant Funds

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	311	Pumping Equipment					\$ -
10	317	Other Water Source Plant					\$ -
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 103 - Water Plant Held for Future Use

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

SCHEDULE A-2
Account 121 - Non-Utility Property and Other Assets

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Contributed Project - Johnson Park	100,000	100,000
2			
3			
4			
5	Total	\$ 100,000	\$ 100,000

SCHEDULE A-3
Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 108	Account 108.1	Account 108.2	Account 108.3	Account 122
		Accumulated Depreciation of Water Plant (b)	Accumulated Amortization of SDWBA/SRF (c)	Accumulated Depreciation of Water Plant - Grant Funds (d)	Accumulated Depreciation of Water Plant - Other (e)	Accumulated Depreciation of Non-Water Utility Property (f)
1	Balance in reserves at beginning of year	10,056,590	264,765	34,383		20,801
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	144,666	132,383	29,471		
4	(b) Charged to Account 403	582,317				
5	(c) Charged to Account 407					
6	(d) Charged to Account 426					2,500
7	(e) Charged to clearing accounts.					
8	(f) Salvage recovered					
9	(g) All other credits	320,615				
10	Total Credits	\$ 1,047,598	\$ 132,383	\$ 29,471	\$ -	\$ 2,500
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired					
13	(b) Cost of removal					
14	(c) All other debits	(47,249)				
15	Total debits	\$ (47,249)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 11,056,940	\$ 397,148	\$ 63,854	\$ -	\$ 23,301
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %				2.7% to 3.0%	
19						
20	(2) EXPLANATION OF ALL OTHER CREDITS:					
21	Acquisition of Benbow and Larkspur Meadows Districts. Acquisition adjustment in Lime Saddle District.					
22	Prior period adjustment in Paradise Pines District.					
23						
24						
25						
26	(3) EXPLANATION OF ALL OTHER DEBITS:					
27	Sale of Walnut Ranch District to City of Colusa.					
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 108 - Analysis of Entries in Depreciation Reserve

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	311	Pumping Equipment					\$ -
4	317	Other Water Source Plant					\$ -
5	320	Water Treatment Plant					\$ -
6	330	Reservoirs, Tanks and Standpipes					\$ -
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					\$ 7,315,802

SCHEDULE A-4
Account 123 - Investments in Affiliated Companies

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-5
Account 124 - Other Investments

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-6
Account 131 - Cash

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	131.1 Cash on Hand	340	340
2	131.2 Cash in Bank	2,406,051	2,252,375
3			
4			
5	Total	\$ 2,406,391	\$ 2,252,715

SCHEDULE A-7
Account 132 - Cash - Special Deposits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	SDWBA/SRF	69,804	99,201
2	Facilities Fees	62,867	70,071
3	SRF Refund Accounts	1,989	3
4			
5	Total	\$ 134,660	\$ 169,275

SCHEDULE A-8
Account 141 - Accounts Receivable - Customers

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Accounts Receivable	271,776	281,703
2	Rents Receivable	1,260	1,311
3			
4			
5	Total	\$ 273,036	\$ 283,014

SCHEDULE A-9
Account 142 - Receivables from Affiliated Companies

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Allocated Operating Expenses Receivable	114,100	34,813
2	Miscellaneous Receivable - Associated Companies	51,434	48,181
3			
4			
5	Total	\$ 165,534	\$ 82,994

SCHEDULE A-10
Account 143 - Accumulated Provision for Uncollectible Accounts
N/A

Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	
2	Add: Charges to Account 676 - Uncollectible Accounts Expense	
3	Collections on accounts previously written off as uncollectible	
	Other credits	
	Total Credits	\$ -
4	Less: Write-offs of accounts determined to be uncollectible	
5	Other debits	
	Total Debits	\$ -
6	Balance end of year	\$ -

SCHEDULE A-11			
Account 151 - Materials and Supplies			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Materials & Supplies	9,692	26,138
2			
3			
4			
5	Total	\$ 9,692	\$ 26,138

SCHEDULE A-12			
Account 174 - Other Current Assets			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Prepaid Insurance	20,911	16,432
2	Prepaid Property Tax	2,755	4,071
3	Cash Surrender Value Asset	155,295	160,963
4			
5	Total	\$ 178,961	\$ 181,466

SCHEDULE A-13			
Account 180 - Deferred Charges			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Legal	14,229	(26,433)
2	Deferred Water Rights	3,119	3,119
3	Other Deferred Debits	6,921	13,411
4	Deferred Emergency Costs	55,838	55,838
5	Deferred Purchased Water	22,487	22,487
6	LIRAMN Account	(926)	(663)
7	2012 SRF Legal Expense	67,493	67,493
8	Affiliate Application Expense	64,207	64,207
9	Deferred 2014 Drought Expense	25,560	25,560
10	Colusa Intertie Reimbursement	78,221	-
11	Total	\$ 337,149	\$ 225,019

SCHEDULE A-14			
Account 181 - Accumulated Deferred Income Tax Assets			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-15
Account 201 - Common Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common	25,000	10.00	2,182	21,820	\$ 21,820		\$ -
2						\$ -		\$ -
3						\$ -		\$ -
4						\$ -		\$ -
5						\$ -		\$ -
6				Total	\$ 21,820	\$ 21,820		\$ -

¹ After deduction for amount of reacquired stock held by or for the respondent.

SCHEDULE A-16
Account 204 - Preferred Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	NONE					\$ -		\$ -
2						\$ -		\$ -
3						\$ -		\$ -
4						\$ -		\$ -
5						\$ -		\$ -
6				Total	\$ -	\$ -		\$ -

¹ After deduction for amount of reacquired stock held by or for the respondent.

SCHEDULE A-17
Record of Stockholders at End of Year

Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	Utility Management Service, Inc.	2,182		
2				
3				
4				
5				
6				
7				
8				
9	Total number of shares	2,182	Total number of shares	-

SCHEDULE A-18 Account 206 - Subchapter S Corporation Accumulated Adjustments Account N/A		
Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	
2	Credit:	
3	Net Income	
4	Accounting Adjustments	
5	Total Credits	\$ -
6	Debit:	
7	Net Loss	
8	Accounting Adjustments	
9	Dividends	
10	Total Debits	\$ -
11	Balance end of year	\$ -

SCHEDULE A-19 Account 211 - Other Paid in Capital (Corporations only)			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Capital surplus derived from 22% reserve and	432,224	432,224
2	charged to advances for construction		
3	Parent Company - Utility Management Services, Inc.	13,735,898	14,092,993
4			
5	Total	\$ 14,168,123	\$ 14,525,218

SCHEDULE A-20 Account 215 - Retained Earnings (Corporations Only)		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year	(790,272)
2	Add: Credits	
3	Net income	1,160,739
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$ 1,160,739
7		
8	Less: Debits	
9	Net losses	
10	Prior period adjustments	(227)
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	(1,326,061)
14	Total Debits	(1,326,288)
15	Balance end of year	\$ (955,821)

SCHEDULE A-21
Account 218 - Proprietary Capital
(Sole Proprietor or Partnership)

N/A

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	Add: Credits	
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total Credits	\$ -
7	Less: Debits	
8	Net losses	
9	218.1 Proprietary Drawings	
10	Other debits (detail):	
11		
12		
13	Total Debits	\$ -
14	Balance end of year	\$ -

SCHEDULE A-22
Account 224 - Long-Term Debt

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	DWR Construction	6/5/10	2030	102,845	96,053	2.50%	2,483	2,483
2	SRF Loan	9/1/09	8/31/29	4,215,933	4,013,191	2.28%	94,586	94,586
3	John Deere Backhoe	4/30/17	3/30/22	-	104,685	2.90%	2,485	2,485
4								
5								
6								
7								
8	Total			\$ 4,318,779	\$ 4,213,929		\$ 99,555	\$ 99,555

SCHEDULE A-23
Account 230 - Payables to Affiliated Companies

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1	Del Oro Water Co. / Allocation	114,100	34,813	0.00%	-	-
2	Del Oro Water Co. / Intercompany	30,618	60,184	0.00%	-	-
3						
4						
5						
6						
7	Total	\$ 144,718	\$ 94,997		\$ -	\$ -

SCHEDULE A-24
Account 231 - Accounts Payable

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Accounts Payable	114,597	150,486
2			
3			
4			
5	Total	\$ 114,597	\$ 150,486

SCHEDULE A-25
Account 232 - Short-Term Notes Payable

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	NONE							
2								
3								
4								
5								
6								
7								
8			Total	\$ -	\$ -		\$ -	\$ -

SCHEDULE A-26
Account 233 - Customer Deposits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Customer Prepayments	65,174	74,358
2			
3			
4			
5	Total	\$ 65,174	\$ 74,358

SCHEDULE A-27
Account 236 - Taxes Accrued

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	FICA Taxes Accrued	5,663	5,647
2	FUTA/SUI Taxes Accrued	3,878	5,434
3			
4			
5	Total	\$ 9,542	\$ 11,081

SCHEDULE A-28
Account 237 - Interest Accrued

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	237.1 Interest accrued on long-term debt	15,967	14,739
2	237.2 Interest accrued on SDWBA loan		
3	237.3 Interest accrued on other liabilities		
4			
5	Total	\$ 15,967	\$ 14,739

SCHEDULE A-29
Account 241 - Other Current Liabilities

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	PUC Surtax Payable	16,410	22,039
2	Salaries & Wages Payable	73,246	73,038
3	CWMA Surcharge Payable to BBWC	2,506	-
4			
5	Total	\$ 92,162	\$ 95,077

SCHEDULE A-30
Account 252 - Advances for Construction

Line No.	(a)	Amount (b)
1	Balance beginning of year	955,460
2	Additions during year	
3	Subtotal - Beginning balance plus additions during year	\$ 955,460
4	Charges during year:	
5	Refunds	
6	Percentage of revenue basis	
7	Proportionate cost basis	(20,883)
8	Present worth basis	
9	Total refunds	\$ (20,883)
10	Transfers to Acct. 265, Contributions in aid of Construction	
11	Due to expiration of contracts	(3,183)
12	Due to present worth discount	
13	Total transfers to Acct. 265	\$ (3,183)
14	Securities Exchanged for Contracts	
15	Subtotal - charges during year	\$ (24,066)
16	Balance end of year	\$ 931,394

SCHEDULE A-31
Account 253 - Other Credits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Deferred Compensation Liability	146,662	140,211
2	Salary Continuation Liability	146,662	140,211
3	SRF Regional Project Surcharge	677,960	911,365
4			
5	Total	\$ 971,283	\$ 1,191,786

SCHEDULE A-32
Account 255 - Accumulated Deferred Investment Tax - Credits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-33
Account 282 - Accumulated Deferred Income Taxes - Accelerated Tax Depreciation

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-34
Account 283 - Accumulated Deferred Income Tax Liabilities

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-35
Account 265 - Contributions in Aid of Construction

Line No.	Item (a)	Total All Columns (b)	Grants, Contamination Proceeds 265-1 to 265-6		Other 265-7	
			Depreciable (c)	Non-Depreciable (d)	Depreciable (e)	Non-Depreciable (f)
1	Balance beginning of year	\$ 8,378,005	1,178,850		7,199,155	
2	Add:					
3	Contributions received during year	\$ 224,321			224,321	
4	Other credits	\$ 132			132	
5	Total credits	\$ 224,452	\$ -	\$ -	\$ 224,452	\$ -
6	Deduct:					
8	Non-depreciable property retired	\$ -				
9	Other debits*	\$ (1,001)			(1,001)	
10	Total debits	\$ (1,001)	\$ -	\$ -	\$ (1,001)	\$ -
11	Balance end of year	\$ 8,601,457	\$ 1,178,850	\$ -	\$ 7,422,607	\$ -

*Unused facility fees in Buzztail District refunded to original contributors.

SCHEDULE A-36
Account 272 - Accum. Amort. of Contributions - Debit
(Note: Show beginning debit balance as positive)

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	2,970,128
2	Add: Charges from the following:	
3	Acct. 108 Accum. Depre. Water Plant	152,009
4	Acct. 108.2 Accum. Depre. Water Plant - Grant Funds	29,471
5	Acct. 108.3 Accum. Depre. Water Plant - Other	26,848
6	Other debits	
7	Total debits	\$ 208,328
8	Deduct:	
10	Other credits	
12	Balance end of year	\$ 3,178,456

**SCHEDULE B
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
1		UTILITY OPERATING INCOME		
2	400	Operating Revenues	B-1	6,066,788
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	4,098,312
6	403	Depreciation Expense	A-3	582,317
7	407	SDWBA Loan Amortization Expense	A-3	-
8	408	Taxes Other Than Income Taxes	B-3	260,579
9	409	State Corporate Income Tax Expense	B-3	800
10	410	Federal Corporate Income Tax Expense	B-3	-
11		Total operating revenue deductions		\$ 4,942,009
12		Total utility operating income		\$ 1,124,779
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-5	115,037
16	426	Miscellaneous Non-Utility Expense	B-5	74,108
17	427	Interest Expense (excluding SDWBA)	B-6	4,968
18	427	Interest Expense (SDWBA)	B-6	-
19		Total other income and deductions		\$ 35,960
20		Net income		\$ 1,160,739

SCHEDULE B-1
Account 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)
1		WATER SERVICE REVENUES			
2	460	Unmetered water revenue			
3	460.1	Residential, Single-family, Multiple Dwelling Units	232,614	272,121	\$ (39,506)
4	460.2	Commercial and Miscellaneous	8,088	12,715	\$ (4,628)
5	460.3	Large Water Users	1,870	2,485	\$ (614)
6	460.4	Safe Drinking Water Bond Surcharge			\$ -
7	460.5	Other Unmetered Revenue			\$ -
8		Subtotal	\$ 242,572	\$ 287,320	\$ (44,748)
9					
10	462	Fire protection and hydrant revenue			
11	462.1	Public Fire Protection			\$ -
12	462.2	Private Fire Protection	2,888	2,870	\$ 18
13		Subtotal	\$ 2,888	\$ 2,870	\$ 18
14					
15	465	Irrigation revenue	25,773	19,027	\$ 6,747
16					
17	470	Metered water revenue			
18	470.1	Residential, Single-family, Multiple Dwelling Units	4,785,358	4,267,216	\$ 518,142
19	470.2	Commercial and Multi-residential Master Metered	357,302	314,404	\$ 42,898
20	470.3	Large Water Users	197,682	168,065	\$ 29,617
21	470.4	Safe Drinking Water Bond Surcharge			\$ -
22	470.5	Other Metered Revenues	100,903	87,945	\$ 12,958
23		Subtotal	\$ 5,441,244	\$ 4,837,630	\$ 603,615
24		Total water service revenues	\$ 5,712,478	\$ 5,146,846	\$ 565,632
25					
26	480	Other water revenue & approved surcharges	354,310	621,410	\$ (267,100)
27		Total Operating Revenues	\$ 6,066,788	\$ 5,768,256	\$ 298,532

SCHEDULE B-2
Account 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)
1		PLANT OPERATION AND MAINTENANCE EXPENSES			
2		VOLUME RELATED EXPENSES			
3	610	Purchased Water	336,169	341,052	\$ (4,883)
4	615	Power	584,188	531,552	\$ 52,635
5	618	Other Volume Related Expenses	28,466	20,199	\$ 8,267
6		Total volume related expenses	\$ 948,822	\$ 892,803	\$ 56,020
7					
8		NON-VOLUME RELATED EXPENSES			
9	630	Employee Labor	872,763	863,428	\$ 9,335
10	640	Materials	72,077	63,242	\$ 8,835
11	650	Contract Work	63,741	65,646	\$ (1,905)
12	660	Transportation Expense	193,618	197,519	\$ (3,902)
13	664	Other Plant Maintenance Expenses	12,655	9,755	\$ 2,900
14		Total non-volume related expenses	\$ 1,214,854	\$ 1,199,591	\$ 15,263
15		Total plant operation and maintenance exp.	\$ 2,163,676	\$ 2,092,393	\$ 71,283
16					
17		ADMINISTRATIVE AND GENERAL EXPENSES			
18	670	Office Salaries	631,611	631,015	\$ 596
19	671	Management Salaries	197,694	144,834	\$ 52,860
20	674	Employee Pensions and Benefits	284,014	314,312	\$ (30,299)
21	676	Uncollectible Accounts Expense	7,405	4,359	\$ 3,045
22	678	Office Services and Rentals	124,450	123,660	\$ 790
23	681	Office Supplies and Expenses	319,104	350,072	\$ (30,968)
24	682	Professional Services	84,243	26,811	\$ 57,432
25	684	Insurance	122,101	144,497	\$ (22,396)
26	688	Regulatory Compliance Expense			\$ -
27	689	General Expenses	164,015	70,476	\$ 93,538
28		Total administrative and general expenses	\$ 1,934,636	\$ 1,810,038	\$ 124,599
29	800	Expenses Capitalized - Credit (Optional)			\$ -
30	900	Clearing Accounts (Optional)			\$ -
31		Net administrative and general expense	\$ 1,934,636	\$ 1,810,038	\$ 124,599
32		Total Operating Expenses	\$ 4,098,312	\$ 3,902,431	\$ 195,881

SCHEDULE B-3
Accounts 408, 409, 410 - Taxes Charged During the Year

Line No.	Type of Tax (a)	Distribution of Taxes Charged		Total Taxes Charged During Year (d)
		Water (b)	Nonutility (c)	
1	408 Taxes other than income taxes:			
2	408.1 Property taxes	125,549		\$ 125,549
3	408.2 Payroll taxes	135,030		\$ 135,030
4	408.3 Other taxes and licenses			\$ -
5	Total taxes other than income taxes	\$ 260,579	\$ -	\$ 260,579
6				
7	409 State corporate income tax	800		\$ 800
8	410 Federal corporate income tax			\$ -
9	Total income taxes	\$ 800	\$ -	\$ 800
10				
11	Total	\$ 261,379	\$ -	\$ 261,379

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 27	
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 421 and 426 - Income and Expense from Non-Utility Operations

Line No.	Description (a)	Revenue Acct. 421 (b)	Expense Acct. 426 (c)
1	Bank Interest	863	
2	Non-utility Expense - Bank Fees		60,110
3	Non-utility Expense		13,998
4	Rental Income	33,762	
5	Gain on Sale of Walnut Ranch District	80,413	
6	Total	\$ 115,037	\$ 74,108

SCHEDULE B-6
Account 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	
2	Interest on other (give details below):	
3	Lime Saddle District - DWR Loan	2,483
4	Ferndale District - John Deere Backhoe Loan	2,485
5		
6		
7		
8		
9		
10	Total	\$ 4,968

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	16	872,763		\$ 872,763
2	670	Office salaries	10	631,611		\$ 631,611
3	671	Management salaries	1	197,694		\$ 197,694
4						\$ -
5						\$ -
6		Total	27	\$ 1,702,068	\$ -	\$ 1,702,068

**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? (If the answer is in the affirmative, make appropriate replies to the following questions)*	Answer: Yes: _____ No: X
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									
2									
3									
4									
5									

See attached detail - D-1b "Other Sources"

WELLS							Annual Quantities Pumped(Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	1 Depth to Water	Pumping Capacity(Unit) ²		
							6	
7								
8								
9								
10								

See attached detail - D-1a "Wells"

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
				11			
12							
13							
14							
15							

See attached detail - D-1b "Other Sources"

Purchased Water for Resale			
16	Purchased from See attached D-1b		
17	Annual quantities purchased	Outside Sources	205,786 100 CF
18		Intercompany	126,188
19		Total Purchased Water	331,974

* State ditch, pipe line, reservoir, etc., with name, if any.
 1 Average depth to water surface below ground surface.
 2 The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet: in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

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

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete	1	990,000	
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood	1	25,000	
11	Metal	43	7,736,000	
12	Concrete			
	Plastic	3	15,000	
13	Total	48	8,766,000	See attached detail - D-2 Storage

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	9,963	
Well # 2	16"	148	600	11,000	
<u>Benbow</u>					
Diversion Only					
<u>Black Butte</u>					
Well #1	12"	110	350	19,997	
<u>Buzztail</u>					
Well #1	6"	608	86	9,984	
<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"	3	35	0 Stand-by	
5 Meadow	8"	6	40	13 Stand-by	
6 Well # 5	8"	0	60	7,525 Artesian Well	
<u>Country Estates</u>					
1 Cindy Well	16"	298	900	27,532	
2 Weedpatch	14"	N/A	450	0 Inactive	
<u>Ferndale</u>					
1 Van Ness	12"	20	225	11,952	
<u>Johnson Park</u>					
1 - 21670 S. Cottonwood	8"	185	170	17,251	
2 - 21671 S. Cottonwood	8"	185	180	20,234	
<u>Larkspur Meadows</u>					
Well #1	6"	91	160	5,970	Acq'd 4/2017, meter installed 6/2017
<u>Lime Saddle</u>					
1 Pentz Rd	8"	105	70	15,837	
2 Country Club	6"	N/A	25	0 Stand-by	
3 Sierra Del Sol	6"	376	75	18,155	
<u>Magalia</u>					
1 Loomis	8"	105	50	9,933	
2 Indian	10"	92	55	9,455	
<u>Metropolitan</u>					
Well #1	8"	100	50	4,758 Both wells share single meter, comb. pump cap. 75gpm	
Well #2	8"	100	37		
<u>Mt Lassen</u>					
Well #1	8"	26	180	11	Flushing - no customers
Well #2	8"	26	180	9	Flushing - no customers
Well #3	8"	N/A	95	0	Inactive

SCHEDULE D-1
Sources of Supply and Water Developed
WELLS

District (Name or Number)	Dimensions (Inches)	Depth to Water (Feet)	Pumping Capacity (GPM)	Annual Quantities Pumped 100 CF	Remarks
<u>Paradise Pines District</u>					
1 Imperial	16"	N/A	100	0	Inactive
2 Brandy	20"	213	950	143,298	
3 West Park	12"	435	500	67,490	
4 Compton	14"	344	550	54,527	
5 Perry	10"	N/A	?	0	Inactive
6 Lakeridge	14"	491	500	75,331	
<u>River Island</u>					
<u>Service Territory 1</u>					
Well # 2	8"	29	45	12,180	
Well # 5	8"	14	30	7,798	
Well # 11	8"	34	45	3,964	
Well # 12	8"	38	55	15,684	
Well # 14	8"	17	50	10,724	
Well # 17	8"	N/A	45	-	Inactive
Well # 18	8"	N/A	45	-	Inactive
Well # 21	6 5/8"	N/A	25	-	Inactive
Well # 23	6 5/8"	60	40	10,197	
Well # 30	8"	50	20	1,983	
Well # 31	8"	35	40	5,376	
Well # 32	8"	23	40	7,501	
Well # 33	8"	41	50	20,609	
Well # 34	8"	Unknown	40	3,379	
Weisenberger #1	8"	10	90	197	
Weisenberger #2	8"	15	90	3,591	
<u>Service Territory 2</u>					
Well # 1	8"	72	75	8,220	
Well # 2	8"	N/A	60	-	Standby
<u>Irrigation - Not Potable</u>					
RI East Irrigation	6"	51	60	6,656	
Silver Wolf Irrigation	8"	38	Unknown	-	No flow meter
<u>Stirling Bluffs</u>					
None					
<u>Strawberry</u>					
None					
<u>Traver</u>					
Well #1 - Jacob St	12"	104	600	23	
Well #2 - Kitchner	12"	106	150	62,224	
Well #3 - Jacob 2007	12"	105	500	4,045	
<u>Tulare</u>					
GV South Well (#1)	8"	93	175	19,347	
GV North Well (#2)	8"	N/A	175	-	Unmetered (Standby)
East Plano Well	6"	78	110	2,356	
<u>Walnut Ranch</u>					
<i>Walnut Ranch sold to Colusa 4/6/17</i>					
Well #1	20"/14"	N/A	500	0	Inactive
Well #2	20"/14"	N/A	1000	0	Inactive

Total Pumped	746,280
---------------------	----------------

SCHEDULE D-1
Other Sources of Supply and Water Developed

Other Sources

*	to Strawberry	Herring Creek	Diversion	18,615.49	100 CF
*	to Stirling Bluffs	Hendrix Canal (PG&E)	Stream	20,140	100 CF
*	to Ferndale	Highline	Spring	11,952	100 CF
*	to Ferndale	Lowline	Spring	46,713	100 CF
*	to Benbow	Fern Springs Rd	Diversion	34,300	100 CF
				131,722	100 CF

Purchased Water

Purchased Water - Outside Sources

*	to Paradise Pines	from PID		-	100 CF
*	to Lime Saddle	from Lake Oroville	Intake	71,288	100 CF
*	to Lime Saddle	from PID		148	100 CF
*	to Strawberry	from Stanislaus River	(TUD)	-	100 CF
*	to Walnut Ranch	from City of Colusa	Sold 4/2017	2,629	100 CF
				74,065	100 CF

Purchased Water - Inter-company

*	From Paradise Pines to Magalia	14,909	100 CF
*	From Stirling Bluffs to Paradise Pines	111,279	100 CF
		126,188	100 CF

Total Purchased Water	200,253	100 CF
------------------------------	----------------	---------------

SCHEDULE D-2
Description of Storage Facilities

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	021 BN	022 LM	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	215,000		7,736,000	
12	Concrete																						-
	Plastic																				15,000		15,000
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	230,000	-	8,766,000	

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	021 BN	022 LM	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	2		40	
12	Concrete																						-
	Plastic																				3		3
13	Total	3	4	2	1	1	1	3	-	1	2	1	3	9	2	2	1	2	2	5	-	45	

SCHEDULE D-3

Description of Transmission and Distribution Facilities

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

Line No.		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 LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Continued
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

Line No.		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.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron								882	2,154
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		35,999		81,879	25,706
19	Welded steel			32,583	4,565		48,451		71,353	39,262
20	Wood									
21	Plastic			5,650	8,708		55,921		118,719	136,284
	Other - Galvanized Iron			931			2,517	1,099		
	Other- Ductile Iron								177	200
	Other- HDPE			200	2,450		992		852	712
	cement/asbestos/transite & C-900 P									
	Other - Unknown						1,420			
22	Total	-	-	66,329	20,748	-	145,300	1,099	273,982	204,318

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Continued

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								4" to 12"	12" to 14"	
23	Cast Iron	130								3,166
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								3,751	150,900
31	Welded steel	16,719							3,239	216,172
32	Wood									-
33	Plastic	14,646	720		13,200			6,900	1,400	362,148
	Other - Galvanized Iron									4,547
	Other- Ductile Iron									377
	Other- HDPE									5,206
	cement/asbestos/transite & C-900 P							89,760		89,760
	Other - Unknown									1,420
34	Total	31,495	720	-	13,200	-	-	96,660	8,409	862,260

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	7406	7,491	246	217
3/4 - in	30	79		
1 - in	543	564		
1.5 - in	34	33		
2 - in	19	20		
3 - in	4	5		
4 - in	2	4		
6 - in	3	3		
8 - in	1	1		
Total	8,042	8,200	246	217

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Services
5/8 x 3/4 - in	7,491	7,774
3/4 - in	79	84
1 - in	564	592
1.5 - in	33	33
2 - in	20	20
3 - in	5	5
4 - in	4	6
6 - in	3	4
8 - in	1	1
Total	8,200	8,519

SCHEDULE D-6 Meter Testing Data	
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	_____
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	38,767	34,501	32,640	42,897	44,335	75,749	102,837	371,726
Commercial and Multi-residential	3,617	3,481	3,018	3,720	3,474	4,563	7,009	28,883
Large water users	185	150	293	172	521	(184)	231	1,367
Public authorities	493	3,522	555	1,130	1,448	2,471	4,906	14,525
Irrigation	191	120	120	907	789	1,348	2,098	5,573
Other	21	61	2	7	15	10	35	150
Total	43,274	41,835	36,628	48,832	50,582	83,957	117,116	422,225
	During Current Year							Total
	August	September	October	November	December	Subtotal	Total	Prior Year
Single-family residential	104,171	109,271	83,638	67,614	46,531	411,224	782,950	669,825
Commercial and Multi-residential	7,340	7,915	6,054	5,430	4,568	31,307	60,190	50,297
Large water users	364	814	241	88	68	1,576	2,943	4,256
Public authorities	4,848	5,776	4,660	2,430	1,037	18,751	33,276	24,422
Irrigation	2,472	2,227	1,713	952	292	7,656	13,230	10,632
Other	25	38	40	15	16	135	285	229
Total	119,220	126,041	96,347	76,529	52,512	470,649	892,873	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: _____

SCHEDULE E-1
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:

\$ 324,371

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch	5,114	<i>See District</i>
3/4 inch	6	<i>Reports:</i>
1 inch	30	<i>Lime Saddle</i>
1 1/2 inch	10	<i>Magalia</i>
2 inch	11	<i>Paradise Pines</i>
3 inch	2	
4 inch	1	
6 inch	2	
Number of Flat Rate Customers	-	
Total	5,176	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$	69,804
Add: Surcharge collections		324,371
Interest earned		368
Other deposits		1,986
Less: Loan payments		(297,328)
Bank charges		
Other withdrawals		
Balance at end of year	\$	99,201

4. Reason for other deposits/withdrawals

Other deposits: \$1,986.28 was deposited from SRF Refund Account after uncashed refunds were remitted.

5. Total Accumulated Reserve \$ _____

SCHEDULE E-2 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	Dec 2015 (Closed Dec 2017)
Account Number:	7500176 (Benbow)	7500168 (Larkspur Meadows)	
Date Opened:	June 2017	April 2017 (Closed Dec 2017)	

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	\$ 62,867
Deposits during the year (<i>All deposits from Benbow & Larkspur Meadows acquisitions</i>)	64,178
Interest earned for calendar year	132
Withdrawals from this account	(57,106)
Balance at end of year	\$ 70,071

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

Buzztail: \$36,412.49 - Completed the Contributed Project, \$1,000.51 - Refunded unused fees to contributors.
 Benbow: \$4,686 - Transferred for contributed mainline project in progress.
 Larkspur Meadows: \$15,007 - Transferred for completed contributed meter project.

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, Inc.
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, 2017, through December 31, 2017.

Secretary/Director Corporate Accounting

Title (Please Print)

Signature

530-809-3960

Telephone Number

3/31/18

Date

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