

Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# _____

2017
ANNUAL REPORT
OF

Del Oro Water Co., Inc.

Lime Saddle District

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

Drawer 5172

Chico, CA

95927

(OFFICIAL MAILING ADDRESS)

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

TABLE OF CONTENTS

	Page
General Instructions	4
General Information	5
Instructions for Preparation of Selected Financial Data Sheet for All Water Utilities	6
Utility Plant and Capitalization Data	7
Income, Expenses, and Other Data	8
Excess Capacity and Non-Tariffed Services	9
Schedule A - Comparative Balance Sheet	10-11
Schedule A-1 - Utility Plant	12
Schedule A-1a - Account 101 - Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	12
Schedule A-1b - Account 101.1 - Water Plant in Service - SDWBA/SRF	13
Schedule A-1c - Account 101.2 - Water Plant in Service - Grant Funds	13
Schedule A-1d - Account 103 - Water Plant Held for Future Use	14
Schedule A-2 - Account 121 - Non-Utility Property and Other Assets	14
Schedule A-3 - Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves	15
Schedule A-3a - Account 108 - Analysis of Entries in Depreciation Reserve	16
Schedule A-4 - Account 123 - Investments in Affiliated Companies	16
Schedule A-5 - Account 124 - Other Investments	17
Schedule A-6 - Account 131 - Cash	17
Schedule A-7 - Account 132 - Cash - Special Deposits	17
Schedule A-8 - Account 141 - Accounts Receivable - Customers	18
Schedule A-9 - Account 142 - Receivables from Affiliated Companies	18
Schedule A-10 - Account 143 - Accumulated Provision for Uncollectible Accounts	18
Schedule A-11 - Account 151 - Materials and Supplies	19
Schedule A-12 - Account 174 - Other Current Assets	19
Schedule A-13 - Account 180 - Deferred Charges	19
Schedule A-14 - Account 181 - Accumulated Deferred Income Tax Assets	19
Schedule A-15 - Account 201 - Common Stock	20
Schedule A-16 - Account 204 - Preferred Stock	20
Schedule A-17 - Record of Stockholders at End of Year	20
Schedule A-18 - Account 206 - Subchapter S Corporation Accumulated Adjustments Account	21
Schedule A-19 - Account 211 - Other Paid in Capital (Corporations only)	21
Schedule A-20 - Account 215 - Retained Earnings (Corporations only)	21
Schedule A-21 - Account 218 - Proprietary Capital (Sole Proprietor or Partnership)	22
Schedule A-22 - Account 224 - Long-Term Debt	22
Schedule A-23 - Account 230 - Payables to Affiliated Companies	22
Schedule A-24 - Account 231 - Accounts Payable	22
Schedule A-25 - Account 232 - Short-Term Notes Payable	23
Schedule A-26 - Account 233 - Customer Deposits	23
Schedule A-27 - Account 236 - Taxes Accrued	23
Schedule A-28 - Account 237 - Interest Accrued	24
Schedule A-29 - Account 241 - Other Current Liabilities	24
Schedule A-30 - Account 252 - Advances for Construction	24
Schedule A-31 - Account 253 - Other Credits	25
Schedule A-32 - Account 255 - Accumulated Deferred Investment Tax - Credits	25
Schedule A-33 - Account 282 - Accumulated Deferred Income Taxes - Accelerated Tax Depreciation	25
Schedule A-34 - Account 283 - Accumulated Deferred Income Tax Liabilities	26

TABLE OF CONTENTS

	<u>Page</u>
Schedule A-35 - Account 265 - Contributions in Aid of Construction	26
Schedule A-36 - Account 272 - Accumulated Amortization of Contributions - Debit	26
Schedule B - Income Statement	27
Schedule B-1 - Account 400 - Operating Revenues	28
Schedule B-2 - Account 401 - Operating Expenses	29
Schedule B-3 - Accounts 408, 409, 410 - Taxes Charged During the Year	30
Schedule B-4 - Reconciliation of Reported Net Income for Federal Income Taxes	30
Schedule B-5 - Accounts 421 and 426 - Income and Expense from Non-Utility Operations	31
Schedule B-6 - Account 427 - Interest Expense	31
Schedule C-1 - Compensation of Individual Proprietor, Partners and Employees Included in Expenses	31
Schedule C-2 - Loans to Directors, Officers, or Shareholders	32
Schedule C-3 - Engineering and Management Fees and Expenses, Etc., During Year	32
Schedule D-1 - Sources of Supply and Water Developed	33
Schedule D-2 - Description of Storage Facilities	33
Schedule D-3 - Description of Transmission and Distribution Facilities	34
Schedule D-4 - Number of Active Service Connections	35
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	35
Schedule D-6 - Meter Testing Data	35
Schedule D-7 - Water Delivered to Metered Customers	35
Schedule D-8 - Status With State Board of Public Health	36
Schedule D-9 - Statement of Material Financial Interest	36
Schedule E-1 - Safe Drinking Water Bond Act / State Revolving Fund Data	37
Schedule E-2 - Facilities Fees Data	38
Declaration	39
Index	40

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. - Lime Saddle District

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

3. Name and title of person to whom correspondence should be addressed:
Janice Hanna, Secretary/Director of Corporate Accounting Telephone: 530-809-3960

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

5. Service Area (Refer to district reports if applicable): Paradise, Butte County

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
Name: Paul Matulich Telephone: 530-809-3961
Address: Drawer 5172, Chico, California 95927

7. OWNERSHIP. Check and fill in appropriate line:
 Individual (name of owner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Corporation (corporate name) Del Oro Water Co., Inc.
 Organized under laws of (state) California Date: 1963

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

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

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

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

11. List Name, Grade, and License Number of all Licensed Operators:
Jim Roberts T2-13963 & D3-20597
Jake Kevwitch T2-31539 & D2-36018
Richie J McDonald T2-34495 & D4-40246
Kristopher Howland T1-39098 & D1-45221
Brandan Niblett D2-49331

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. - Lime Saddle 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	\$ 3,289,699	\$ 3,303,514	\$ 3,296,606
2 Accumulated Depreciation/Amortization	(1,136,823)	(1,257,772)	(1,197,297)
3 Net Utility Plant	2,152,876	2,045,742	2,099,309
4 Advances for Construction	20,171	20,171	20,171
5 Contributions in Aid of Construction	1,819,926	1,819,966	1,819,946
6 Accumulated Deferred Taxes	-	-	-
7			
8			
9			
10 CAPITALIZATION			
11 Common Stock	-	-	-
12 Preferred Stock	-	-	-
13 Retained Earnings	(898,578)	(899,916)	(899,247)
14 Total Corporate Capital and Retained Earnings	156,749	155,411	156,080
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	820,204	780,973	800,588

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2017

Name of Utility: Del Oro Water Co., Inc. - Lime Saddle District

Telephone: 530-894-1100 ext 103

INCOME/EXPENSES DATA

	Annual Amount
1 Operating Revenues	\$ 308,139
2 Operating Expenses	252,560
3 Depreciation	31,104
4 SDWBA Loan Amortization Expense	-
5 Taxes	12,067
6 Utility Operating Income	12,408
7 Non-Utility Income	41
8 Interest Expense	2,483
9 Net Income	7,162

10

11 OPERATING EXPENSES DATA

12 Purchased Water	29,511
13 Power	94,930
14 Other Volume Related Expenses	7,320
15 Non-Volume Related Expenses	36,603
16 Administrative and General Expenses	84,196

17

18 OTHER DATA

19

20 Active Service Connections (Exc. Fire Protect.) _____

21

22 Metered Service Connections

23 Flat Rate Service Connections

24 Total Active Service Connections

	Jan. 1	Dec. 31	Annual Average
22 Metered Service Connections	383	385	384
23 Flat Rate Service Connections	-	-	-
24 Total Active Service Connections	383	385	384

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	See combined annual report										
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
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	2,079,423	2,074,643
3	101.1	Water Plant in Service - SDWBA/SRF	A-1, A-1b	1,322,571	1,322,571
4	101.2	Water Plant in Service - Grant Funds	A-1, A-1c	-	-
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	-	-
9	105.1	Construction Work in Progress - SDWBA/SRF	A-1	-	-
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	(98,479)	(107,515)
13		Total Utility Plant		\$ 3,303,514	\$ 3,289,699
14	108	Accumulated Depreciation of Water Plant	A-3	(1,158,579)	(1,070,694)
15	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	(99,193)	(66,129)
16	108.2	Accumulated Depreciation of Water Plant - Grant Funds	A-3	-	-
17	108.3	Accumulated Depreciation of Water Plant - Other	A-3	-	-
18		Total Accumulated Depreciation/Amortization		\$ (1,257,772)	\$ (1,136,823)
19		Net Utility Plant		\$ 2,045,742	\$ 2,152,876
20					
21		INVESTMENTS			
22	121	Non-utility Property and Other Assets	A-2	-	-
23	122	Accumulated Depreciation of Non-Water Utility Property	A-3	-	-
24		Net non-utility property		\$ -	\$ -
25	123	Investments in Affiliated Companies	A-4	-	-
26	124	Other Investments	A-5	-	-
27		Total Investments		\$ -	\$ -
28					
29		CURRENT AND ACCRUED ASSETS			
30	131	Cash	A-6	131,152	123,124
31	132	Cash - Special Deposits	A-7	38,082	32,522
32	141	Accounts Receivable - Customers	A-8	19,166	13,991
33	142	Receivables from Affiliated Companies	A-9	106	-
34	143	Accumulated Provision for Uncollectible Accounts	A-10	-	-
35	151	Materials and Supplies	A-11	-	-
36	174	Other Current Assets	A-12	3,769	4,520
37		Total current and accrued assets		\$ 192,275	\$ 174,158
38					
39	180	Deferred Charges	A-13	69,265	69,265
40	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41					
42		Total Assets and Other Debits		\$ 2,307,283	\$ 2,396,299

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	-	-
3	204	Preferred Stock	A-16	-	-
4	206	Subchapter S Corporation Accumulated Adjustments Account	A-18	-	-
5	211	Other Paid-in Capital	A-19	1,055,327	1,055,327
6	215	Retained Earnings	A-20	(899,916)	(898,578)
7		Total corporate capital and retained earnings		\$ 155,411	\$ 156,749
8					
9		PROPRIETARY CAPITAL			
10	218	Proprietary Capital	A-21	-	-
11					
12		LONG TERM DEBT			
13	224	Long-term Debt	A-22	780,973	820,204
14					
15		CURRENT AND ACCRUED LIABILITIES			
16	230	Payables to Affiliated Companies	A-23	6,982	16,475
17	231	Accounts Payable	A-24	8,632	5,311
18	232	Short-term Notes Payable	A-25	-	-
19	233	Customer Deposits	A-26	2,607	1,976
20	236	Taxes Accrued	A-27	-	-
21	237	Interest Accrued	A-28	-	-
22	241	Other Current Liabilities	A-29	1,283	880
23		Total current and accrued liabilities		\$ 19,504	\$ 24,642
24					
25		DEFERRED CREDITS			
26	252	Advances for Construction	A-30	20,171	20,171
27	253	Other Credits	A-31	144,833	107,370
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		\$ 165,005	\$ 127,541
32					
33		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	265	Contributions in Aid of Construction	A-35	1,819,966	1,819,926
35	272	Accumulated Amortization of Contributions	A-36	(534,380)	(486,635)
36		Net Contributions in Aid of Construction		\$ 1,285,586	\$ 1,333,291
		Accum Amort - Regional Project		\$ (99,193)	\$ (66,129)
37		Total Liabilities and Other Credits		\$ 2,307,285	\$ 2,396,299

**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)	2,074,643	4,780	-	-	\$ 2,079,423
2	101.1	Water Plant In Service - SDWBA/SRF (Sch A-1b)	1,322,571	-	-	-	\$ 1,322,571
3	101.2	Water Plant In Service - Grant Funds (Sch A-1c)	-	-	-	-	\$ -
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	-				\$ -
8	105.1	Construction Work in Progress - SDWBA/SRF					\$ -
9	105.2	Construction Work in Progress - Grant Funds					\$ -
10	105.3	Construction Work in Progress - Other					\$ -
11	114	Water Plant Acquisition Adjustments	(107,515)			9,036	\$ (98,479)
12		Total utility plant	\$ 3,289,699	\$ 4,780	\$ -	\$ 9,036	\$ 3,303,514

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

**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	-				\$ -
3	303	Land	57,062				\$ 57,062
4		Total non-depreciable plant	\$ 57,062	\$ -	\$ -	\$ -	\$ 57,062
5							
6		DEPRECIABLE PLANT					
7	304	Structures	-				\$ -
8	307	Wells	154,857				\$ 154,857
9	311	Pumping Equipment	433,891	242			\$ 434,133
10	317	Other Water Source Plant	-				\$ -
11	320	Water Treatment Plant	197,908	4,292			\$ 202,200
12	330	Reservoirs, Tanks and Standpipes	306,834				\$ 306,834
13	331	Water Mains	904,544				\$ 904,544
14	333	Services and Meter Installations	13,680				\$ 13,680
15	334	Meters	2,900	246			\$ 3,147
16	335	Hydrants	-				\$ -
17	339	Other Equipment	2,741				\$ 2,741
18	340	Office Furniture and Equipment	226				\$ 226
19	341	Transportation Equipment	-				\$ -
20		Total depreciable plant	\$ 2,017,581	\$ 4,780	\$ -	\$ -	\$ 2,022,361
21		Total water plant in service	\$ 2,074,643	\$ 4,780	\$ -	\$ -	\$ 2,079,423

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

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

**Assets are held in Lime Saddle District. The above total reflects the entire total for the Regional Intertie Project. Lime Saddle's portion of the shared SRF Loan for the Regional Intertie Project is \$1,322,571

SCHEDULE A-1c
Account 101.2 - Water Plant in Service - Grant Funds

N/A

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

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

SCHEDULE A-1d
Account 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	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

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	1,070,694	66,129			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	47,745	33,064			
4	(b) Charged to Account 403	31,104				
5	(c) Charged to Account 407					
6	(d) Charged to Account 426					
7	(e) Charged to clearing accounts.					
8	(f) Salvage recovered					
9	(g) All other credits	9,036				
10	Total Credits	\$ 87,885	\$ 33,064	\$ -	\$ -	\$ -
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired					
13	(b) Cost of removal					
14	(c) All other debits					
15	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 1,158,579	\$ 99,193	\$ -	\$ -	\$ -
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE: 3.0%					
19						
20	(2) EXPLANATION OF ALL OTHER CREDITS:					
21	\$9,036 - Account 114-000 - Acquisition Adjustment Depreciated					
22						
23						
24						
25						
26	(3) EXPLANATION OF ALL OTHER DEBITS:					
27						
28						
29						
30						
31						
32	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION					
33	(a) Straight line					
34	(b) Liberalized					
35	(1) Sum of the years digits					
36	(2) Double declining balance					
37	(3) Other					
38	(c) Both straight line and liberalized					

SCHEDULE A-3a
Account 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	-				\$ -
2	307	Wells	123,609	4,694			\$ 128,303
3	311	Pumping Equipment	130,315	27,600			\$ 157,915
4	317	Other Water Source Plant	-				\$ -
5	320	Water Treatment Plant	100,140	6,072			\$ 106,212
6	330	Reservoirs, Tanks and Standpipes	205,546	9,297			\$ 214,843
7	331	Water Mains	504,021	39,639			\$ 543,660
8	333	Services and Meter Installations	-				\$ -
9	334	Meters	5,070	501			\$ 5,571
10	335	Hydrants	-				\$ -
11	339	Other Equipment	1,993	82			\$ 2,075
12	340	Office Furniture and Equipment	-				\$ -
13	341	Transportation Equipment	-				\$ -
14		Total	\$ 1,070,694	\$ 87,885	\$ -	\$ -	\$ 1,158,579

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		-
2	131.2 Cash in Bank	123,124	131,152
3			
4			
5	Total	\$ 123,124	\$ 131,152

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	10,819	21,938
2	Facilities Fees	16,105	16,145
3	SRF Refund Account	5,598	-
4			
5	Total	\$ 32,522	\$ 38,082

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	Lime Saddle District Billing	13,991	19,166
2			
3			
4			
5	Total	\$ 13,991	\$ 19,166

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	Miscellaneous Receivables	-	106
2			
3			
4			
5	Total	\$ -	\$ 106

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	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

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 Property Tax	2,111	2,240
2	Prepaid Insurance	2,409	1,529
3			
4			
5	Total	\$ 4,520	\$ 3,769

SCHEDULE A-13			
Account 180 - Deferred Charges			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Other/Legal Costs	13,500	13,500
2	2012 SRF Legal Expense	33,747	33,747
3	Deferred 2014 Drought Exp	22,018	22,018
4			
5	Total	\$ 69,265	\$ 69,265

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	NONE					\$ -		\$ -
2						\$ -		\$ -
3						\$ -		\$ -
4						\$ -		\$ -
5						\$ -		\$ -
6				Total	\$ -	\$ -		\$ -

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	NONE			
2				
3				
4				
5				
6				
7				
8				
9	Total number of shares	-	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	Parent Company - Utility Management Services, Inc.	1,055,327	1,055,327
2			
3			
4			
5	Total	\$ 1,055,327	\$ 1,055,327

SCHEDULE A-20 Account 215 - Retained Earnings (Corporations Only)		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year	(898,578)
2	Add: Credits	
3	Net income	7,162
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$ 7,162
7		
8	Less: Debits	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	(8,500)
13	Other debits (detail)	
14	Total Debits	(8,500)
15	Balance end of year	\$ (899,916)

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	717,359	684,920	2.28%	15,134	15,134
3								
4								
5								
6								
7								
8	Total			\$ 820,204	\$ 780,973		\$ 17,617	\$ 17,617

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	13,163	2,737	0.00%	-	-
2	Del Oro Water Co. / Intercompany	3,312	4,245	0.00%	-	-
3						
4						
5						
6						
7	Total	\$ 16,475	\$ 6,982		\$ -	\$ -

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	5,311	8,632
2			
3			
4			
5	Total	\$ 5,311	\$ 8,632

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	1,976	2,607
2			
3			
4			
5	Total	\$ align="right">1,976	\$ align="right">2,607

SCHEDULE A-27
Account 236 - Taxes Accrued

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-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		
2	237.2 Interest accrued on SDWBA loan		
3	237.3 Interest accrued on other liabilities		
4			
5	Total	\$ -	\$ -

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	880	1,283
2			
3			
4			
5	Total	\$ 880	\$ 1,283

SCHEDULE A-30
Account 252 - Advances for Construction

Line No.	(a)	Amount (b)
1	Balance beginning of year	20,171
2	Additions during year	
3	Subtotal - Beginning balance plus additions during year	\$ 20,171
4	Charges during year:	
5	Refunds	
6	Percentage of revenue basis	
7	Proportionate cost basis	
8	Present worth basis	
9	Total refunds	\$ -
10	Transfers to Acct. 265, Contributions in aid of Construction	
11	Due to expiration of contracts	
12	Due to present worth discount	
13	Total transfers to Acct. 265	\$ -
14	Securities Exchanged for Contracts	
15	Subtotal - charges during year	\$ -
16	Balance end of year	\$ 20,171

SCHEDULE A-31
Account 253 - Other Credits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	SRF Regional Project Surcharge	91,403	130,094
2	Deferred Interest - L/T Debt	15,967	14,739
3			
4			
5	Total	\$ 107,370	\$ 144,833

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	\$ 1,819,926			1,819,926	
2	Add:					
3	Contributions received during year	\$ 40			40	
4	Other credits	\$ -				
5	Total credits	\$ 40	\$ -	\$ -	\$ 40	\$ -
6	Deduct:					
8	Non-depreciable property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Balance end of year	\$ 1,819,966	\$ -	\$ -	\$ 1,819,966	\$ -

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	486,635
2	Add: Charges from the following:	
3	Acct. 108 Accum. Depre. Water Plant	20,897
4	Acct. 108.2 Accum. Depre. Water Plant - Grant Funds	26,848
5	Acct. 108.3 Accum. Depre. Water Plant - Other	
6	Other debits	
7	Total debits	\$ 47,745
8	Deduct:	
10	Other credits	
12	Balance end of year	\$ 534,380

**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	308,139
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	252,560
6	403	Depreciation Expense	A-3	31,104
7	407	SDWBA Loan Amortization Expense	A-3	-
8	408	Taxes Other Than Income Taxes	B-3	12,067
9	409	State Corporate Income Tax Expense	B-3	-
10	410	Federal Corporate Income Tax Expense	B-3	-
11		Total operating revenue deductions		\$ 295,731
12		Total utility operating income		\$ 12,408
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-5	41
16	426	Miscellaneous Non-Utility Expense	B-5	2,804
17	427	Interest Expense (excluding SDWBA)	B-6	2,483
18	427	Interest Expense (SDWBA)	B-6	-
19		Total other income and deductions		\$ (5,247)
20		Net income		\$ 7,162

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			\$ -
4		460.2 Commercial and Miscellaneous			\$ -
5		460.3 Large Water Users			\$ -
6		460.4 Safe Drinking Water Bond Surcharge			\$ -
7		460.5 Other Unmetered Revenue			\$ -
8		Subtotal	\$ -	\$ -	\$ -
9					
10	462	Fire protection and hydrant revenue			
11		462.1 Public Fire Protection			\$ -
12		462.2 Private Fire Protection			\$ -
13		Subtotal	\$ -	\$ -	\$ -
14					
15	465	Irrigation revenue			\$ -
16					
17	470	Metered water revenue			
18		470.1 Residential, Single-family, Multiple Dwelling Units	260,801	239,020	\$ 21,781
19		470.2 Commercial and Multi-residential Master Metered	31,591	26,074	\$ 5,518
20		470.3 Large Water Users	12,626	12,342	\$ 284
21		470.4 Safe Drinking Water Bond Surcharge			\$ -
22		470.5 Other Metered Revenues	480	777	\$ (297)
23		Subtotal	\$ 305,499	\$ 278,214	\$ 27,285
24		Total water service revenues	\$ 305,499	\$ 278,214	\$ 27,285
25					
26	480	Other water revenue & approved surcharges	2,640	17,629	\$ (14,989)
27		Total Operating Revenues	\$ 308,139	\$ 295,843	\$ 12,296

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	29,511	25,042	\$ 4,469
4	615	Power	94,930	91,681	\$ 3,250
5	618	Other Volume Related Expenses	7,320	6,019	\$ 1,300
6		Total volume related expenses	\$ 131,761	\$ 122,742	\$ 9,019
7					
8		NON-VOLUME RELATED EXPENSES			
9	630	Employee Labor	25,120	23,750	\$ 1,370
10	640	Materials	2,259	2,366	\$ (107)
11	650	Contract Work	2,751	1,155	\$ 1,596
12	660	Transportation Expense	6,473	6,193	\$ 280
13	664	Other Plant Maintenance Expenses	-	37	\$ (37)
14		Total non-volume related expenses	\$ 36,603	\$ 33,501	\$ 3,102
15		Total plant operation and maintenance exp.	\$ 168,364	\$ 156,243	\$ 12,120
16					
17		ADMINISTRATIVE AND GENERAL EXPENSES			
18	670	Office Salaries	28,559	28,917	\$ (358)
19	671	Management Salaries	8,939	6,660	\$ 2,279
20	674	Employee Pensions and Benefits	11,120	11,609	\$ (489)
21	676	Uncollectible Accounts Expense	-	-	\$ -
22	678	Office Services and Rentals	5,421	5,466	\$ (45)
23	681	Office Supplies and Expenses	12,218	14,508	\$ (2,290)
24	682	Professional Services	924	881	\$ 43
25	684	Insurance	7,036	7,513	\$ (477)
26	688	Regulatory Compliance Expense			\$ -
27	689	General Expenses	9,980	4,677	\$ 5,303
28		Total administrative and general expenses	\$ 84,196	\$ 80,230	\$ 3,966
29	800	Expenses Capitalized - Credit (Optional)			\$ -
30	900	Clearing Accounts (Optional)			\$ -
31		Net administrative and general expense	\$ 84,196	\$ 80,230	\$ 3,966
32		Total Operating Expenses	\$ 252,560	\$ 236,473	\$ 16,087

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	7,262		\$ 7,262
3	408.2 Payroll taxes	4,805		\$ 4,805
4	408.3 Other taxes and licenses			\$ -
5	Total taxes other than income taxes	\$ 12,067	\$ -	\$ 12,067
6				
7	409 State corporate income tax			\$ -
8	410 Federal corporate income tax			\$ -
9	Total income taxes	\$ -	\$ -	\$ -
10				
11	Total	\$ 12,067	\$ -	\$ 12,067

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	41	
2	Non-utility Expense - Bank Fees		2,804
3			
4			
5	Total	\$ 41	\$ 2,804

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	DWR Loan Interest	2,483
4		
5		
6		
7		
8		
9		
10	Total	\$ 2,483

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	7	25,120		\$ 25,120
2	670	Office salaries	10	28,559		\$ 28,559
3	671	Management salaries	1	8,939		\$ 8,939
4						\$ -
5						\$ -
6		Total	18	\$ 62,618	\$ -	\$ 62,618

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: <u> X </u> (If the answer is in the affirmative, make appropriate replies to the following questions)*		
2.	Name of each organization or person that was a party to such a contract or agreement.		
3.	Date of original contract or agreement: _____		
4.	Date of each supplement or agreement: _____		
5.	Amount of compensation paid during the year for supervision or management:		\$ _____
6.	To whom paid: _____		
7.	Nature of payment (salary, traveling expenses, etc.): _____		
8.	Amounts paid for each class of service: _____		
9.	Basis for determination of such amounts: _____		
10.	Distribution of payments:		Amount
	(a) Charged to operating expenses		\$ _____
	(b) Charged to capital amounts		\$ _____
	(c) Charged to other account		\$ _____
	Total		\$ _____ -
11.	Distribution of charges to operating expenses by primary accounts: Number and Title of Account:		Amount
	_____		\$ _____
	_____		\$ _____
	Total		\$ _____ -
12.	What relationship, if any, exists between respondent and supervisory and/or managing concerns?		
* File with this report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished, in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.			

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

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	NONE								
2									
3									
4									
5									

WELLS							Annual Quantities Pumped 100 CF	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity GPM		
6	1	Pentz Rd.		8"	105	70	15,837	
7	2	Country Club Dr.		6"	N/A	25	-	Standby
8	3	Sierra Del Sol		6"	376	75	18,155	
9								
10								

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11	NONE						
12							
13							
14							
15							

Purchased Water for Resale	
16	Purchased from Butte County Lake Oroville Reservoir
17	Annual quantities purchased 71,288 100 CF
18	Purchased from Paradise Irrigation District
19	Annual quantities purchased 148 100 CF

* 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			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	4	2,080,000	
12	Concrete			
13	Total	4	2,080,000	

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									
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos									
19	Welded steel									
20	Wood									
21	Other									
22	Total	-	-	-	-	-	-	-	-	-

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									-
24	Cast Iron (cement lined)									-
25	Concrete									-
26	Copper									-
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos									-
31	Welded steel									-
32	Wood									-
33	Other (Plastic)				13,200					13,200
	Other (cement/asbestos/transite & C							79,200		79,200
34	Total	-	-	-	13,200	-	-	79,200	-	92,400

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	326	326		
3/4 - in	14	14		
1 - in	35	37		
1 1/2 - in	1	1		
2 - in	5	5		
3 - in				
4 - in	1	1		
6 - in	1	1		
Other				
Total	383	385	-	-

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	326	329
3/4 - in	14	14
1 - in	37	44
2 - in	1	1
3 - in	5	5
4 - in		
6 - in	1	1
- in	1	1
Other		
Total	385	395

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							Subtotal	
	January	February	March	April	May	June	July		
Single-family residential	2,650	2,143	2,117	2,689	3,970	9,576	13,516	36,661	
Commercial and Multi-residential	656	597	559	648	614	924	1,249	5,248	
Large water users	-	-	-	-	-	-	-	-	
Public authorities	60	42	57	130	62	111	109	572	
Irrigation	25	22	23	29	25	47	10	182	
Other (Sewer Flush)	-	-	-	0	-	0	0	1	
Total	3,391	2,805	2,756	3,496	4,670	10,659	14,885	42,663	
	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Single-family residential	12,286	12,894	9,420	7,235	3,220	45,054	81,715	71,881	
Commercial and Multi-residential	1,159	1,300	1,051	1,076	866	5,452	10,699	8,325	
Large water users	-	-	-	-	-	-	-	-	
Public authorities	80	97	42	34	72	326	898	720	
Irrigation	58	31	27	30	22	167	349	404	
Other (Sewer Flush)	-	0	-	-	-	0	1	1	
Total	13,583	14,322	10,540	8,374	4,180	50,999	93,661	81,331	

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:

\$ 53,036

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch	198	\$ 16.03
3/4 inch	1	\$ 24.03
1 inch	5	\$ 40.06
1 1/2 inch	-	\$ 80.12
2 inch	2	\$ 128.19
3 inch	-	\$ 240.37
4 inch	-	\$ 400.61
6 inch	1	\$ 801.22
Number of Flat Rate Customers		
Total	207	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 10,819
Add: Surcharge collections	<u>53,036</u>
Interest earned	<u>59</u>
Other deposits	<u>5,596</u>
Less: Loan payments	<u>(47,572)</u>
Bank charges	<u> </u>
Other withdrawals	<u> </u>
Balance at end of year	<u>\$ 21,938</u>

4. Reason for other deposits/withdrawals

Other deposits due to closing SRF Refund Acct I. Refunds issued 2013 & 2014, final remittance 2017.

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
 Date Opened: December 2013

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	\$ 16,105
Deposits during the year	_____
Interest earned for calendar year	40
Withdrawals from this account	_____
Balance at end of year	\$ 16,145

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

DECLARATION

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

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

of _____ Del Oro Water Co., Inc. - Lime Saddle District
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2017, through December 31, 2017.

Secretary/Director Corporate Accounting

Title (Please Print)

Signature

530-809-3960

Telephone Number

3/31/2018

Date

INDEX

	<u>PAGE</u>
Advances for construction	24
Assets	10
Balance Sheet	10-11
Common Stock	20
Contributions in aid of construction	26
Depreciation and amortization reserves	15
Declaration	39
Deferred taxes	19
Dividends appropriations	20
Employees and their compensation	31
Engineering and management fees	32
Excess Capacity and Non-Tariffed Services	9
Facilities Fees Data	38
Income Statement	27
Liabilities	11
Loans to officers, directors, or shareholders	32
Long-term debt	22
Management compensation	31
Meters and services	35
Non-utility property	14
Officers	5
Operating expenses	29
Operating revenues	28
Organization and control	5
Other current assets	19
Other income	31
Other paid in capital	21
Payables to affiliated companies	22
Population served	30
Proprietary capital	22
Purchased water for resale	33
Receivables from affiliated companies	18
Retained earnings	21
Safe Drinking Water Bond Act/State Revolving Fund Data	37
Service connections	35
Sources of supply and water developed	33
Status with Board of Health	36
Stockholders	20
Storage facilities	33
Taxes	30
Transmission and distribution facilities	34
Utility plant	12-13
Water delivered to metered customers	35
Water plant in service	12-13
Water plant held for future use	14