

Received \_\_\_\_\_  
Examined \_\_\_\_\_

CLASS B and C  
WATER UTILITIES

U# \_\_\_\_\_

2017  
ANNUAL REPORT  
OF

Del Oro Water Co., Inc.

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**Paradise Pines District**

---

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

Drawer 5172

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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

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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](mailto: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. - Paradise Pines 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): Magalia, 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:
 

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

Name: <u>Robert S. Fortino</u>	Title: <u>Chief Executive Officer - Director</u>
Name: <u>Bryan Fortino</u>	Title: <u>Chief Financial Officer - Director</u>
Name: <u>Paul Matulich</u>	Title: <u>Asst. Secretary - Director</u>
Name: <u>Janice Hanna</u>	Title: <u>Secretary</u>
  
8. Names of associated companies: Utility Management Services, 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:
 

<u>Jim Roberts T2-13963 &amp; D3-20597</u>
<u>Jake Kevwitch T2-31539 &amp; D2-36018</u>
<u>Richie J McDonald T2-34495 &amp; D4-40246</u>
<u>Kristopher Howland T1-39098 &amp; D1-45221</u>
<u>Brandan Niblett D2-49331</u>
  
12. This annual report was prepared by:
 

Name of firm or consultant:	_____
Address of firm or consultant:	_____ _____
Phone Number of firm or consultant:	<u>( )</u>

# **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. - Paradise Pii 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>
<b>UTILITY PLANT DATA</b>			
1 Utility Plant	\$ 12,871,331	\$ 13,076,608	\$ 12,973,970
2 Accumulated Depreciation/Amortization	(5,207,298)	(5,499,659)	(5,353,479)
3 Net Utility Plant	7,664,033	7,576,949	7,620,491
4 Advances for Construction	171,215	167,917	169,566
5 Contributions in Aid of Construction	1,785,738	1,788,920	1,787,329
6 Accumulated Deferred Taxes	-	-	-
7			
8			
9			
<b>10 CAPITALIZATION</b>			
11 Common Stock	21,820	21,820	21,820
12 Preferred Stock	-	-	-
13 Retained Earnings	(313,951)	(528,066)	(421,008)
14 Total Corporate Capital and Retained Earnings	4,282,165	4,068,050	4,175,108
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	3,263,980	3,105,841	3,184,910

# INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2017

Name of Utility: Del Oro Water Co., Inc. - Paradise Pines Dist.

Telephone: 530-894-1100 ext 103

**INCOME/EXPENSES DATA**

	Annual Amount
1 Operating Revenues	\$ 2,347,089
2 Operating Expenses	1,891,914
3 Depreciation	191,953
4 SDWBA Loan Amortization Expense	-
5 Taxes	91,931
6 Utility Operating Income	171,291
7 Non-Utility Income	33,955
8 Interest Expense	-
9 Net Income	172,639

10

**OPERATING EXPENSES DATA**

12 Purchased Water	198,370
13 Power	279,269
14 Other Volume Related Expenses	1,513
15 Non-Volume Related Expenses	471,737
16 Administrative and General Expenses	941,025

17

**OTHER DATA**

19

			Annual Average
20 <u>Active Service Connections</u> (Exc. Fire Protect.)_____	Jan. 1	Dec. 31	
21			
22 Metered Service Connections	4,690	4,697	4,694
23 Flat Rate Service Connections	-	-	-
24 Total Active Service Connections	4,690	4,697	4,694



**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 GRC's										
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		<b>UTILITY PLANT</b>			
2	101	Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	A-1, A-1a	9,297,624	9,163,449
3	101.1	Water Plant in Service - SDWBA/SRF	A-1, A-1b	3,707,883	3,707,883
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	71,101	-
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	-	-
13		Total Utility Plant		\$ 13,076,608	\$ 12,871,331
14	108	Accumulated Depreciation of Water Plant	A-3	(5,221,568)	(5,021,904)
15	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	(278,091)	(185,394)
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		\$ (5,499,659)	\$ (5,207,298)
19		Net Utility Plant		\$ 7,576,949	\$ 7,664,033
20					
21		<b>INVESTMENTS</b>			
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		<b>CURRENT AND ACCRUED ASSETS</b>			
30	131	Cash	A-6	257,466	385,876
31	132	Cash - Special Deposits	A-7	72,831	50,859
32	141	Accounts Receivable - Customers	A-8	101,654	103,511
33	142	Receivables from Affiliated Companies	A-9	79,826	162,472
34	143	Accumulated Provision for Uncollectible Accounts	A-10	-	-
35	151	Materials and Supplies	A-11	7,157	7,157
36	174	Other Current Assets	A-12	165,002	162,887
37		Total current and accrued assets		\$ 683,937	\$ 872,761
38					
39	180	Deferred Charges	A-13	98,986	98,986
40	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41					
42		<b>Total Assets and Other Debits</b>		\$ 8,359,871	\$ 8,635,780

**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		<b>CORPORATE CAPITAL AND RETAINED EARNINGS</b>			
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	4,574,296	4,574,296
6	215	Retained Earnings	A-20	(528,066)	(313,951)
7		Total corporate capital and retained earnings		\$ 4,068,050	\$ 4,282,165
8					
9		<b>PROPRIETARY CAPITAL</b>			
10	218	Proprietary Capital	A-21	-	-
11					
12		<b>LONG TERM DEBT</b>			
13	224	Long-term Debt	A-22	3,105,841	3,263,980
14					
15		<b>CURRENT AND ACCRUED LIABILITIES</b>			
16	230	Payables to Affiliated Companies	A-23	-	-
17	231	Accounts Payable	A-24	88,255	68,143
18	232	Short-term Notes Payable	A-25	-	-
19	233	Customer Deposits	A-26	44,626	41,093
20	236	Taxes Accrued	A-27	11,081	9,542
21	237	Interest Accrued	A-28	-	-
22	241	Other Current Liabilities	A-29	62,934	61,319
23		Total current and accrued liabilities		\$ 206,896	\$ 180,096
24					
25		<b>DEFERRED CREDITS</b>			
26	252	Advances for Construction	A-30	167,917	171,215
27	253	Other Credits	A-31	1,010,761	840,919
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		\$ 1,178,677	\$ 1,012,134
32					
33		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
34	265	Contributions in Aid of Construction	A-35	1,788,920	1,785,738
35	272	Accumulated Amortization of Contributions	A-36	(1,710,422)	(1,702,938)
36		Net Contributions in Aid of Construction		\$ 78,498	\$ 82,800
		Accum Amort - Regional Project		\$ (278,091)	\$ (185,394)
37		<b>Total Liabilities and Other Credits</b>		\$ 8,359,871	\$ 8,635,780

**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)	9,163,449	134,176	-	-	\$ 9,297,624
2	101.1	Water Plant In Service - SDWBA/SRF (Sch A-1b)	3,707,883	-	-	-	\$ 3,707,883
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	-	71,101			\$ 71,101
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					\$ -
12		<b>Total utility plant</b>	<b>\$ 12,871,331</b>	<b>\$ 205,277</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,076,608</b>

\* 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		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible Plant	28,096				\$ 28,096
3	303	Land	100,874				\$ 100,874
4		Total non-depreciable plant	\$ 128,970	\$ -	\$ -	\$ -	\$ 128,970
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures	234,489	1,673			\$ 236,161
8	307	Wells	932,806	34,839			\$ 967,645
9	311	Pumping Equipment	1,083,428	52,711			\$ 1,136,139
10	317	Other Water Source Plant	3,834				\$ 3,834
11	320	Water Treatment Plant	-				\$ -
12	330	Reservoirs, Tanks and Standpipes	821,220				\$ 821,220
13	331	Water Mains	4,468,602	8,601			\$ 4,477,203
14	333	Services and Meter Installations	298,861				\$ 298,861
15	334	Meters	473,468	1,709			\$ 475,177
16	335	Hydrants	134,080				\$ 134,080
17	339	Other Equipment	250,784	5,554			\$ 256,338
18	340	Office Furniture and Equipment	262,956	29,088			\$ 292,044
19	341	Transportation Equipment	69,951				\$ 69,951
20		Total depreciable plant	\$ 9,034,479	\$ 134,176	\$ -	\$ -	\$ 9,168,654
21		<b>Total water plant in service</b>	<b>\$ 9,163,449</b>	<b>\$ 134,176</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,297,624</b>

\* 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		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible Plant					\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		<b>DEPRECIABLE PLANT</b>					
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		<b>Total water plant in service</b>	\$ 5,295,302	\$ -	\$ -	\$ -	\$ 5,295,302

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

\*\*Assets are held & detailed in Lime Saddle District. The above total is the entire total shared SRF Loan for the Regional Intertie Project, of which **Paradise Pines' portion is \$3,707,883.**

**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		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible Plant					\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		<b>DEPRECIABLE PLANT</b>					
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		<b>Total water plant in service</b>	\$ -	\$ -	\$ -	\$ -	\$ -

\* 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	<b>NONE</b>			
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	<b>NONE</b>		
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	5,021,904	185,394			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	7,484	92,697			
4	(b) Charged to Account 403	191,953				
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	227				
10	Total Credits	\$ 199,664	\$ 92,697	\$ -	\$ -	\$ -
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	\$ 5,221,568	\$ 278,091	\$ -	\$ -	\$ -
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE: 3.0%					
19						
20	(2) EXPLANATION OF ALL OTHER CREDITS:					
21	Prior period adjustment					
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	213,457	5,697			\$ 219,154
2	307	Wells	560,866	25,477			\$ 586,343
3	311	Pumping Equipment	394,775	29,765			\$ 424,540
4	317	Other Water Source Plant	2,689				\$ 2,689
5	320	Water Treatment Plant	-				\$ -
6	330	Reservoirs, Tanks and Standpipes	505,749	22,234			\$ 527,983
7	331	Water Mains	2,205,143	86,067			\$ 2,291,210
8	333	Services and Meter Installations	294,532	539			\$ 295,071
9	334	Meters	302,545	8,889			\$ 311,434
10	335	Hydrants	124,210	521			\$ 124,731
11	339	Other Equipment	262,100	7,748			\$ 269,848
12	340	Office Furniture and Equipment	86,153	12,527			\$ 98,680
13	341	Transportation Equipment	69,685	200			\$ 69,885
14		Total	\$ 5,021,904	\$ 199,664	\$ -	\$ -	\$ 5,221,568

**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	<b>NONE</b>		
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	250	250
2	131.2 Cash in Bank	385,626	257,216
3			
4			
5	Total	\$ 385,876	\$ 257,466

**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	54,503	72,831
2	Facilities Fees	-	-
3	SRF Refund Account	(3,645)	-
4			
5	Total	\$ 50,859	\$ 72,831

**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	Paradise Pines District Billing	102,251	100,343
2	Rents Receivable	1,260	1,311
3			
4			
5	Total	\$ 103,511	\$ 101,654

**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 Receivables	48,372	45,013
3			
4			
5	Total	\$ 162,472	\$ 79,826

**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	\$ -

<b>SCHEDULE A-11</b>			
<b>Account 151 - Materials and Supplies</b>			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Materials & Supplies	7,157	7,157
2			
3			
4			
5	Total	\$ 7,157	\$ 7,157

<b>SCHEDULE A-12</b>			
<b>Account 174 - Other Current Assets</b>			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Prepaid Insurance	7,592	4,039
2	Cash Surrender Value Asset	155,295	160,963
3			
4			
5	Total	\$ 162,887	\$ 165,002

<b>SCHEDULE A-13</b>			
<b>Account 180 - Deferred Charges</b>			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	2012 SRF Legal Expense	31,587	31,587
2	Affiliate App Exp	64,207	64,207
3	Deferred 2014 Drought Expense	3,192	3,192
4			
5	Total	\$ 98,986	\$ 98,986

<b>SCHEDULE A-14</b>			
<b>Account 181 - Accumulated Deferred Income Tax Assets</b>			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	<b>NONE</b>		
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 <sup>1</sup> (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		\$ -

<sup>1</sup> 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 <sup>1</sup> (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				\$ -	\$ -		\$ -

<sup>1</sup> 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	-

<b>SCHEDULE A-18</b> <b>Account 206 - Subchapter S Corporation Accumulated Adjustments Account</b> <b>N/A</b>		
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	\$ -

<b>SCHEDULE A-19</b> <b>Account 211 - Other Paid in Capital (Corporations only)</b>			
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.	4,142,072	4,142,072
4			
5	Total	\$ 4,574,296	\$ 4,574,296

<b>SCHEDULE A-20</b> <b>Account 215 - Retained Earnings</b> <b>(Corporations Only)</b>		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year	(313,951)
2	Add: Credits	
3	Net income	172,639
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$ 172,639
7		
8	Less: Debits	
9	Net losses	
10	Prior period adjustments	(227)
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	(386,527)
13	Other debits (detail)	
14	Total Debits	(386,754)
15	Balance end of year	\$ (528,066)

**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	SRF Loan	9/1/09	8/31/29	3,263,980	3,105,841	2.28%	73,777	73,777
2								
3								
4								
5								
6								
7								
8	Total			\$ 3,263,980	\$ 3,105,841		\$ 73,777	\$ 73,777

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

**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	68,143	88,255
2			
3			
4			
5	Total	\$ 68,143	\$ 88,255

**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	41,093	44,626
2			
3			
4			
5	Total	\$ 41,093	\$ 44,626

**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		
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	6,791	8,747
2	Salaries & Wages Payable	54,528	54,187
3			
4			
5	Total	\$ 61,319	\$ 62,934

**SCHEDULE A-30**  
**Account 252 - Advances for Construction**

Line No.	(a)	Amount (b)
1	Balance beginning of year	171,215
2	Additions during year	
3	Subtotal - Beginning balance plus additions during year	\$ 171,215
4	Charges during year:	
5	Refunds	
6	Percentage of revenue basis	
7	Proportionate cost basis	(116)
8	Present worth basis	
9	Total refunds	\$ (116)
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	\$ (3,299)
16	Balance end of year	\$ 167,917



**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	547,595	730,339
4			
5	Total	\$ 840,919	\$ 1,010,761

**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	<b>NONE</b>		
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	<b>NONE</b>		
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	<b>NONE</b>		
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	\$ 1,785,738			1,785,738	
2	Add:					
3	Contributions received during year	\$ 3,183			3,183	
4	Other credits	\$ -				
5	Total credits	\$ 3,183	\$ -	\$ -	\$ 3,183	\$ -
6	Deduct:					
8	Non-depreciable property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Balance end of year	\$ 1,788,920	\$ -	\$ -	\$ 1,788,920	\$ -

**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	1,702,938
2	Add: Charges from the following:	
3	Acct. 108 Accum. Depre. Water Plant	7,484
4	Acct. 108.2 Accum. Depre. Water Plant - Grant Funds	
5	Acct. 108.3 Accum. Depre. Water Plant - Other	
6	Other debits	
7	Total debits	\$ 7,484
8	Deduct:	
10	Other credits	
12	Balance end of year	\$ 1,710,422

**SCHEDULE B  
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
1		<b>UTILITY OPERATING INCOME</b>		
2	400	Operating Revenues	B-1	2,347,089
3				
4		<b>OPERATING REVENUE DEDUCTIONS</b>		
5	401	Operating Expenses	B-2	1,891,914
6	403	Depreciation Expense	A-3	191,953
7	407	SDWBA Loan Amortization Expense	A-3	-
8	408	Taxes Other Than Income Taxes	B-3	91,131
9	409	State Corporate Income Tax Expense	B-3	800
10	410	Federal Corporate Income Tax Expense	B-3	-
11		Total operating revenue deductions		\$ 2,175,798
12		Total utility operating income		\$ 171,291
13				
14		<b>OTHER INCOME AND DEDUCTIONS</b>		
15	421	Non-Utility Income	B-5	33,955
16	426	Miscellaneous Non-Utility Expense	B-5	32,607
17	427	Interest Expense (excluding SDWBA)	B-6	-
18	427	Interest Expense (SDWBA)	B-6	-
19		Total other income and deductions		\$ 1,348
20		Net income		\$ 172,639

**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		<b>WATER SERVICE REVENUES</b>			
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	2,061,118	1,826,102	\$ 235,016
19		470.2 Commercial and Multi-residential Master Metered	61,207	58,758	\$ 2,448
20		470.3 Large Water Users	65,957	50,751	\$ 15,207
21		470.4 Safe Drinking Water Bond Surcharge			\$ -
22		470.5 Other Metered Revenues	21,229	16,003	\$ 5,227
23		Subtotal	\$ 2,209,511	\$ 1,951,613	\$ 257,898
24		Total water service revenues	\$ 2,209,511	\$ 1,951,613	\$ 257,898
25					
26	480	Other water revenue & approved surcharges	137,578	313,683	\$ (176,106)
27		Total Operating Revenues	\$ 2,347,089	\$ 2,265,296	\$ 81,793

**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		<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
2		<b>VOLUME RELATED EXPENSES</b>			
3	610	Purchased Water	198,370	171,428	\$ 26,941
4	615	Power	279,269	255,953	\$ 23,316
5	618	Other Volume Related Expenses	1,513	1,671	\$ (157)
6		Total volume related expenses	\$ 479,152	\$ 429,052	\$ 50,100
7					
8		<b>NON-VOLUME RELATED EXPENSES</b>			
9	630	Employee Labor	306,467	290,007	\$ 16,459
10	640	Materials	41,386	37,595	\$ 3,790
11	650	Contract Work	40,800	38,128	\$ 2,672
12	660	Transportation Expense	78,970	75,617	\$ 3,353
13	664	Other Plant Maintenance Expenses	4,114	3,904	\$ 210
14		Total non-volume related expenses	\$ 471,737	\$ 445,252	\$ 26,485
15		Total plant operation and maintenance exp.	\$ 950,888	\$ 874,304	\$ 76,585
16					
17		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
18	670	Office Salaries	348,416	349,454	\$ (1,038)
19	671	Management Salaries	109,053	79,984	\$ 29,069
20	674	Employee Pensions and Benefits	135,715	141,442	\$ (5,727)
21	676	Uncollectible Accounts Expense	5,654	2,225	\$ 3,429
22	678	Office Services and Rentals	71,411	71,145	\$ 266
23	681	Office Supplies and Expenses	149,063	164,444	\$ (15,380)
24	682	Professional Services	11,277	14,128	\$ (2,851)
25	684	Insurance	51,502	52,820	\$ (1,318)
26	688	Regulatory Compliance Expense			\$ -
27	689	General Expenses	58,934	26,474	\$ 32,459
28		Total administrative and general expenses	\$ 941,025	\$ 902,115	\$ 38,910
29	800	Expenses Capitalized - Credit (Optional)			\$ -
30	900	Clearing Accounts (Optional)			\$ -
31		Net administrative and general expense	\$ 941,025	\$ 902,115	\$ 38,910
32		Total Operating Expenses	\$ 1,891,914	\$ 1,776,419	\$ 115,495

**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	29,508		\$ 29,508
3	408.2 Payroll taxes	61,624		\$ 61,624
4	408.3 Other taxes and licenses			\$ -
5	Total taxes other than income taxes	\$ 91,131	\$ -	\$ 91,131
6				
7	409 State corporate income tax	800		\$ 800
8	410 Federal corporate income tax			\$ -
9	Total income taxes	\$ 800	\$ -	\$ 800
10				
11	Total	\$ 91,931	\$ -	\$ 91,931

**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	193	
2	Non-utility Expense - Bank Fees		21,109
3	Non-utility Expense		11,498
4	Rental Income	33,762	
5	Total	\$ 33,955	\$ 32,607

**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		
4		
5		
6		
7		
8		
9		
10	Total	\$ -

**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	306,467		\$ 306,467
2	670	Office salaries	10	348,416		\$ 348,416
3	671	Management salaries	1	109,053		\$ 109,053
4						\$ -
5						\$ -
6		Total	18	\$ 763,936	\$ -	\$ 763,936

**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? <b>Answer:</b> Yes: _____ No: <b>X</b> (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) <sup>2</sup>				Annual Quantities Diverted .....(Unit) <sup>2</sup>	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	<b>NONE</b>								
2									
3									
4									
5									

WELLS							Annual Quantities Pumped 100 CF	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water (feet)	Pumping Capacity (GPM)		
6	Imperial (#1)			16"	N/A	100	-	Inactive
7	Brandy (#2)			20"	213	950	143,298	
8	W Park Dr (#3)			12"	435	500	67,490	
9	Compton (#4)			14"	344	550	54,527	
10	Lakeridge (#6)			14"	491	500	75,331	

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

Purchased Water for Resale							
16	Purchased from <b>DOWC-Stirling Bluffs District</b>						
17	Annual quantities purchased				111,279	100 CF	
18							
19							

\* 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	3	2,900,000	
12	Concrete			
13	Total	3	2,900,000	

### 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						3,261		10,420	7,355
19	Welded steel				3,260		30,428		43,253	31,262
20	Wood									
21	Other (PVC)				6,103		29,082		70,533	70,105
22	Total	-	-	-	9,363	-	62,771	-	124,206	108,722

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								3,361	24,397
31	Welded steel	16,719							3,239	128,161
32	Wood									-
33	Other (PVC)	12,957								188,780
34	Total	29,676	-	-	-	-	-	-	6,600	341,338

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	4643	4,650		
3/4 - in	3	3		
1 - in	23	23		
1 1/2 - in	10	10		
2 - in	7	7		
3 - in	2	2		
4 - in	1	1		
6 - in	1	1		
Other				
Total	4,690	4,697	-	-

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	4,650	4,767
3/4 - in	3	3
1 - in	23	27
1 1/2 - in	10	10
2 - in	7	7
3 - in	2	2
4 - in	1	2
6 - in	1	1
Other		
Total	4,697	4,819

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	22,127	19,086	18,202	21,842	19,483	31,943	40,024		172,708
Commercial and Multi-residential	648	597	540	812	579	942	1,239		5,357
Large water users	-	-	-	-	-	-	-		-
Public authorities	102	159	213	161	116	514	1,726		2,991
Irrigation	30	25	22	27	21	55	177		358
Other	-	-	-	-	-	-	-		-
Total	22,907	19,867	18,977	22,842	20,200	33,454	43,166		181,414
	During Current Year							Total	Total Prior Year
	August	September	October	November	December	Subtotal			
Single-family residential	39,316	44,357	32,852	29,984	21,791	168,300	341,008		305,477
Commercial and Multi-residential	1,090	1,291	897	983	841	5,103	10,460		10,823
Large water users	-	-	-	-	-	-	-		-
Public authorities	1,878	2,563	1,577	483	64	6,564	9,555		6,188
Irrigation	269	40	3	0	0	312	670		532
Other	-	-	-	-	-	-	-		-
Total	42,552	48,252	35,328	31,451	22,697	180,280	361,694		323,019

<sup>1</sup> 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-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: **NONE**

Bank Name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Account Number: \_\_\_\_\_  
 Date Opened: \_\_\_\_\_

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	\$ _____
Deposits during the year	_____
Interest earned for calendar year	_____
Withdrawals from this account	_____
Balance at end of year	\$ _____

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. - Paradise Pines 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

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