

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

CLASS B and C  
WATER UTILITIES

U# 61-W

2019  
ANNUAL REPORT  
OF

Del Oro Water Co., Inc.

---

**COMBINED (All Districts)**

---

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

Drawer 5172

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Chico, CA  
(OFFICIAL MAILING ADDRESS)

95927  
ZIP

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE YEAR ENDED DECEMBER 31, 2019

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2020

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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, 2020**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION**  
**WATER DIVISION**  
**ATTN: BRUCE DEBERRY**  
**505 VAN NESS AVENUE, ROOM 3200**  
**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, 2019, through December 31, 2019. Fiscal year reports will not be accepted.

**GENERAL INFORMATION**

1. Name under which utility is doing business: Del Oro Water Co., Inc.

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

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

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

5. Service Area (Refer to district reports if applicable): See individual district reports: Paradise Pines, Lime Saddle, Magalia, Stirling Bluffs, Ferndale, Johnson Park, Country Estates, Black Butte, California Pines, Arbuckle, Strawberry, River Island, Mount Lassen, Tulare, Metropolitan, Traver, Buzztail, Benbow, Larkspur Meadows, and Hat Creek.

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)  
Name: See individual district reports noted above Telephone: 530-809-3960  
Address: Drawer 5172, Chico, California 95927

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

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

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

9. Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:  
Name: John Parrish, Hat Creek Water Company Date: 8/7/2019  
Name: \_\_\_\_\_ Date: \_\_\_\_\_  
Name: \_\_\_\_\_ Date: \_\_\_\_\_  
Name: \_\_\_\_\_ Date: \_\_\_\_\_

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

11. List Name, Grade, and License Number of all Licensed Operators:  
See individual district reports noted above  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

12. This annual report was prepared by:  
Name of firm or consultant: \_\_\_\_\_  
Address of firm or consultant: \_\_\_\_\_  
Phone Number of firm or consultant: ( )

# **INSTRUCTIONS**

## **FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL WATER UTILITIES**

To prepare the attached data sheets, refer to the Balance Sheet, Income Statement and supporting detail schedules in the annual report for the required data.

Please follow the instructions below:

1. 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 2019

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

Person Responsible for this Report: Janice Hanna

	<u>1/1/2019</u>	<u>12/31/2019</u>	<u>Average</u>
<b>UTILITY PLANT DATA</b>			
1 Utility Plant	\$ 34,780,911	\$ 36,469,507	\$ 35,625,209
2 Accumulated Depreciation/Amortization	(12,306,393)	(14,033,047)	(13,169,720)
3 Net Utility Plant	22,474,519	22,436,460	22,455,489
4 Advances for Construction	905,840	875,857	890,848
5 Contributions in Aid of Construction	8,620,133	8,629,313	8,624,723
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	(829,651)	(1,108,315)	(968,983)
14 Total Corporate Capital and Retained Earnings	14,423,656	14,774,867	14,599,261
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	3,953,320	3,755,671	3,854,495

# INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2019

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

<b>INCOME/EXPENSES DATA</b>		Annual Amount
1	Operating Revenues	\$ 5,567,857
2	Operating Expenses	4,063,558
3	Depreciation	499,013
4	SDWBA Loan Amortization Expense	-
5	Taxes	287,673
6	Utility Operating Income	717,612
7	Non-Utility Income	79,812
8	Interest Expense	5,195
9	Net Income	660,971
10		
11	<b>OPERATING EXPENSES DATA</b>	
12	Purchased Water	236,414
13	Power	522,320
14	Other Volume Related Expenses	43,960
15	Non-Volume Related Expenses	1,343,398
16	Administrative and General Expenses	1,917,467
17		
18	<b>OTHER DATA</b>	
19		
20	<u>Active Service Connections</u> (Exc. Fire Protect.) _____	Annual Average
21		
22	Metered Service Connections	Jan. 1      Dec. 31
23	Flat Rate Service Connections	6,238      6,457      6,348
24	Total Active Service Connections	164      164      164
		6,402      6,621      6,512



**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 2019:

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	31639.77	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		1987.34			681000					
7	Excess Capacity of CBSW Software - UMS		3782.04			681000					
8	Excess Capacity of Folding Machine - UMS		3362.92			678000					
9	Excess Capacity Office Staff plus Load - UMS & Safor		15760.40			670000					
10	Excess Capacity Management plus Load - UMS & Safor		9328.56			671000					
11	Excess Capacity Payroll Tax - UMS & Safor		1702.69			408002					
12	Excess Capacity Wcomp - UMS & Safor		89.14			684001					
13	Excess Capacity Employee Benefits - UMS & Safor		2424.15			674000					
14	Excess Capacity Liability Ins - UMS		2104.10			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	27,969,655	26,751,231
3	101.1	Water Plant in Service - SDWBA/SRF	A-1, A-1b	5,295,302	5,295,302
4	101.2	Water Plant in Service - Grant Funds	A-1, A-1c	2,132,215	1,178,850
5	101.3	Water Plant in Service - Other	A-1	-	-
6	103	Water Plant Held for Future Use	A-1, A-1d	-	-
7	104	Water Plant Purchased or Sold	A-1	-	-
8	105	Construction Work in Progress - Water Plant	A-1	423,353	1,109,212
9	105.1	Construction Work in Progress - SDWBA/SRF	A-1	708,382	597,306
10	105.2	Construction Work in Progress - Grant Funds	A-1	-	-
11	105.3	Construction Work in Progress - Other	A-1	7,802	7,802
12	114	Water Plant Acquisition Adjustments	A-1	(67,202)	(158,792)
13		Total Utility Plant		\$ 36,469,507	\$ 34,780,911
14	108	Accumulated Depreciation of Water Plant	A-3	(12,294,974)	(11,683,537)
15	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	(661,913)	(529,530)
16	108.2	Accumulated Depreciation of Water Plant - Grant Funds	A-3	(1,076,161)	(93,325)
17	108.3	Accumulated Depreciation of Water Plant - Other	A-3	-	-
18		Total Accumulated Depreciation/Amortization		\$ (14,033,047)	\$ (12,306,393)
19		Net Utility Plant		\$ 22,436,460	\$ 22,474,519
20					
21		<b>INVESTMENTS</b>			
22	121	Non-utility Property and Other Assets	A-2	100,000	100,000
23	122	Accumulated Depreciation of Non-Water Utility Property	A-3	(28,301)	(25,801)
24		Net non-utility property		\$ 71,700	\$ 74,200
25	123	Investments in Affiliated Companies	A-4	-	-
26	124	Other Investments	A-5	-	-
27		Total Investments		\$ 71,700	\$ 74,200
28					
29		<b>CURRENT AND ACCRUED ASSETS</b>			
30	131	Cash	A-6	2,463,904	2,192,554
31	132	Cash - Special Deposits	A-7	1,925,104	2,069,987
32	141	Accounts Receivable - Customers	A-8	297,255	364,491
33	142	Receivables from Affiliated Companies	A-9	148,953	80,629
34	143	Accumulated Provision for Uncollectible Accounts	A-10	-	-
35	151	Materials and Supplies	A-11	26,138	26,138
36	174	Other Current Assets	A-12	195,948	194,732
37		Total current and accrued assets		\$ 5,057,303	\$ 4,928,533
38					
39	180	Deferred Charges	A-13	378,837	310,719
40	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41					
42		<b>Total Assets and Other Debits</b>		\$ 27,944,299	\$ 27,787,970

**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	15,861,362	15,231,487
6	215	Retained Earnings	A-20	(1,108,315)	(829,651)
7		Total corporate capital and retained earnings		\$ 14,774,867	\$ 14,423,656
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	3,755,671	3,953,320
14					
15		<b>CURRENT AND ACCRUED LIABILITIES</b>			
16	230	Payables to Affiliated Companies	A-23	174,075	79,587
17	231	Accounts Payable	A-24	113,141	104,045
18	232	Short-term Notes Payable	A-25	-	-
19	233	Customer Deposits	A-26	60,848	48,142
20	236	Taxes Accrued	A-27	6,542	5,975
21	237	Interest Accrued	A-28	-	-
22	241	Other Current Liabilities	A-29	97,636	94,823
23		Total current and accrued liabilities		\$ 452,242	\$ 332,571
24					
25		<b>DEFERRED CREDITS</b>			
26	252	Advances for Construction	A-30	875,857	905,840
27	253	Other Credits	A-31	3,731,459	3,393,282
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		\$ 4,607,316	\$ 4,299,122
32					
33		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
34	265	Contributions in Aid of Construction	A-35	8,629,313	8,620,133
35	272	Accumulated Amortization of Contributions	A-36	(3,613,197)	(3,311,301)
36		Net Contributions in Aid of Construction		\$ 5,016,116	\$ 5,308,832
		Accumulated Amortization of Regional Project		\$ (661,913)	\$ (529,530)
37		<b>Total Liabilities and Other Credits</b>		\$ 27,944,299	\$ 27,787,970

**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)	26,751,231	1,348,224	(129,801)	-	\$ 27,969,655
2	101.1	Water Plant In Service - SDWBA/SRF (Sch A-1b)	5,295,302	-	-	-	\$ 5,295,302
3	101.2	Water Plant In Service - Grant Funds (Sch A-1c)	1,178,850	953,365	-	-	\$ 2,132,215
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	1,109,212	404,808		(1,090,667)	\$ 423,353
8	105.1	Construction Work in Progress - SDWBA/SRF	597,306	111,076			\$ 708,382
9	105.2	Construction Work in Progress - Grant Funds	-				\$ -
10	105.3	Construction Work in Progress - Other	7,802				\$ 7,802
11	114	Water Plant Acquisition Adjustments	(158,792)	80,000		11,590	\$ (67,202)
12		<b>Total utility plant</b>	<b>\$ 34,780,911</b>	<b>\$ 2,897,473</b>	<b>\$ (129,801)</b>	<b>\$ (1,079,077)</b>	<b>\$ 36,469,507</b>

\* Debit or credit entries should be explained by footnotes or supplementary schedules  
Other Credit to CWIP - Assets placed into service.

**SCHEDULE A-1a  
Account 101 - Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible Plant	652,851	11,071			\$ 663,922
3	303	Land	608,799				\$ 608,799
4		Total non-depreciable plant	<b>\$ 1,261,650</b>	<b>\$ 11,071</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,272,721</b>
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures	836,116				\$ 836,116
8	307	Wells	2,839,606	22,487			\$ 2,862,094
9	311	Pumping Equipment	3,724,824	114,086	(32,682)		\$ 3,806,229
10	317	Other Water Source Plant	94,326				\$ 94,326
11	320	Water Treatment Plant	1,549,908	4,368			\$ 1,554,276
12	330	Reservoirs, Tanks and Standpipes	3,087,485	10,466			\$ 3,097,951
13	331	Water Mains	10,343,512	960,909			\$ 11,304,421
14	333	Services and Meter Installations	810,685				\$ 810,685
15	334	Meters	932,721	32,881	(97,119)		\$ 868,483
16	335	Hydrants	295,683	1,400			\$ 297,083
17	339	Other Equipment	553,400	26,943			\$ 580,343
18	340	Office Furniture and Equipment	314,711	163,613			\$ 478,325
19	341	Transportation Equipment	106,604				\$ 106,604
20		Total depreciable plant	<b>\$ 25,489,582</b>	<b>\$ 1,337,153</b>	<b>\$ (129,801)</b>	<b>\$ -</b>	<b>\$ 26,696,934</b>
21		<b>Total water plant in service</b>	<b>\$ 26,751,231</b>	<b>\$ 1,348,224</b>	<b>\$ (129,801)</b>	<b>\$ -</b>	<b>\$ 27,969,655</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

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

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible Plant		381,638			\$ 381,638
3	303	Land		10,000			\$ 10,000
4		Total non-depreciable plant	\$ -	\$ 391,638	\$ -	\$ -	\$ 391,638
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures		100,509			\$ 100,509
8	307	Wells					\$ -
9	311	Pumping Equipment		12,813			\$ 12,813
10	317	Other Water Source Plant					\$ -
11	320	Water Treatment Plant	1,178,850	67,376			\$ 1,246,226
12	330	Reservoirs, Tanks and Sandpipes		65,336			\$ 65,336
13	331	Water Mains		10,960			\$ 10,960
14	333	Services and Meter Installations		1,534			\$ 1,534
15	334	Meters		5,748			\$ 5,748
16	335	Hydrants					\$ -
17	339	Other Equipment		297,451			\$ 297,451
18	340	Office Furniture and Equipment					\$ -
19	341	Transportation Equipment					\$ -
20		Total depreciable plant	\$ 1,178,850	\$ 561,727	\$ -	\$ -	\$ 1,740,577
21		<b>Total water plant in service</b>	\$ 1,178,850	\$ 953,365	\$ -	\$ -	\$ 2,132,215

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

( c ) Acquired Hat Creek District 8/7/2019

**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	Contributed Project - Johnson Park	100,000	100,000
2			
3			
4			
5	Total	\$ 100,000	\$ 100,000

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

Line No.	Item (a)	Account 108	Account 108.1	Account 108.2	Account 108.3	Account 122
		Accumulated Depreciation of Water Plant (b)	Accumulated Amortization of SDWBA/SRF (c)	Accumulated Depreciation of Water Plant - Grant Funds (d)	Accumulated Depreciation of Water Plant - Other (e)	Accumulated Depreciation of Non-Water Utility Property (f)
1	Balance in reserves at beginning of year	11,683,537	529,530	93,325	-	25,801
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	149,850	132,383	29,471		
4	(b) Charged to Account 403	499,013				
5	(c) Charged to Account 407					
6	(d) Charged to Account 426					2,500
7	(e) Charged to clearing accounts.					
8	(f) Salvage recovered					
9	(g) All other credits	9,036		953,365		
10	Total Credits	\$ 657,899	\$ 132,383	\$ 982,836	\$ -	\$ 2,500
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired	(46,463)				
13	(b) Cost of removal					
14	(c) All other debits					
15	Total debits	\$ (46,463)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 12,294,974	\$ 661,913	\$ 1,076,161	\$ -	\$ 28,301
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %				2.7% to 3.0%	
19						
20	(2) EXPLANATION OF ALL OTHER CREDITS:					
21	(d) Acquisition of Hat Creek Water Company - Grant-funded plant					
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	See individual district reports				\$ -
2	307	Wells					\$ -
3	311	Pumping Equipment					\$ -
4	317	Other Water Source Plant					\$ -
5	320	Water Treatment Plant					\$ -
6	330	Reservoirs, Tanks and Standpipes					\$ -
7	331	Water Mains					\$ -
8	333	Services and Meter Installations					\$ -
9	334	Meters					\$ -
10	335	Hydrants					\$ -
11	339	Other Equipment					\$ -
12	340	Office Furniture and Equipment					\$ -
13	341	Transportation Equipment					\$ -
14		Total	\$ 8,699,655	Net Increase of \$360,233.53		\$ 9,059,888	

**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	<b>NONE</b>		
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	340	340
2	131.2 Cash in Bank	2,192,214	2,463,564
3			
4			
5	Total	\$ 2,192,554	\$ 2,463,904

**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	101,360	57,856
2	Facilities Fees	26,598	26,678
3	SRF Refund Account	3	3
4	Traver TCP Settlement Contamination Proceeds	1,942,026	1,840,568
5	Total	\$ 2,069,987	\$ 1,925,104

**SCHEDULE A-8**  
**Account 141 - Accounts Receivable - Customers**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Accounts Receivable	364,491	297,255
2	Rents Receivable	-	-
3			
4			
5	Total	\$ 364,491	\$ 297,255

**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	21,099	37,631
2	Miscellaneous Receivable - Associated Companies	59,530	111,322
3			
4			
5	Total	\$ 80,629	\$ 148,953

**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	26,138	26,138
2			
3			
4			
5	Total	\$ 26,138	\$ 26,138

<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	20,459	19,152
2	Prepaid Property Tax	7,832	3,669
3	Cash Surrender Value Asset	166,441	173,126
4			
5	Total	\$ 194,732	\$ 195,948

<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	Legal	(26,433)	(26,433)
2	Deferred Water Rights	3,119	3,119
3	Other Deferred Debits	28,191	6,921
4	Deferred Emergency Costs	55,838	55,161
5	Deferred Purchased Water	22,487	-
6	LIRAMN Account	(786)	380
7	2012 SRF Legal Expense	67,493	67,493
8	Affiliate Application Expense	64,207	64,207
9	Deferred 2014 Drought Expense	25,560	25,210
10	Deferred 2018 Camp Fire Expense	71,044	182,780
11			
12	Total	\$ 310,719	\$ 378,837

<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	Page 19 of 44 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	-

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

SCHEDULE A-19			
Account 211 - Other Paid in Capital (Corporations only)			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Capital surplus derived from 22% reserve and	432,224	432,224
2	charged to advances for construction		
3	Parent Company - Utility Management Services, Inc.	14,799,263	15,429,137
4			
5	Total	\$ 15,231,487	\$ 15,861,362

SCHEDULE A-20		
Account 215 - Retained Earnings (Corporations Only)		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year	(829,651)
2	Add: Credits	
3	Net income	660,971
4	Prior period adjustments (See Mt. Lassen District report)	124,762
5	Other credits (detail)	
6	Total Credits	\$ 785,733
7		
8	Less: Debits	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	(1,064,397)
13	Other debits (detail)	
14	Total Debits	(1,064,397)
15	Balance end of year	\$ (1,108,315)

**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	89,090	74,638	2.50%	3,172	3,172
2	SRF Loan	9/1/09	1/1/45	3,783,070	3,624,060	2.28%	85,186	85,186
3	John Deere Backhoe	4/30/17	3/30/22	81,160	56,972	2.90%	2,023	2,023
4								
5								
6								
7								
8	Total			\$ 3,953,320	\$ 3,755,671		\$ 90,381	\$ 90,381

**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	21,099	38,872	0.00%		
2	Del Oro Water Co. / Intercompany	58,488	135,203	0.00%		
3						
4						
5						
6						
7	Total		\$ 79,587	\$ 174,075		\$ -

**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	104,045	113,141
2			
3			
4			
5	Total		\$ 104,045

**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	48,142	60,848
2			
3			
4			
5	Total	\$ 48,142	\$ 60,848

**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	5,835	6,126
2	FUTA/SUI Taxes Accrued	140	416
3			
4			
5	Total	\$ 5,975	\$ 6,542

**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	20,074	18,383
2	Salaries & Wages Payable	74,750	79,252
3			
4			
5	Total	\$ 94,823	\$ 97,636

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

Line No.	(a)	Amount (b)
1	Balance beginning of year	905,840
2	Additions during year	
3	Subtotal - Beginning balance plus additions during year	\$ 905,840
4	Charges during year:	
5	Refunds	
6	Percentage of revenue basis	
7	Proportionate cost basis	(20,883)
8	Present worth basis	
9	Total refunds	\$ (20,883)
10	Transfers to Acct. 265, Contributions in aid of Construction	
11	Due to expiration of contracts	(9,100)
12	Due to present worth discount	
13	Total transfers to Acct. 265	\$ (9,100)
14	Securities Exchanged for Contracts	
15	Subtotal - charges during year	\$ (29,983)
16	Balance end of year	\$ 875,857



**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	133,497	126,510
2	Salary Continuation Liability	133,497	126,510
3	SRF Regional Project Surcharge	1,141,679	1,254,052
4	Traver TCP Settlement Contamination Proceeds	1,971,098	1,981,410
5	Insurance Claim Proceeds Held for Future Use	-	231,924
6	Deferred Interest - L/T Debt	13,511	11,054
7	Total	\$ 3,393,282	\$ 3,731,459

**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	<b>Total</b>	\$ -	\$ -

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

Line No.	Item (a)	Total All Columns (b)	Grants, Contamination Proceeds 265-1 to 265-6		Other 265-7	
			Depreciable (c)	Non-Depreciable (d)	Depreciable (e)	Non-Depreciable (f)
1	Balance beginning of year	\$ 8,620,133	1,178,850		7,441,283	
2	Add:					
3	Contributions received during year	\$ 9,100			9,100	
4	Other credits	\$ 80			80	
5	Total credits	\$ 9,180	\$ -	\$ -	\$ 9,180	\$ -
6	Deduct:					
8	Non-depreciable property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Balance end of year	\$ 8,629,313	\$ 1,178,850	\$ -	\$ 7,450,463	\$ -

**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	3,311,301
2	Add: Charges from the following:	
3	Acct. 108 Accum. Depre. Water Plant	272,425
4	Acct. 108.2 Accum. Depre. Water Plant - Grant Funds	29,471
5	Acct. 108.3 Accum. Depre. Water Plant - Other	
6	Other debits	
7	Total debits	\$ 301,896
8	Deduct:	
10	Other credits	
12	Balance end of year	\$ 3,613,197

**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	5,567,857
3				
4		<b>OPERATING REVENUE DEDUCTIONS</b>		
5	401	Operating Expenses	B-2	4,063,558
6	403	Depreciation Expense	A-3	499,013
7	407	SDWBA Loan Amortization Expense	A-3	-
8	408	Taxes Other Than Income Taxes	B-3	286,873
9	409	State Corporate Income Tax Expense	B-3	800
10	410	Federal Corporate Income Tax Expense	B-3	-
11		Total operating revenue deductions		\$ 4,850,244
12		Total utility operating income		\$ 717,612
13				
14		<b>OTHER INCOME AND DEDUCTIONS</b>		
15	421	Non-Utility Income	B-5	79,812
16	426	Miscellaneous Non-Utility Expense	B-5	131,258
17	427	Interest Expense (excluding SDWBA)	B-6	5,195
18	427	Interest Expense (SDWBA)	B-6	-
19		Total other income and deductions		\$ (56,641)
20		Net income		\$ 660,971

**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	83,548	84,345	\$ (797)
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	\$ 83,548	\$ 84,345	\$ (797)
9					
10	462	Fire protection and hydrant revenue			
11		462.1 Public Fire Protection			\$ -
12		462.2 Private Fire Protection	5,449	2,790	\$ 2,659
13		Subtotal	\$ 5,449	\$ 2,790	\$ 2,659
14					
15	465	Irrigation revenue	28,211	26,858	\$ 1,353
16					
17	470	Metered water revenue			
18		470.1 Residential, Single-family, Multiple Dwelling Units	4,084,257	5,055,701	\$ (971,444)
19		470.2 Commercial and Multi-residential Master Metered	346,257	398,951	\$ (52,694)
20		470.3 Large Water Users	218,169	213,728	\$ 4,441
21		470.4 Safe Drinking Water Bond Surcharge			\$ -
22		470.5 Other Metered Revenues	94,301	116,129	\$ (21,828)
23		Subtotal	\$ 4,742,984	\$ 5,784,509	\$ (1,041,525)
24		Total water service revenues	\$ 4,860,193	\$ 5,898,502	\$ (1,038,310)
25					
26	480	Other water revenue & approved surcharges	707,664	247,322	\$ 460,342
27		Total Operating Revenues	\$ 5,567,857	\$ 6,145,824	\$ (577,967)

**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	236,414	278,156	\$ (41,742)
4	615	Power	522,320	596,583	\$ (74,264)
5	618	Other Volume Related Expenses	43,960	44,695	\$ (735)
6		Total volume related expenses	\$ 802,694	\$ 919,434	\$ (116,740)
7					
8		<b>NON-VOLUME RELATED EXPENSES</b>			
9	630	Employee Labor	927,262	894,442	\$ 32,820
10	640	Materials	86,113	77,900	\$ 8,213
11	650	Contract Work	60,712	58,413	\$ 2,299
12	660	Transportation Expense	240,456	212,619	\$ 27,837
13	664	Other Plant Maintenance Expenses	28,856	9,914	\$ 18,942
14		Total non-volume related expenses	\$ 1,343,398	\$ 1,253,287	\$ 90,111
15		Total plant operation and maintenance exp.	\$ 2,146,092	\$ 2,172,721	\$ (26,629)
16					
17		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
18	670	Office Salaries	665,332	638,489	\$ 26,843
19	671	Management Salaries	217,956	207,576	\$ 10,379
20	674	Employee Pensions and Benefits	340,127	298,482	\$ 41,645
21	676	Uncollectible Accounts Expense	(1,872)	2,693	\$ (4,565)
22	678	Office Services and Rentals	97,298	121,871	\$ (24,573)
23	681	Office Supplies and Expenses	317,393	307,175	\$ 10,218
24	682	Professional Services	44,292	31,905	\$ 12,388
25	684	Insurance	111,189	109,559	\$ 1,630
26	688	Regulatory Compliance Expense			\$ -
27	689	General Expenses	125,751	167,357	\$ (41,606)
28		Total administrative and general expenses	\$ 1,917,467	\$ 1,885,108	\$ 32,359
29	800	Expenses Capitalized - Credit (Optional)			\$ -
30	900	Clearing Accounts (Optional)			\$ -
31		Net administrative and general expense	\$ 1,917,467	\$ 1,885,108	\$ 32,359
32		Total Operating Expenses	\$ 4,063,558	\$ 4,057,829	\$ 5,730

**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	152,041		\$ 152,041
3	408.2 Payroll taxes	134,831		\$ 134,831
4	408.3 Other taxes and licenses			\$ -
5	Total taxes other than income taxes	\$ 286,873	\$ -	\$ 286,873
6				
7	409 State corporate income tax	800		\$ 800
8	410 Federal corporate income tax			\$ -
9	Total income taxes	\$ 800	\$ -	\$ 800
10				
11	Total	\$ 287,673	\$ -	\$ 287,673

**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	1,555	
2	Non-utility Expense - Bank Fees		56,452
3	Non-utility Expense		10,425
4	Non-utility Expense - Contrib. Project Depreciation		2,500
5	Rental Income	31,640	
6	Gain on Disposal of Assets	46,617	
7	Loss on Disposal of Assets		61,881
8	Total	\$ 79,812	\$ 131,258

**SCHEDULE B-6**  
**Account 427 - Interest Expense**

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	
2	Interest on other (give details below):	
3	Lime Saddle District - DWR Loan	3,172
4	Ferndale District - John Deere Backhoe Loan	2,023
5		
6		
7		
8		
9		
10	Total	\$ 5,195

**SCHEDULE C-1**  
**Compensation of Individual Proprietor, Partners and Employees Included in Expenses**

Line No.	Acct. No.	Account (a)	Number at End of Year (b)	Salaries Charged to Expense (c)	Salaries Charged to Plant Accounts (d)	Total Salaries and Wages Paid (e)
1	630	Employee Labor	16	927,262		\$ 927,262
2	670	Office salaries	10	665,332		\$ 665,332
3	671	Management salaries	1	217,956		\$ 217,956
4						\$ -
5						\$ -
6		Total	27	\$ 1,810,550	\$ -	\$ 1,810,550





## 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									
2									
3									
4									
5									

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

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>See attached D-1b</b>						
17	Annual quantities purchased	Outside Sources		62,833	<b>CCF</b>		
18		Intercompany		41,058			
19		<b>Total Purchased Water</b>		<b>103,891</b>			

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

## SCHEDULE D-2 Description of Storage Facilities

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete	1	990,000	
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood	1	25,000	
11	Metal	41	7,832,000	
12	Concrete			
	Plastic	3	15,000	
13	Total	43	8,862,000	<i>See attached detail - D-2 Storage</i>

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

District (Name or Number)	Dimensions (Inches)	Depth to Water (Feet)	Pumping Capacity (GPM)	Annual Quantities Pumped 100 CF	Remarks
<u>Arbuckle</u>					
Well # 1	16"	164	650	10,478	
Well # 2	16"	164	650	10,029	
<u>Benbow</u>					
Diversion Only					
<u>Black Butte</u>					
Well #1	12"	110	320	16,690	
<u>Buzztail</u>					
Well #1	6"	575	86	9,060	
<u>California Pines</u>					
1 Pierson	<i>Inactive</i>	N/A		0	Inactive
2 Sprague	<i>Inactive</i>	N/A		0	Inactive
3 Cold Springs	<i>Inactive</i>	N/A		0	Inactive
4 Barn	6"	3	35	0	Stand-by
5 Meadow	8"	6	40	5	Stand-by
6 Well # 5	8"	0	60	8,480	Artesian Well
<u>Country Estates</u>					
1 Cindy Well	16"	310	830	28,188	
2 Weedpatch	14"	N/A	450	0	Inactive
<u>Ferndale</u>					
1 Van Ness	12"	20	225	15,626	
<u>Hat Creek</u>					
None					
<u>Johnson Park</u>					
1 - 21670 S. Cottonwood	8"	185	170	20,394	
2 - 21671 S. Cottonwood	8"	185	180	14,754	
<u>Larkspur Meadows</u>					
Well #1	6"	116	160	9,335	
<u>Lime Saddle</u>					
1 Pentz Rd	8"	105	70	1,764	
2 Country Club	6"	N/A	25	0	Inactive
3 Sierra Del Sol	6"	376	75	0	
<u>Magalia</u>					
1 Loomis	8"	105	40	0	
2 Indian	10"	92	60	0	
<u>Metropolitan</u>					
Well #1	8"	100	50	5,465 Both wells share single meter, comb. pump cap. 75gpm	
Well #2	8"	100	37		
<u>Mt Lassen</u>					
Well #1	8"	26	180	170	
Well #2	8"	26	180	153	
Well #3	8"	N/A	95	0	Inactive

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

District (Name or Number)	Dimensions (Inches)	Depth to Water (Feet)	Pumping Capacity (GPM)	Annual Quantities Pumped 100 CF	Remarks
<u>Paradise Pines District</u>					
1 Imperial	16"	N/A	100	0	Inactive
2 Brandy	20"	211	950	124,083	
3 West Park	12"	433	500	45,244	
4 Compton	14"	360	550	76,792	
5 Perry	10"	N/A	0	0	Inactive
6 Lakeridge	14"	493	500	55,012	
<u>River Island</u>					
<u>Service Territory 1</u>					
Well # 2	8"	29	45	11,928	
Well # 5	8"	44	32	8,058	
Well # 11	8"	27	45	6,385	
Well # 12	8"	38	55	15,401	
Well # 14	8"	13	40	13,948	
Well # 17	8"	N/A	45	-	Inactive
Well # 18	8"	N/A	45	-	Inactive
Well # 21	6 5/8"	N/A	25	-	Inactive
Well # 23	6 5/8"	22	40	9,869	
Well # 30	8"	50	20	1,383	
Well # 31	8"	16	40	2,987	
Well # 32	8"	23	40	4,237	
Well # 33	8"	37	60	16,227	
Well # 34	8"	40	32	2,294	
Weisenberger #1	8"	18	110	474	
Weisenberger #2	8"	13	110	3,993	
<u>Service Territory 2</u>					
Well # 1	8"	28	89	6,859	
Well # 2	8"	N/A	60	-	Standby-Emergency Use Only
<u>Irrigation - Not Potable</u>					
<i>RI East Irrigation</i>	6"	51	60	6,635	
<i>Silver Wolf Irrigation</i>	8"	38	Unknown	-	No flow meter
<u>Stirling Bluffs</u>					
None					
<u>Strawberry</u>					
None					
<u>Traver</u>					
Well #1 - Jacob St	12"	94	700	0	
Well #2 - Kitchner	12"	102	220	55,090	
Well #3 - Jacob 2007	12"	95	550	2,281	
<u>Tulare</u>					
GV South Well (#1)	8"	93	140	17,612	
GV North Well (#2)	8"	N/A	175	-	Unmetered (Standby)
East Plano Well	6"	85	32	2,150	
<b>Total Pumped</b>				<b>639,530</b>	

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

**Other Sources**

*	to Strawberry	Herring Creek	Diversion	22,364.87	100 CF
*	to Stirling Bluffs	Hendrix Canal (PG&E)	Stream	20,070	100 CF
*	to Ferndale	Highline	Spring	20,544	100 CF
*	to Ferndale	Lowline	Spring	41,436	100 CF
*	to Benbow	Fern Springs Rd	Diversion	50,451	100 CF
*	to Hat Creek	Hat Creek	Diversion	6,157	100 CF
				<b>161,022</b>	<b>100 CF</b>

**Purchased Water**

*Purchased Water - Outside Sources*

*	to Paradise Pines	from PID		-	100 CF
*	to Lime Saddle	from Lake Oroville	Intake	62,833	100 CF
*	to Lime Saddle	from PID		-	100 CF
*	to Strawberry	from Stanislaus River (TUD)		-	100 CF
				<b>62,833</b>	<b>100 CF</b>

*Purchased Water - Inter-company*

*	From Paradise Pines	to Magalia		7,882	100 CF
*	From Stirling Bluffs	to Paradise Pines		33,176	100 CF
				<b>41,058</b>	<b>100 CF</b>

**Total Purchased Water** **103,891 100 CF**

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

Line No	Type	002 PP	003 LS	004 MG	005 SB	006 FD	007 JP	008 CE	009 WR	010 BB	011 CP	012 AR	013 ST	014 RI	015 ML	016 TU	018 MP	019 TR	020 BT	021 BN	022 LM	023 HC	Combined Capacity (Gallons)
1	A. Collecting reservoirs																						-
2	Concrete					990,000																	990,000
3	Earth																						-
4	Wood																						-
5	B. Distribution reservoirs																						-
6	Concrete																						-
7	Earth																						-
8	Wood																						-
9	C. Tanks																						-
10	Wood												25,000										25,000
11	Metal	2,900,000	2,080,000	255,000	168,000		350,000	49,000		5,000	64,000	10,000	580,000	507,000	437,000	5,500	1,500	10,000	90,000	215,000	5,000	100,000	7,832,000
12	Concrete																						-
	Plastic																				15,000		15,000
13	Total	2,900,000	2,080,000	255,000	168,000	990,000	350,000	49,000	-	5,000	64,000	10,000	605,000	507,000	437,000	5,500	1,500	10,000	90,000	230,000	5,000	100,000	8,862,000

Line No	Type	002 PP	003 LS	004 MG	005 SB	006 FD	007 JP	008 CE	009 WR	010 BB	011 CP	012 AR	013 ST	014 RI	015 ML	016 TU	018 MP	019 TR	020 BT	021 BN	022 LM	023 HC	Total Units
1	A. Collecting reservoirs																						-
2	Concrete					1																	1
3	Earth																						-
4	Wood																						-
5	B. Distribution reservoirs																						-
6	Concrete																						-
7	Earth																						-
8	Wood																						-
9	C. Tanks																						-
10	Wood												1										1
11	Metal	3	4	2	1		1	3		1	1	1	2	9	2	2	1	2	2	2	1	1	41
12	Concrete																						-
	Plastic																				3		3
13	Total	3	4	2	1	1	1	3	-	1	1	1	3	9	2	2	1	2	2	5	1	1	46

**SCHEDULE D-3**

**Description of Transmission and Distribution Facilities**

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

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Total	-	-	-	-	-	-	-	-

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

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								-
7	Flume								-
8	Lined conduit								-
9									
10	Total	-	-	-	-	-	-	-	-

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

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron								882	2,154
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw			26,925	1,500				120	
17	Screw or welded casing									
18	Cement - asbestos			40	3,525		35,819		77,479	24,216
19	Welded steel			32,583	4,565		48,451		71,353	39,262
20	Wood									
21	Plastic			8,340	11,208		58,771		120,569	136,284
	Other - Galvanized Iron			931			2,517	1,099		
	Other- Ductile Iron								177	700
	Other- HDPE			200	2,450		992		852	712
	cement/asbestos/transite & C-900 PV						3,900			
	Other - Unknown						1,420			
22	Total	-	-	69,019	23,248	-	151,870	1,099	271,432	203,328

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

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								4" to 12"	12" to 14"	
23	Cast Iron	130								3,166
24	Cast Iron (cement lined)									-
25	Concrete									-
26	Copper									-
27	Riveted steel									-
28	Standard screw								19	28,564
29	Screw or welded casing									-
30	Cement - asbestos								3,751	144,830
31	Welded steel	16,719							3,239	216,172
32	Wood									-
33	Plastic	14,646	720		13,200			6,900	1,400	372,038
	Other - Galvanized Iron									4,547
	Other- Ductile Iron									877
	Other- HDPE									5,206
	cement/asbestos/transite & C-900 PV							89,760		93,660
	Other - Unknown									1,420
34	Total	31,495	720	-	13,200	-	-	96,660	8,409	870,480

<b>SCHEDULE D-4</b>				
<b>Number of Active Service Connections</b>				
Size	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
5/8 x 3/4 - in	5,371	5,550	34	35
3/4 - in	250	258		
1 - in	556	581	130	129
1.5 - in	32	34		
2 - in	15	19		
3 - in	5	6		
4 - in	4	4		
6 - in	4	4		
8 - in	1	1		
<b>Total</b>	<b>6,238</b>	<b>6,457</b>	<b>164</b>	<b>164</b>

<b>SCHEDULE D-5</b>		
<b>Number of Meters and Services on Pipe Systems at End of Year</b>		
Size	Meters	Active Service Services
5/8 x 3/4 - in	5,550	7,830
3/4 - in	258	284
1 - in	581	773
1.5 - in	34	35
2 - in	19	21
3 - in	6	6
4 - in	4	6
6 - in	4	4
8 - in	1	1
<b>Total</b>	<b>6,457</b>	<b>8,960</b>

<b>SCHEDULE D-6</b>	
<b>Meter Testing Data</b>	
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 . . . . .	_____

<b>SCHEDULE D-7</b>									
<b>Water delivered to Metered Customers by Months and Years in CCF</b>									
	During Current Year							Subtotal	
	January	February	March	April	May	June	July		
Single-family residential	31,797	29,333	26,754	31,546	46,628	51,970	74,803	292,832	
Commercial and Multi-residential	3,168	2,728	3,445	3,101	4,302	4,171	5,996	26,910	
Large water users	223	173	187	222	261	232	307	1,606	
Public authorities	519	1,058	569	695	2,199	2,611	4,069	11,719	
Irrigation	285	139	88	464	742	1,449	2,163	5,330	
Other	7	7	6	12	14	14	18	77	
<b>Total</b>	<b>35,999</b>	<b>33,438</b>	<b>31,048</b>	<b>36,040</b>	<b>54,147</b>	<b>60,447</b>	<b>87,356</b>	<b>338,474</b>	
	During Current Year							Subtotal	Total Prior Year
	August	September	October	November	December	Subtotal	Total		
Single-family residential	80,505	82,474	60,408	51,528	41,254	316,169	609,002	799,991	
Commercial and Multi-residential	6,923	6,831	5,335	4,118	3,515	26,723	53,633	66,948	
Large water users	597	855	328	235	279	2,294	3,900	2,670	
Public authorities	5,141	5,423	5,037	2,481	2,573	20,654	32,373	38,854	
Irrigation	2,634	2,624	1,816	1,527	835	9,437	14,767	13,954	
Other	21	23	16	12	15	87	164	344	
<b>Total</b>	<b>95,821</b>	<b>98,229</b>	<b>72,940</b>	<b>59,902</b>	<b>48,472</b>	<b>375,364</b>	<b>713,839</b>	<b>922,761</b>	

<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-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:

\$ 200,337

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

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 101,360
Add: Surcharge collections	<u>200,337</u>
Interest earned	<u>354</u>
Other deposits	<u>          </u>
Less: Loan payments	<u>(244,195)</u>
Bank charges	<u>          </u>
Other withdrawals	<u>          </u>
Balance at end of year	\$ <u>57,856</u>

4. Reason for other deposits/withdrawals

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

5. Total Accumulated Reserve \$ \_\_\_\_\_

## SCHEDULE E-2 FACILITIES FEES DATA

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

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

1. Trust Account Information:

Bank Name:	Five Star Bank		
Address:	6810 Five Star Blvd., Rocklin, CA 95677		
Account Number:	7500036 (Lime Saddle)	4500138 (Johnson Park)	7500176 (Benbow)
Date Opened:	December 2013	May 2009	June 2017

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

**A. Commercial**

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

**B. Residential**

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

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 26,598
Deposits during the year	_____
Interest earned for calendar year	80
Withdrawals from this account	_____
Balance at end of year	\$ 26,678

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

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**DECLARATION**

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

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

of \_\_\_\_\_ Del Oro Water Company, Inc.  
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2019, through December 31, 2019.

\_\_\_\_\_  
Secretary/Director Corporate Accounting  
Title (Please Print)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
530-809-3960  
Telephone Number

\_\_\_\_\_  
3/31/2020  
Date

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