

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

CLASS B and C  
WATER UTILITIES

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



2021  
ANNUAL REPORT  
OF

Del Oro Water Co., Inc.

**Paradise Pines District**

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

Drawer 5172

Chico, CA

(OFFICIAL MAILING ADDRESS)

95927

ZIP

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE YEAR ENDED DECEMBER 31, 2021

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2022

## TABLE OF CONTENTS

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

## TABLE OF CONTENTS

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

## GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN APRIL 30, 2022**, 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, 2021 through December 31, 2021. 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 95928

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

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)  
Name: \_\_\_\_\_ Telephone: \_\_\_\_\_  
Address: \_\_\_\_\_

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 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:  
Brandan Niblett T2-43983 & D2-49331  
Jake Kevwitch T2-31539 & D2-36018  
Jesse Vondracek T2-44603  
Jim Roberts T2-13963 & D3-20597  
Madalyn Miller T2-43553 & D3-50738

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 2021

Name of Utility: Del Oro Water Co., Inc. - XXXX Distr Telephone: 530-809-3960

Person Responsible for this Report: Janice Hanna

	<u>1/1/2021</u>	<u>12/31/2021</u>	<u>Average</u>
<b>UTILITY PLANT DATA</b>			
1 Utility Plant	\$ 14,210,163	\$ 14,394,587	\$ 14,302,375
2 Accumulated Depreciation/Amortization	(6,823,791)	(7,172,076)	(6,997,933)
3 Net Utility Plant	7,386,372	7,222,511	7,304,442
4 Advances for Construction	167,568	167,452	167,510
5 Contributions in Aid of Construction	1,798,020	1,804,344	1,801,182
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	(275,060)	(431,871)	(353,465)
14 Total Corporate Capital and Retained Earnings	5,540,529	5,383,719	5,462,124
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	2,610,403	2,544,995	2,577,699

# INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2021

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

Telephone: 530-809-3960

**INCOME/EXPENSES DATA**

	Annual Amount
1 Operating Revenues	\$ 2,715,207
2 Operating Expenses	1,981,507
3 Depreciation	224,800
4 SDWBA Loan Amortization Expense	117,771
5 Taxes	91,650
6 Utility Operating Income	299,478
7 Non-Utility Income	34,571
8 Interest Expense	1,745
9 Net Income	69,993

10

**OPERATING EXPENSES DATA**

12 Purchased Water	237,467
13 Power	264,185
14 Other Volume Related Expenses	3,654
15 Non-Volume Related Expenses	498,177
16 Administrative and General Expenses	979,254

17

**OTHER DATA**

19

20 Active Service Connections (Exc. Fire Protect.) \_\_\_\_\_

21

22 Metered Service Connections

23 Flat Rate Service Connections

24 Total Active Service Connections

	Jan. 1	Dec. 31	Annual Average
22 Metered Service Connections	3,198	3,275	3,237
23 Flat Rate Service Connections	-	-	-
24 Total Active Service Connections	3,198	3,275	3,237



**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 2021:

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	33921.93	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		1148.44			681000					
7	Excess Capacity of CUSI Billing Software - UMS		3692.81			681000					
8	Excess Capacity of Folding Machine - UMS		3126.02			678000					
9	Excess Capacity Office Staff plus Load - UMS & Safor		35598.62			670000					
10	Excess Capacity Management plus Load - UMS & Safor		2840.04			671000					
11	Excess Capacity Payroll Tax - UMS & Safor		2562.66			408002					
12	Excess Capacity Wcomp - UMS & Safor		82.76			684001					
13	Excess Capacity Employee Benefits - UMS & Safor		5876.53			674000					
14	Excess Capacity Liability Ins - UMS		2993.47			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	10,678,403	10,502,281
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	8,302	-
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		14,394,587	\$ 14,210,163
14	108	Accumulated Depreciation of Water Plant	A-3	(6,021,224)	(5,790,711)
15	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	(1,150,852)	(1,033,080)
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		\$ (7,172,076)	\$ (6,823,791)
19		Net Utility Plant		\$ 7,222,511	\$ 7,386,372
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	1,411,956	854,269
31	132	Cash - Special Deposits	A-7	79,648	60,247
32	141	Accounts Receivable - Customers	A-8	201,351	162,606
33	142	Receivables from Affiliated Companies	A-9	156,400	171,677
34	143	Accumulated Provision for Uncollectible Accounts	A-10	-	-
35	151	Materials and Supplies	A-11	32,494	28,400
36	174	Other Current Assets	A-12	136,935	142,917
37		Total current and accrued assets		2,018,784	\$ 1,420,116
38					
39	180	Deferred Charges	A-13	105,396	105,691
40	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41					
42		<b>Total Assets and Other Debits</b>		\$ 9,346,692	\$ 8,912,179

**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	5,793,769	5,793,769
6	215	Retained Earnings	A-20	(431,871)	(275,060)
7		Total corporate capital and retained earnings		5,383,719	\$ 5,540,529
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	2,544,995	2,610,403
14					
15		<b>CURRENT AND ACCRUED LIABILITIES</b>			
16	230	Payables to Affiliated Companies	A-23	27,830	14,673
17	231	Accounts Payable	A-24	72,340	50,249
18	232	Short-term Notes Payable	A-25	116,498	95,824
19	233	Customer Deposits	A-26	-	4,057
20	236	Taxes Accrued	A-27	8,375	6,558
21	237	Interest Accrued	A-28	-	-
22	241	Other Current Liabilities	A-29	115,035	114,843
23		Total current and accrued liabilities		340,077	\$ 286,204
24					
25		<b>DEFERRED CREDITS</b>			
26	252	Advances for Construction	A-30	167,452	167,568
27	253	Other Credits	A-31	840,838	238,475
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		1,008,290.74	\$ 406,043
32					
33		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
34	265	Contributions in Aid of Construction	A-35	1,804,344	1,798,020
35	272	Accumulated Amortization of Contributions	A-36	(1,734,733)	(1,729,020)
36		Net Contributions in Aid of Construction		\$ 69,611	\$ 69,000
37		<b>Total Liabilities and Other Credits</b>		\$ 9,346,692	\$ 8,912,179

**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)	10,502,281	176,122	-	-	\$ 10,678,403
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	-	8,302			\$ 8,302
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>\$ 14,210,163</b>	<b>\$ 184,424</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,394,587</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	255,855				\$ 255,855
8	307	Wells	967,645				\$ 967,645
9	311	Pumping Equipment	1,144,163	62,949			\$ 1,207,112
10	317	Other Water Source Plant	3,834				\$ 3,834
11	320	Water Treatment Plant	-				\$ -
12	330	Reservoirs, Tanks and Standpipes	832,080				\$ 832,080
13	331	Water Mains	5,462,089	9,400			\$ 5,471,489
14	333	Services and Meter Installations	298,861	1,104			\$ 299,965
15	334	Meters	449,125	15,889			\$ 465,015
16	335	Hydrants	143,198				\$ 143,198
17	339	Other Equipment	289,321	74,169			\$ 363,490
18	340	Office Furniture and Equipment	457,188	12,610			\$ 469,798
19	341	Transportation Equipment	69,951				\$ 69,951
20		Total depreciable plant	\$ 10,373,311	\$ 176,122	\$ -	\$ -	\$ 10,549,432
21		<b>Total water plant in service</b>	<b>\$ 10,502,281</b>	<b>\$ 176,122</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,678,403</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	5,790,711	1,033,080			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	5,713				
4	(b) Charged to Account 403	224,800				
5	(c) Charged to Account 407		117,771			
6	(d) Charged to Account 426					
7	(e) Charged to clearing accounts.					
8	(f) Salvage recovered					
9	(g) All other credits					
10	Total Credits	\$ 230,513	\$ 117,771	\$ -	\$ -	\$ -
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	\$ 6,021,224	\$1,150,851.72	\$ -	\$ -	\$ -
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %			3%		
19						
20	(2) EXPLANATION OF ALL OTHER CREDITS:					
21						
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	224,526	1,559			\$ 226,085
2	307	Wells	665,150	22,968			\$ 688,118
3	311	Pumping Equipment	517,912	31,150			\$ 549,062
4	317	Other Water Source Plant	2,689				\$ 2,689
5	320	Water Treatment Plant	-				\$ -
6	330	Reservoirs, Tanks and Standpipes	594,822	22,563			\$ 617,385
7	331	Water Mains	2,587,083	111,588			\$ 2,698,671
8	333	Services and Meter Installations	296,321	403			\$ 296,724
9	334	Meters	311,941	7,525			\$ 319,466
10	335	Hydrants	126,720	747			\$ 127,467
11	339	Other Equipment	226,594	4,171			\$ 230,765
12	340	Office Furniture and Equipment	167,002	24,053			\$ 191,055
13	341	Transportation Equipment	69,951				\$ 69,951
14		Total	\$ 5,790,711	\$ 226,727	\$ -	\$ -	\$ 6,017,438

**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	854,019	1,411,706
3			
4			
5	Total	\$ 854,269	\$ 1,411,956

**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	60,247	79,648
2	Facilities Fees	-	-
3			
4			
5	Total	\$ 60,247	\$ 79,648

**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	162,606	201,351
2	Rents Receivable	-	
3			
4			
5	Total	\$ 162,606	\$ 201,351

**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	73,708	26,936
2	Miscellaneous Receivables	97,969	129,464
3			
4			
5	Total	\$ 171,677	\$ 156,400

**SCHEDULE A-10**  
**Account 143 - Accumulated Provision for Uncollectible Accounts**

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	28,400	32,494
2			
3			
4			
5	Total	\$ 28,400	\$ 32,494

<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	(33,934)	(44,636)
2	Cash Surrender Value Asset	176,851	181,572
3			
4			
5	Total	\$ 142,917	\$ 136,935

<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	-
4	Deferred COVID-19 Expense	6,705	9,602
5	Total	\$ 105,691	\$ 105,396

<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			
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		Total number of shares	
		2,182		-

<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.	5,361,545	5,361,545
4			
5	Total	\$ 5,793,769	\$ 5,793,769

<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	(275,060)
2	Add: Credits	
3	Net income	69,993
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$ 69,993
7		
8	Less: Debits	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	(226,804)
13	Other debits (detail)	
14	Total Debits	(226,804)
15	Balance end of year	\$ (431,871)

**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	1/1/45	2,706,226	2,613,612	2.28%	66,196	66,196
2	Ditch Witch Loan	3/1/21	3/1/24	-	47,881	3.64%	1,745	1,745
3								
4								
5								
6								
7	Current Portion Notes Payable (See A-25)			(95,824)	(116,498)			
8	Total			\$ 2,610,403	\$ 2,544,995		\$ 67,941	\$ 67,941

**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	96	1,225	0.00%		
2	Del Oro Water Co. / Intercompany	14,577	26,605	0.00%		
3						
4						
5						
6						
7	Total	\$ 14,673	\$ 27,830		\$ -	\$ -

**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	50,249	72,340
2			
3			
4			
5	Total	\$ 50,249	\$ 72,340

**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								
2								
3								
4								
5								
6								
7	Current Portion Notes Payable (See A-22)			95,824	116,498			
8	Total			\$ 95,824	\$ 116,498		\$ -	\$ -

**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	4,057	-
2			
3			
4			
5	Total	\$ 4,057	\$ -

**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	6,435	7,105
2	FUTA/SUI Taxes Accrued	123	1,270
3			
4			
5	Total	\$ 6,558	\$ 8,375

**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	9,388	9,164
2	Salaries & Wages Payable	62,142	68,940
3	Vacation Payable	43,313	36,932
4			
5	Total	\$ 114,843	\$ 115,035

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

Line No.	(a)	Amount (b)
1	Balance beginning of year	167,568
2	Additions during year	
3	Subtotal - Beginning balance plus additions during year	\$ 167,568
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	
12	Due to present worth discount	
13	Total transfers to Acct. 265	\$ -
14	Securities Exchanged for Contracts	
15	Subtotal - charges during year	\$ (116)
16	Balance end of year	\$ 167,452



**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	119,238	111,669
2	Salary Continuation Liability	119,238	111,669
3			
4	Insurance Settlement Proceeds Held for Future Use	-	617,500
5	Total	\$ 238,475	\$ 840,838

**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	\$ 1,798,020			1,798,020	
2	Add:					
3	Contributions received during year	\$ 6,324			6,324	
4	Other credits	\$ -				
5	Total credits	\$ 6,324	\$ -	\$ -	\$ 6,324	\$ -
6	Deduct:					
8	Non-depreciable property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Balance end of year	\$ 1,804,344	\$ -	\$ -	\$ 1,804,344	\$ -

**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	1,729,020
2	Add: Charges from the following:	
3	Acct. 108 Accum. Depre. Water Plant	5,713
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	\$ 5,713
8	Deduct:	
10	Other credits	
12	Balance end of year	\$ 1,734,733

**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	2,715,207
3				
4		<b>OPERATING REVENUE DEDUCTIONS</b>		
5	401	Operating Expenses	B-2	1,981,507
6	403	Depreciation Expense	A-3	224,800
7	407	SDWBA Loan Amortization Expense	A-3	117,771
8	408	Taxes Other Than Income Taxes	B-3	90,850
9	409	State Corporate Income Tax Expense	B-3	800
10	410	Federal Corporate Income Tax Expense	B-3	-
11		Total operating revenue deductions		\$ 2,415,728
12		Total utility operating income		\$ 299,478
13				
14		<b>OTHER INCOME AND DEDUCTIONS</b>		
15	421	Non-Utility Income	B-5	34,571
16	426	Miscellaneous Non-Utility Expense	B-5	196,115
17	427	Interest Expense (excluding SDWBA)	B-6	1,745
18	427	Interest Expense (SDWBA)	B-6	66,196
19		Total other income and deductions		\$ (229,485)
20		Net income		\$ 69,993

**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	7,846	5,029	\$ 2,817
16					
17	470	Metered water revenue			
18		470.1 Residential, Single-family, Multiple Dwelling Units	2,217,470	1,791,640	\$ 425,830
19		470.2 Commercial and Multi-residential Master Metered	66,810	58,994	\$ 7,816
20		470.3 Large Water Users	75,845	79,484	\$ (3,639)
21		470.4 Safe Drinking Water Bond Surcharge	183,865	176,540	\$ 7,325
22		470.5 Other Metered Revenues	21,224	26,213	\$ (4,989)
23		Subtotal	\$ 2,565,214	\$ 2,132,870	\$ 432,344
24		Total water service revenues	\$ 2,573,060	\$ 2,137,899	\$ 435,161
25					
26	480	Other water revenue	142,147	449,395	\$ (307,249)
27		Total Operating Revenues	\$ 2,715,207	\$ 2,587,294	\$ 127,912

**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	237,467	224,226	\$ 13,241
4	615	Power	264,185	267,776	\$ (3,592)
5	618	Other Volume Related Expenses	3,654	2,667	\$ 987
6		Total volume related expenses	\$ 505,306	\$ 494,669	\$ 10,637
7					
8		<b>NON-VOLUME RELATED EXPENSES</b>			
9	630	Employee Labor	322,272	304,074	\$ 18,198
10	640	Materials	36,183	30,563	\$ 5,620
11	650	Contract Work	45,156	49,922	\$ (4,766)
12	660	Transportation Expense	90,334	82,261	\$ 8,073
13	664	Other Plant Maintenance Expenses	4,233	4,192	\$ 41
14		Total non-volume related expenses	\$ 498,177	\$ 471,011	\$ 27,166
15		Total plant operation and maintenance exp.	\$ 1,003,482	\$ 965,680	\$ 37,802
16					
17		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
18	670	Office Salaries	219,147	212,616	\$ 6,531
19	671	Management Salaries	226,341	210,715	\$ 15,626
20	674	Employee Pensions and Benefits	194,842	209,419	\$ (14,577)
21	676	Uncollectible Accounts Expense	-	(92)	\$ 92
22	678	Office Services and Rentals	47,945	46,609	\$ 1,337
23	681	Office Supplies and Expenses	149,371	140,168	\$ 9,203
24	682	Professional Services	17,767	13,650	\$ 4,117
25	684	Insurance	51,378	51,128	\$ 251
26	688	Regulatory Compliance Expense	59,302	56,806	\$ 2,496
27	689	General Expenses	13,160	14,556	\$ (1,396)
28		Total administrative and general expenses	\$ 979,254	\$ 955,574	\$ 23,680
29	800	Expenses Capitalized - Credit (Optional)	(1,229)	-	\$ (1,229)
30	900	Clearing Accounts (Optional)			\$ -
31		Net administrative and general expense	\$ 978,025	\$ 955,574	\$ 22,451
32		Total Operating Expenses	\$ 1,981,507	\$ 1,921,254	\$ 60,253

**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	32,766		\$ 32,766
3	408.2 Payroll taxes	58,084		\$ 58,084
4	408.3 Other taxes and licenses			\$ -
5	Total taxes other than income taxes	\$ 90,850	\$ -	\$ 90,850
6				
7	409 State corporate income tax	800		\$ 800
8	410 Federal corporate income tax			\$ -
9	Total income taxes	\$ 800	\$ -	\$ 800
10				
11	Total	\$ 91,650	\$ -	\$ 91,650

**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	546	
2	Bank Interest - SRF	103	
3	Non-utility Expense - Bank Fees		18,266
4	Non-utility Expense		9,264
5	Loss on Disposal of Assets		168,586
6	Rental Income	33,922	
7	Total	\$ 34,571	\$ 196,115

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

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	66,196
2	Interest on other (give details below):	
3	Ditch Witch Loan	1,745
4		
5		
6		
7		
8		
9		
10	Total	\$ 67,941

**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	322,272		\$ 322,272
2	670	Office salaries	10	219,147		\$ 219,147
3	671	Management salaries	2	226,341		\$ 226,341
4						\$ -
5						\$ -
6		Total	19	\$ 767,760	\$ -	\$ 767,760

<b>SCHEDULE C-2</b>								
<b>Loans to Directors, Officers, or Shareholders</b>								
N/A								
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.								
2.								
3.								
4.								
5.								
6.								
7.	Total		\$ -					

<b>SCHEDULE C-3</b>											
<b>Engineering and Management Fees and Expenses, etc., During Year</b>											
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: <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 85%;"></td> <td style="text-align: right;">Amount</td> </tr> <tr> <td>(a) Charged to operating expenses</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>(b) Charged to capital amounts</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>(c) Charged to other account</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td style="text-align: right;">Total</td> <td style="text-align: right;">\$ _____ -</td> </tr> </table>		Amount	(a) Charged to operating expenses	\$ _____	(b) Charged to capital amounts	\$ _____	(c) Charged to other account	\$ _____	Total	\$ _____ -
	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: <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 85%;">Number and Title of Account:</td> <td style="text-align: right;">Amount</td> </tr> <tr> <td>_____</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>_____</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td style="text-align: right;">Total</td> <td style="text-align: right;">\$ _____ -</td> </tr> </table>	Number and Title of Account:	Amount	_____	\$ _____	_____	\$ _____	Total	\$ _____ -		
Number and Title of Account:	Amount										
_____	\$ _____										
_____	\$ _____										
Total	\$ _____ -										
12.	What relationship, if any, exists between respondent and supervisory and/or managing concerns?										
<p>* File with this report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished, in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.</p>											



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

STREAMS				FLOW IN .....(unit) <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 CCF	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity GPM		
6	Imperial (#1)			16"	N/A	100	-	Inactive
7	Brandy (#2)			20"	244	950	118,945	
8	W Park Dr (#3)			12"	413	500	60,356	
9	Compton (#4)			14"	356	550	68,735	
10	Lakeridge (#6)			14"	468	500	6,135	

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	<b>NONE</b>						
12							
13							
14							
15							

Purchased Water for Resale							
16	Purchased from <b>DOWC-Stirling Bluffs District</b>						
17	Annual quantities purchased				90,761	CCF	
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	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	3,106	3,165		
3/4 - in	38	56		
1 - in	34	34		
1 1/2 - in	9	9		
2 - in	7	7		
3 - in	2	2		
4 - in	1	1		
6 - in	1	1		
Other				
Total	3,198	3,275	-	-

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	3,165	4,723
3/4 - in	56	59
1 - in	34	41
1 1/2 - in	9	9
2 - in	7	8
3 - in	2	3
4 - in	1	3
6 - in	1	1
Other		
Total	3,275	4,847

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 CCF									
	During Current Year							Subtotal	
	January	February	March	April	May	June	July		
Single-family residential	16,748	14,528	13,889	16,817	21,117	25,022	31,337	139,459	
Commercial and Multi-residential	668	633	737	680	762	725	818	5,023	
Large water users	-	-	-	-	-	-	-	-	
Public authorities	324	309	644	1,367	714	1,194	1,760	6,311	
Irrigation	96	84	83	134	201	192	186	976	
Other	-	-	-	-	-	-	-	-	
Total	17,836	15,554	15,353	18,997	22,794	27,133	34,101	151,769	
	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Single-family residential	30,658	30,443	24,413	17,497	15,960	118,970	258,429	253,764	
Commercial and Multi-residential	859	841	762	699	629	3,790	8,814	8,544	
Large water users	-	-	-	-	-	-	-	-	
Public authorities	1,485	1,456	1,158	946	940	5,985	12,296	13,540	
Irrigation	210	185	65	22	1	483	1,459	806	
Other	-	-	-	-	-	-	-	-	
Total	33,212	32,925	26,399	19,164	17,529	129,229	280,997	276,654	

<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:

\$ 183,865

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch	3,165	\$ 4.33
3/4 inch	56	\$ 6.49
1 inch	34	\$ 10.81
1 1/2 inch	9	\$ 21.63
2 inch	7	\$ 34.60
3 inch	2	\$ 64.88
4 inch	1	\$ 108.14
6 inch	1	\$ 216.28
Number of Flat Rate Customers		
<b>Total</b>	<b>3,275</b>	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$	60,247
Add: Surcharge collections		178,110
Interest earned		103
Other deposits		
Less: Loan payments		(158,811)
Bank charges		
Other withdrawals		
Balance at end of year	\$	79,648

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: **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 Company, 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, 2021 through December 31, 2021.

\_\_\_\_\_  
Secretary/Director Corporate Accounting

Title (Please Print)

  
\_\_\_\_\_  
Signature

\_\_\_\_\_  
530-809-3960

Telephone Number

\_\_\_\_\_  
4/30/2022

Date

## INDEX

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