

Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# _____



2021
ANNUAL REPORT
OF

Del Oro Water Co., Inc.

COMBINED (All Districts)

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

Drawer 5172

Chico, CA

(OFFICIAL MAILING ADDRESS)

95927

ZIP

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

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.

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 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:
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 2021

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

Person Responsible for this Report: Janice Hanna

	<u>1/1/2021</u>	<u>12/31/2021</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Utility Plant	\$ 36,963,298	\$ 38,630,993	\$ 37,797,145
2 Accumulated Depreciation/Amortization	(15,605,335)	(16,536,757)	(16,071,046)
3 Net Utility Plant	21,357,962	22,094,236	21,726,099
4 Advances for Construction	862,474	846,355	854,414
5 Contributions in Aid of Construction	8,637,803	8,648,161	8,642,982
6 Accumulated Deferred Taxes	-	-	-
7			
8			
9			
10 CAPITALIZATION			
11 Common Stock	21,820	21,820	21,820
12 Preferred Stock	-	-	-
13 Retained Earnings	(592,452)	(634,086)	(613,269)
14 Total Corporate Capital and Retained Earnings	15,312,730	15,114,653	15,213,691
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	3,803,564	3,659,867	3,731,716

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2021

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

Telephone: 530-809-3960

INCOME/EXPENSES DATA

	Annual Amount
1 Operating Revenues	\$ 7,434,680
2 Operating Expenses	4,768,708
3 Depreciation	583,533
4 SDWBA Loan Amortization Expense	141,876
5 Taxes	284,981
6 Utility Operating Income	1,655,582
7 Non-Utility Income	36,145
8 Interest Expense	12,669
9 Net Income	1,514,386

10

OPERATING EXPENSES DATA

12 Purchased Water	415,074
13 Power	582,600
14 Other Volume Related Expenses	47,989
15 Non-Volume Related Expenses	1,407,089
16 Administrative and General Expenses	2,319,065

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
	6,684	6,798	6,741
	129	129	129
	6,813	6,927	6,870

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		UTILITY PLANT			
2	101	Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	A-1, A-1a	28,845,896	28,395,743
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	2,132,215
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	298,279	262,826
9	105.1	Construction Work in Progress - SDWBA/SRF	A-1	723,580	708,382
10	105.2	Construction Work in Progress - Grant Funds	A-1	-	-
11	105.3	Construction Work in Progress - Other	A-1	1,383,007	226,073
12	114	Water Plant Acquisition Adjustments	A-1	(47,286)	(57,244)
13		Total Utility Plant		\$ 38,630,993	\$ 36,963,298
14	108	Accumulated Depreciation of Water Plant	A-3	(13,776,115)	(13,032,378)
15	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	(1,625,539)	(1,467,325)
16	108.2	Accumulated Depreciation of Water Plant - Grant Funds	A-3	(1,135,103)	(1,105,632)
17	108.3	Accumulated Depreciation of Water Plant - Other	A-3	-	-
18		Total Accumulated Depreciation/Amortization		\$ (16,536,757)	\$ (15,605,335)
19		Net Utility Plant		\$ 22,094,236	\$ 21,357,962
20					
21		INVESTMENTS			
22	121	Non-utility Property and Other Assets	A-2	100,000	100,000
23	122	Accumulated Depreciation of Non-Water Utility Property	A-3	(33,301)	(30,801)
24		Net non-utility property		\$ 66,700	\$ 69,200
25	123	Investments in Affiliated Companies	A-4	-	-
26	124	Other Investments	A-5	-	-
27		Total Investments		\$ 66,700	\$ 69,200
28					
29		CURRENT AND ACCRUED ASSETS			
30	131	Cash	A-6	3,751,073	3,080,209
31	132	Cash - Special Deposits	A-7	734,755	2,033,845
32	141	Accounts Receivable - Customers	A-8	465,342	397,566
33	142	Receivables from Affiliated Companies	A-9	161,570	173,767
34	143	Accumulated Provision for Uncollectible Accounts	A-10	-	-
35	151	Materials and Supplies	A-11	80,401	59,439
36	174	Other Current Assets	A-12	194,046	187,392
37		Total current and accrued assets		\$ 5,387,188	\$ 5,932,218
38					
39	180	Deferred Charges	A-13	137,697	203,006
40	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41					
42		Total Assets and Other Debits		\$ 27,685,820	\$ 27,562,385

SCHEDULE A
COMPARATIVE BALANCE SHEET
Liabilities and Other Credits

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
1		CORPORATE CAPITAL AND RETAINED EARNINGS			
2	201	Common Stock	A-15	21,820	21,820
3	204	Preferred Stock	A-16	-	-
4	206	Subchapter S Corporation Accumulated Adjustments Account	A-18	-	-
5	211	Other Paid-in Capital	A-19	15,726,920	15,883,362
6	215	Retained Earnings	A-20	(634,086)	(592,452)
7		Total corporate capital and retained earnings		\$ 15,114,653	\$ 15,312,730
8					
9		PROPRIETARY CAPITAL			
10	218	Proprietary Capital	A-21	-	-
11					
12		LONG TERM DEBT			
13	224	Long-term Debt	A-22	3,659,867	3,803,564
14					
15		CURRENT AND ACCRUED LIABILITIES			
16	230	Payables to Affiliated Companies	A-23	180,554	183,017
17	231	Accounts Payable	A-24	132,173	104,437
18	232	Short-term Notes Payable	A-25	191,402	184,349
19	233	Customer Deposits	A-26	1,687	8,515
20	236	Taxes Accrued	A-27	8,375	6,558
21	237	Interest Accrued	A-28	-	-
22	241	Other Current Liabilities	A-29	170,099	168,919
23		Total current and accrued liabilities		\$ 684,290	\$ 655,794
24					
25		DEFERRED CREDITS			
26	252	Advances for Construction	A-30	846,355	862,474
27	253	Other Credits	A-31	2,871,023	2,234,873
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		\$ 3,717,377	\$ 3,097,347
32					
33		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	265	Contributions in Aid of Construction	A-35	8,648,161	8,637,803
35	272	Accumulated Amortization of Contributions	A-36	(4,138,528)	(3,944,853)
36		Net Contributions in Aid of Construction		\$ 4,509,633	\$ 4,692,950
37		Total Liabilities and Other Credits		\$ 27,685,821	\$ 27,562,385

**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)	28,395,743	450,153	-	-	\$ 28,845,896
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)	2,132,215	-	-	-	\$ 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	262,826	35,453	-	-	\$ 298,279
8	105.1	Construction Work in Progress - SDWBA/SRF	708,382	15,198	-	-	\$ 723,580
9	105.2	Construction Work in Progress - Grant Funds	-	-	-	-	\$ -
10	105.3	Construction Work in Progress - Other (Contamination Proceeds)	226,073	1,156,933	-	-	\$ 1,383,007
11	114	Water Plant Acquisition Adjustments	(57,244)	-	-	9,958	\$ (47,286)
12		Total utility plant	\$ 36,963,298	\$ 1,657,738	\$ -	\$ 9,958	\$ 38,630,993

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

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

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant	685,422				\$ 685,422
3	303	Land	608,799				\$ 608,799
4		Total non-depreciable plant	\$ 1,294,221	\$ -	\$ -	\$ -	\$ 1,294,221
5							
6		DEPRECIABLE PLANT					
7	304	Structures	841,048	19,402			\$ 860,450
8	307	Wells	2,862,094				\$ 2,862,094
9	311	Pumping Equipment	4,078,744	263,624			\$ 4,342,368
10	317	Other Water Source Plant	94,326				\$ 94,326
11	320	Water Treatment Plant	1,554,773	8,216			\$ 1,562,989
12	330	Reservoirs, Tanks and Standpipes	3,112,523				\$ 3,112,523
13	331	Water Mains	11,318,000	20,718			\$ 11,338,718
14	333	Services and Meter Installations	873,848	5,112			\$ 878,960
15	334	Meters	898,359	25,356			\$ 923,715
16	335	Hydrants	299,144	12,872			\$ 312,016
17	339	Other Equipment	582,811	81,793			\$ 664,604
18	340	Office Furniture and Equipment	479,250	13,061			\$ 492,310
19	341	Transportation Equipment	106,604				\$ 106,604
20		Total depreciable plant	\$ 27,101,523	\$ 450,153	\$ -	\$ -	\$ 27,551,676
21		Total water plant in service	\$ 28,395,743	\$ 450,153	\$ -	\$ -	\$ 28,845,896

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

SCHEDULE A-1b
Account 101.1 - Water Plant in Service - SDWBA/SRF

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant	-				\$ -
3	303	Land	-				\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		DEPRECIABLE PLANT					
7	304	Structures	-				\$ -
8	307	Wells	-				\$ -
9	311	Pumping Equipment	1,673,949				\$ 1,673,949
10	317	Other Water Source Plant	-				\$ -
11	320	Water Treatment Plant	1,614,248				\$ 1,614,248
12	330	Reservoirs, Tanks and Sandpipes	302,336				\$ 302,336
13	331	Water Mains	1,704,770				\$ 1,704,770
14	333	Services and Meter Installations	-				\$ -
15	334	Meters	-				\$ -
16	335	Hydrants	-				\$ -
17	339	Other Equipment	-				\$ -
18	340	Office Furniture and Equipment	-				\$ -
19	341	Transportation Equipment	-				\$ -
20		Total depreciable plant	\$ 5,295,302	\$ -	\$ -	\$ -	\$ 5,295,302
21		Total water plant in service	\$ 5,295,302	\$ -	\$ -	\$ -	\$ 5,295,302

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

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

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant	381,638				\$ 381,638
3	303	Land	10,000				\$ 10,000
4		Total non-depreciable plant	\$ 391,638	\$ -	\$ -	\$ -	\$ 391,638
5							
6		DEPRECIABLE PLANT					
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	1,246,226				\$ 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	\$ 1,740,577	\$ -	\$ -	\$ -	\$ 1,740,577
21		Total water plant in service	\$ 2,132,215	\$ -	\$ -	\$ -	\$ 2,132,215

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

SCHEDULE A-1d
Account 103 - Water Plant Held for Future Use

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

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

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

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

Line No.	Item (a)	Account 108	Account 108.1	Account 108.2	Account 108.3	Account 122
		Accumulated Depreciation of Water Plant (b)	Accumulated Amortization of SDWBA/SRF (c)	Accumulated Depreciation of Water Plant - Grant Funds (d)	Accumulated Depreciation of Water Plant - Other (e)	Accumulated Depreciation of Non-Water Utility Property (f)
1	Balance in reserves at beginning of year	13,032,378	1,467,325	1,105,632	-	30,801
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	147,866	16,338	29,471		
4	(b) Charged to Account 403	583,533				
5	(c) Charged to Account 407		141,876			
6	(d) Charged to Account 426					2,500
7	(e) Charged to clearing accounts.					
8	(f) Salvage recovered					
9	(g) All other credits	12,338				
10	Total Credits	\$ 743,737	\$ 158,214	\$ 29,471	\$ -	\$ 2,500
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired					
13	(b) Cost of removal					
14	(c) All other debits					
15	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 13,776,115	\$ 1,625,539	\$ 1,135,103	\$ -	\$ 33,301
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						
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					\$ 13,032,378

SCHEDULE A-4
Account 123 - Investments in Affiliated Companies

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

SCHEDULE A-5
Account 124 - Other Investments

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

SCHEDULE A-6
Account 131 - Cash

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	131.1 Cash on Hand	340	340
2	131.2 Cash in Bank	3,079,869	3,750,733
3			
4			
5	Total	\$ 3,080,209	\$ 3,751,073

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	68,450	91,500
2	Facilities Fees	26,743	25,760
3	SRF Loan Funds (River Island District)	163,704	328
4	Traver TCP Settlement Contamination Proceeds	1,774,947	617,167
5			
6	Total	\$ 2,033,845	\$ 734,755

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	397,566	465,342
2	Rents Receivable	-	-
3			
4			
5	Total	\$ 397,566	\$ 465,342

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	73,804	27,232
2	Miscellaneous Receivable - Associated Companies	99,963	134,338
3			
4			
5	Total	\$ 173,767	\$ 161,570

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	\$ -

SCHEDULE A-11			
Account 151 - Materials and Supplies			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Materials & Supplies	59,439	80,401
2			
3			
4			
5	Total	\$ 59,439	\$ 80,401

SCHEDULE A-12			
Account 174 - Other Current Assets			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Prepaid Insurance	7,530	9,105
2	Prepaid Property Tax	3,011	3,370
3	Cash Surrender Value Asset	176,851	181,572
4			
5	Total	\$ 187,392	\$ 194,046

SCHEDULE A-13			
Account 180 - Deferred Charges			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Legal	(26,433)	(26,433)
2	Deferred Water Rights	3,119	-
3	Other Deferred Debits	6,921	-
4	Deferred Emergency Costs	55,161	-
5	LIRAMN Account	623	810
6	2012 SRF Legal Expense	67,493	67,493
7	Affiliate Application Expense	64,207	64,207
8	Deferred 2014 Drought Expense	25,210	22,018
9	Deferred COVID-19 Expense	6,705	9,602
10			
11			
12			
13	Total	\$ 203,006	\$ 137,697

SCHEDULE A-14			
Account 181 - Accumulated Deferred Income Tax Assets			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-15
Account 201 - Common Stock

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

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

SCHEDULE A-16
Account 204 - Preferred Stock

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

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

SCHEDULE A-17
Record of Stockholders at End of Year

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

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

SCHEDULE A-19			
Account 211 - Other Paid in Capital (Corporations only)			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Capital surplus derived from 22% reserve and	432,224	432,224
2	charged to advances for construction		
3	Parent Company - Utility Management Services, Inc.	15,451,137	15,294,695
4			
5	Total	\$ 15,883,362	\$ 15,726,920

SCHEDULE A-20		
Account 215 - Retained Earnings (Corporations Only)		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year	(592,452)
2	Add: Credits	
3	Net income	1,514,386
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$ 1,514,386
7		
8	Less: Debits	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	(1,556,020)
13	Other debits (detail)	
14	Total Debits	(1,556,020)
15	Balance end of year	\$ (634,086)

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 - LS	6/5/10	2030	67,140	59,455	2.50%	1,679	1,679
2	SRF Loan - PP, LS, MG	9/1/09	1/1/45	3,515,139	3,403,716	2.28%	79,639	79,639
3	John Deere Backhoe - FD	4/30/17	3/30/22	32,084	6,466	2.90%	593	593
4	SRF Loan - RI	7/1/19	6/1/39	163,442	163,442	1.80%	2,942	2,942
5	CAT Financial - LS, BB, LM	10/14/20	10/14/25	210,108	170,310	4.50%	8,653	8,653
6	Ditch Witch - PP	3/1/21	3/1/24	-	47,881	3.64%	1,745	1,745
7								
	Current Portion Notes Payable (Sch. A-25)			(184,349)	(191,402)			
8	Total			\$ 3,803,564	\$ 3,659,867		\$ 95,250	\$ 95,250

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	73,804	28,161	0.00%		
2	Del Oro Water Co. / Intercompany	109,213	152,393	0.00%		
3						
4						
5						
6						
7	Total	\$ 183,017	\$ 180,554		\$ -	\$ -

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	104,437	132,173
2			
3			
4			
5	Total	\$ 104,437	\$ 132,173

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 (Sch. A-22)			184,349	191,402			
8	Total			\$ 184,349	\$ 191,402		\$ -	\$ -

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	8,515	1,687
2			
3			
4			
5	Total	\$ 8,515	\$ 1,687

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	25,068	24,148
2	Salaries & Wages Payable	83,329	92,084
3	Vacation Payable	60,522	53,868
4			
5	Total	\$ 168,919	\$ 170,099

SCHEDULE A-30
Account 252 - Advances for Construction

Line No.	(a)	Amount (b)
1	Balance beginning of year	862,474
2	Additions during year	4,764
3	Subtotal - Beginning balance plus additions during year	\$ 867,238
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	
12	Due to present worth discount	
13	Total transfers to Acct. 265	\$ -
14	Securities Exchanged for Contracts	
15	Subtotal - charges during year	\$ (20,883)
16	Balance end of year	\$ 846,355

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	Traver TCP Settlement Contamination Proceeds	1,986,572	1,987,586
4	Deferred Interest - L/T Debt	9,826	8,598
5	Insurance Settlement Proceeds Held for Future Use	-	617,500
6	Tulare Consolidation Grant (CWIP)	-	34,000
7	Total	\$ 2,234,873	\$ 2,871,023

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

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

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

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

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

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

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

Line No.	Item (a)	Total All Columns (b)	Grants, Contamination Proceeds 265-1 to 265-6		Other 265-7	
			Depreciable (c)	Non-Depreciable (d)	Depreciable (e)	Non-Depreciable (f)
1	Balance beginning of year	\$ 8,637,803	1,178,850	-	7,458,953	-
2	Add:					
3	Contributions received during year	\$ 10,332			10,332	
4	Other credits	\$ 26			26	
5	Total credits	\$ 10,358	\$ -	\$ -	\$ 10,358	\$ -
6	Deduct:					
8	Non-depreciable property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Balance end of year	\$ 8,648,161	\$ 1,178,850	\$ -	\$ 7,469,311	\$ -

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	3,944,853
2	Add: Charges from the following:	
3	Acct. 108 Accum. Depre. Water Plant	147,866
4	Acct. 108.2 Accum. Depre. Water Plant - Grant Funds	29,471
5	Acct. 108.3 Accum. Depre. Water Plant - Other	16,338
6	Other debits	
7	Total debits	\$ 193,675
8	Deduct:	
10	Other credits	
12	Balance end of year	\$ 4,138,528

**SCHEDULE B
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
1		UTILITY OPERATING INCOME		
2	400	Operating Revenues	B-1	7,434,680
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	4,768,708
6	403	Depreciation Expense	A-3	583,533
7	407	SDWBA Loan Amortization Expense	A-3	141,876
8	408	Taxes Other Than Income Taxes	B-3	284,181
9	409	State Corporate Income Tax Expense	B-3	800
10	410	Federal Corporate Income Tax Expense	B-3	-
11		Total operating revenue deductions		\$ 5,779,097
12		Total utility operating income		\$ 1,655,582
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-5	36,145
16	426	Miscellaneous Non-Utility Expense	B-5	82,091
17	427	Interest Expense (excluding SDWBA)	B-6	12,669
18	427	Interest Expense (SDWBA)	B-6	82,581
19		Total other income and deductions		\$ (141,197)
20		Net income		\$ 1,514,386

SCHEDULE B-1
Account 400 - Operating Revenues

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		WATER SERVICE REVENUES			
2	460	Unmetered water revenue			
3		460.1 Residential, Single-family, Multiple Dwelling Units	70,472	78,717	\$ (8,245)
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	\$ 70,472	\$ 78,717	\$ (8,245)
9					
10	462	Fire protection and hydrant revenue			
11		462.1 Public Fire Protection			\$ -
12		462.2 Private Fire Protection	5,435	5,418	\$ 17
13		Subtotal	\$ 5,435	\$ 5,418	\$ 17
14					
15	465	Irrigation revenue	43,288	28,984	\$ 14,305
16					
17	470	Metered water revenue			
18		470.1 Residential, Single-family, Multiple Dwelling Units	5,891,070	5,032,227	\$ 858,843
19		470.2 Commercial and Multi-residential Master Metered	408,773	369,176	\$ 39,597
20		470.3 Large Water Users	257,941	244,417	\$ 13,524
21		470.4 Safe Drinking Water Bond Surcharge	221,391	209,057	\$ 12,334
22		470.5 Other Metered Revenues	134,782	111,628	\$ 23,153
23		Subtotal	\$ 6,913,957	\$ 5,966,506	\$ 947,451
24		Total water service revenues	\$ 7,033,153	\$ 6,079,625	\$ 953,527
25					
26	480	Other water revenue	401,527	633,503	\$ (231,976)
27		Total Operating Revenues	\$ 7,434,680	\$ 6,713,128	\$ 721,551

SCHEDULE B-2
Account 401 - Operating Expenses

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		PLANT OPERATION AND MAINTENANCE EXPENSES			
2		VOLUME RELATED EXPENSES			
3	610	Purchased Water	415,074	344,718	\$ 70,355
4	615	Power	582,600	584,193	\$ (1,592)
5	618	Other Volume Related Expenses	47,989	47,334	\$ 655
6		Total volume related expenses	\$ 1,045,663	\$ 976,245	\$ 69,418
7					
8		NON-VOLUME RELATED EXPENSES			
9	630	Employee Labor	990,111	947,107	\$ 43,003
10	640	Materials	66,080	54,588	\$ 11,492
11	650	Contract Work	83,907	73,099	\$ 10,808
12	660	Transportation Expense	256,315	201,849	\$ 54,466
13	664	Other Plant Maintenance Expenses	10,676	11,721	\$ (1,045)
14		Total non-volume related expenses	\$ 1,407,089	\$ 1,288,365	\$ 118,725
15		Total plant operation and maintenance exp.	\$ 2,452,753	\$ 2,264,610	\$ 188,143
16					
17		ADMINISTRATIVE AND GENERAL EXPENSES			
18	670	Office Salaries	463,568	452,888	\$ 10,680
19	671	Management Salaries	478,670	448,841	\$ 29,829
20	674	Employee Pensions and Benefits	428,624	476,855	\$ (48,231)
21	676	Uncollectible Accounts Expense	(1,519)	(92)	\$ (1,427)
22	678	Office Services and Rentals	98,920	97,079	\$ 1,842
23	681	Office Supplies and Expenses	366,125	337,297	\$ 28,828
24	682	Professional Services	99,199	33,596	\$ 65,603
25	684	Insurance	152,581	142,289	\$ 10,292
26	688	Regulatory Compliance Expense	197,766	173,640	\$ 24,126
27	689	General Expenses	35,132	35,172	\$ (40)
28		Total administrative and general expenses	\$ 2,319,065	\$ 2,197,563	\$ 121,502
29	800	Expenses Capitalized - Credit (Optional)	(3,110)		\$ (3,110)
30	900	Clearing Accounts (Optional)			\$ -
31		Net administrative and general expense	\$ 2,315,955	\$ 2,197,563	\$ 118,392
32		Total Operating Expenses	\$ 4,768,708	\$ 4,462,173	\$ 306,535

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	135,245		\$ 135,245
3	408.2 Payroll taxes	148,936		\$ 148,936
4	408.3 Other taxes and licenses			\$ -
5	Total taxes other than income taxes	\$ 284,181	\$ -	\$ 284,181
6				
7	409 State corporate income tax	800		\$ 800
8	410 Federal corporate income tax			\$ -
9	Total income taxes	\$ 800	\$ -	\$ 800
10				
11	Total	\$ 284,981	\$ -	\$ 284,981

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	2,034	
2	Bank Interest - SRF	189	
3	Non-utility Expense - Bank Fees		66,030
4	Non-utility Expense		9,264
5	Non-utility Expense - Contributed Project Depreciation		2,500
6	Rental Income	33,922	
7	Loss on Disposal of Assets		4,297
8	Total	\$ 36,145	\$ 82,091

SCHEDULE B-6
Account 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	82,581
2	Interest on other (give details below):	
3	Lime Saddle District - DWR Loan	1,679
4	Lime Saddle District - CAT Financial Loan	3,465
5	Ferndale District - John Deere Backhoe Loan	593
6	Black Butte District - CAT Financial Loan	2,856
7	Larkspur Meadows District - CAT Financial Loan	2,332
8	Paradise Pines District - Ditch Witch Loan	1,745
9		
10	Total	\$ 95,250

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	990,111		\$ 990,111
2	670	Office salaries	10	463,568		\$ 463,568
3	671	Management salaries	2	478,670		\$ 478,670
4						\$ -
5						\$ -
6		Total	28	\$ 1,932,348	\$ -	\$ 1,932,348

SCHEDULE C-2								
Loans to Directors, Officers, or Shareholders								
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		\$ -					

SCHEDULE C-3											
Engineering and Management Fees and Expenses, etc., During Year											
Line No.	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership, or person covering supervision and/or management of any department of the respondent's affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.										
1.	Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year? Answer: Yes: _____ No: X (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: 80%;"></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: 80%;">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) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1									
2									
3									
4									
5									

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

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

See attached detail - D-1a "Wells"

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

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

Purchased Water for Resale			
16	Purchased from See attached D-1b		
17	Annual quantities purchased	Outside Sources	47,647 CCF
18		Intercompany	103,485
19		Total Purchased Water	151,132

* State ditch, pipe line, reservoir, etc., with name, if any.

¹ Average depth to water surface below ground surface.

² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet: in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

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

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete	1	990,000	
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood	1	25,000	
11	Metal	41	7,832,000	
12	Concrete			
	Plastic	3	15,000	
13	Total	46	8,862,000	See attached detail - D-2 Storage

SCHEDULE D-1
Sources of Supply and Water Developed
WELLS

District (Name or Number)	Dimensions (Inches)	Depth to Water (Feet)	Pumping Capacity (GPM)	Annual Quantities Pumped 100 CF	Remarks
<u>Arbuckle</u>					
Well # 1	16"	187	650	11,077	
Well # 2	16"	187	650	11,516	
<u>Benbow</u>					
Diversion Only					
<u>Black Butte</u>					
Well #1	12"	138	320	19,475	
<u>Buzztail</u>					
Well #1	6"	627	86	13,230	
<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"	24	35	0	Stand-by
5 Meadow	8"	6	40	50	Stand-by
6 Well # 5	8"	15	60	10,964	Artesian Well
<u>Country Estates</u>					
1 Cindy Well	16"	333	830	31,317	
2 Weedpatch	14"	N/A	450	0	Inactive
<u>Ferndale</u>					
1 Van Ness	12"	20	225	16,477	
<u>Hat Creek</u>					
None					
<u>Johnson Park</u>					
1 - 21670 S. Cottonwood	8"	209	170	18,720	
2 - 21671 S. Cottonwood	8"	209	180	20,901	
<u>Larkspur Meadows</u>					
Well #1	6"	86	160	5,965	
<u>Lime Saddle</u>					
1 Pentz Rd	8"	31	70	4,742	
2 Country Club	6"	N/A	25	0	Inactive
3 Sierra Del Sol	6"	388	75	8,715	
<u>Magalia</u>					
1 Loomis	8"	47	40	0	
2 Indian	10"	46	60	0	
<u>Metropolitan</u>					
Well #1	8"	96	50	5,514	Both wells share single meter, comb. pump cap. 75gpm
Well #2	8"	96	37		
<u>Mt Lassen</u>					
Well #1	8"	114	180	260	
Well #2	8"	74	180	240	
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"	244	950	118,945	
3 West Park	12"	413	500	60,356	
4 Compton	14"	356	550	68,735	
5 Perry	10"	N/A	0	0	Inactive
6 Lakeridge	14"	468	500	6,135	
<u>River Island</u>					
<u>Service Territory 1</u>					
Well # 2	8"	44	45	12,737	
Well # 5	8"	25	32	8,453	
Well # 11	8"	32	45	5,421	
Well # 12	8"	78	55	10,503	
Well # 14	8"	95	40	8,734	
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"	10	40	10,540	
Well # 30	8"	169	20	2,151	
Well # 31	8"	115	40	4,104	
Well # 32	8"	25	40	7,034	
Well # 33	8"	57	60	16,771	
Well # 34	8"	34	32	2,356	
Weisenberger #1	8"	20	110	12,417	
Weisenberger #2	8"	13	110	10,378	
<u>Service Territory 2</u>					
Well # 1	8"	26	89	7,885	
Well # 2	8"	91	40	-	Standby-Emergency Use Only
<u>Irrigation - Not Potable</u>					
<i>RI East Irrigation</i>	6"	34	60	7,931	
<i>Silver Wolf Irrigation</i>	8"	20	Unknown	-	No flow meter
<u>Stirling Bluffs</u>					
None					
<u>Strawberry</u>					
None					
<u>Traver</u>					
Well #1 - Jacob St	12"	110	700	0	Inactive
Well #2 - Kitchner	12"	136	220	54,541	
Well #3 - Jacob 2007	12"	130	550	8,605	
<u>Tulare</u>					
GV South Well (#1)	8"	78	140	18,517	
GV North Well (#2)	8"	N/A	175	-	Unmetered (Standby)
East Plano Well	6"	81	32	1,957	
Total Pumped				644,366	

SCHEDULE D-1
Other Sources of Supply and Water Developed

Other Sources

*	to Strawberry	Herring Creek	Diversion	19,072	100 CF
*	to Stirling Bluffs	Hendrix Canal (PG&E)	Stream	23,985	100 CF
*	to Ferndale	Highline	Spring	17,066	100 CF
*	to Ferndale	Lowline	Spring	39,597	100 CF
*	to Benbow	Fern Springs Rd	Diversion	57,158	100 CF
*	to Hat Creek	Hat Creek	Diversion	9,594	100 CF
				166,473	100 CF

Purchased Water

Purchased Water - Outside Sources

*	to Paradise Pines	from PID		-	100 CF
*	to Lime Saddle	from Lake Oroville	Intake	39,752	100 CF
*	to Lime Saddle	from PID		7,895	100 CF
*	to Strawberry	from Stanislaus River (TUD)		-	100 CF
				47,647	100 CF

Purchased Water - Inter-company

*	From Paradise Pines to Magalia			12,724	100 CF
*	From Stirling Bluffs to Paradise Pines			90,761	100 CF
				103,485	100 CF

Total Purchased Water **151,132 100 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	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	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	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		39,719		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 P									
	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	148,730
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 P							89,760		89,760
	Other - Unknown									1,420
34	Total	31,495	720	-	13,200	-	-	96,660	8,409	870,480

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	5,718	5,791		
3/4 - in	297	327		
1 - in	601	612	129	129
1.5 - in	34	34		
2 - in	20	20		
3 - in	6	6		
4 - in	3	3		
6 - in	4	4		
8 - in	1	1		
Total	6,684	6,798	129	129

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	5,791	7,791
3/4 - in	327	358
1 - in	612	792
1.5 - in	34	34
2 - in	20	23
3 - in	6	8
4 - in	3	6
6 - in	4	4
8 - in	1	1
Total	6,798	9,017

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							
	January	February	March	April	May	June	July	Subtotal
Single-family residential	38,223	33,411	33,472	41,787	60,518	74,254	91,144	372,810
Commercial and Multi-residential	3,670	2,937	3,188	3,523	4,397	5,019	5,936	28,670
Large water users	258	211	328	416	446	339	463	2,461
Public authorities	1,328	642	1,109	3,391	3,376	4,081	5,325	19,252
Irrigation	678	333	815	927	2,355	2,470	3,288	10,865
Other	5	4	6	9	12	14	16	66
Total	44,161	37,539	38,918	50,053	71,104	86,177	106,172	434,124
	During Current Year							Total
	August	September	October	November	December	Subtotal	Total	Prior Year
Single-family residential	87,237	86,890	66,323	44,094	36,717	321,260	694,071	686,206
Commercial and Multi-residential	6,157	5,572	4,638	3,904	3,431	23,701	52,371	51,776
Large water users	493	685	322	337	188	2,025	4,485	3,101
Public authorities	4,963	4,833	4,181	3,110	1,897	18,984	38,236	35,383
Irrigation	3,275	2,672	2,136	939	587	9,609	20,474	17,205
Other	19	20	18	24	12	93	159	158
Total	102,143	100,672	77,616	52,409	42,832	375,673	809,797	793,830

¹ Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total acres irrigated: _____

Total population served: _____

SCHEDULE E-1
FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund (SRF) loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent:

Name: Five Star Bank
 Address: 6810 Five Star Blvd., Rocklin CA 95677
 Phone Number: 916-626-5000
 Account Number: 4200135
 Date Hired: July 2008

2. Total surcharge collected from customers during the 12 month reporting period:

\$ 221,391

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

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 68,450
Add: Surcharge collections	<u>213,989</u>
Interest earned	<u>123</u>
Other deposits	<u> </u>
Less: Loan payments	<u>(191,062)</u>
Bank charges	<u> </u>
Other withdrawals	<u> </u>
Balance at end of year	\$ 91,500

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	\$ 26,743
Deposits during the year	_____
Interest earned for calendar year	26
Withdrawals from this account	(1,009)
Balance at end of year	\$ 25,760

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

Booked remaining Benbow District Facilities Fees to Contributions in Aid of Construction, closed bank account,
and moved funds into operating cash.

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, 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