

Response to Comment Letter I100

Charlene Ayers
February 28, 2014

I100-1 This comment is introductory in nature and does not raise specific issues related to the Proposed Project or the adequacy of the environmental analysis in the Draft Program Environmental Impact Report (DPEIR); therefore, no additional response is provided or required.

Hingtgen, Robert J

Comment Letter I100

From: Charlene Ayers <char.ayers@att.net>
Sent: Friday, February 28, 2014 10:04 AM
To: Hingtgen, Robert J
Cc: char.ayers@att.net; charlenes@yaho.com
Subject: Soitec Solar DEIR - PDS2012-3910-120005 ER: Comments
Attachments: Soitec Solar DEIR Comments - PDS2012-3910-120005 ER.pdf

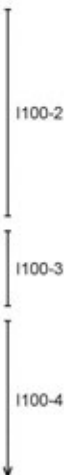
Mr. Hingtgen...

Please find my comments and their supporting documents for the Soitec Solar DEIR - PDS2012-3910-120005 ER attached.

Charlene Ayers

I100-1



February 28, 2014 Robert Hingtgen County of San Diego Planning and Development Services 5510 Overland Avenue, Suite 110 San Diego, CA 92123 Via Email: Robert.Hingtgen@sdcounty.ca.gov Re: Soitec Solar Development Draft Program EIR – PDS2012-3910-120005(ER) Mr. Hingtgen: On February 11, 2014, I asked Jim Bennett, in an email, how the transfer of water from the Pine Valley Mutual Water Company to the Soitec project would work since PVMWC is a shareholder based water agency. Each property owner in their district owns a share. On February 18, 2014, I received an email from Jim Bennett where he stated that he would get back to me on that by February 21, 2014. He didn't. I have never heard back from him. According to the "Ground Water Monitoring and Mitigation Plan for Pine Valley Mutual Water Company" of the DEIR, Soitec is planning on receiving 16 acre feet of water from PVMWD during 60-90 days of its construction stage. I am including the PVMWC's Articles of Incorporation (1950) and a subsequent amendment (1988). The 1988 amendment allows them to provide water "to the state or any agency or department thereof," in addition to their stakeholders. In 2011, PVMWC did that. They provided water to Granite Construction, a private entity, through their contract with Caltrans, a state agency, which was making repairs to I-8.  I100-2 I100-3 I100-4	I100-2 The commenter's February 11, 2014, communication was treated as a comment on the DPEIR and the Proposed Project (see comment letter I44) and the County of San Diego's (County's) response was aggregated with all other comments received. The County apologizes for any confusion regarding the timing of its response to this comment. I100-3 The County notes that Pine Valley Mutual Water Company (PVMWC) is a potential source of construction water for the Rugged solar farm. It will be determined during construction whether the Rough Acres Water Company (RAWC) will make a call on PVMWC for water to serve the Rugged solar farm's construction activities. I100-4 The commenter's citation of the PVMWC's articles of incorporation, subsequent amendment, and past water sales history does not concern an environmental issue regarding the Proposed Project and the DPEIR for which a response is required.
--	--

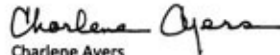
Robert Hingtgen
Soitec Solar
Planning and Development Services
February 28, 2014
Page 2

PVMWC's mission statement on their 2011-990 is: "to supply and charge water sales and irrigation services to its shareholders/community members for residential and business use." They are a non-profit 501(c)(3).

Does this out of district water transfer to a non-state entity (Soitec) threaten PVMWC's non-profit status?

Based on Pine Valley Mutual Water Company's "Articles of Incorporation -1950 & 1988," I do not think that PVMWC is a viable source of water for this project.

Please cite the authority(s) that allow PVMWC to legally supply water to this project.


Charlene Ayers
10801 Dewitt Court
El Cajon, CA 92020

Attachments:
Jim Bennett Emails – February 11 & 18, 2014
PVMWC – Articles of Incorporation – 1950 & 1988
CalTrans Contract No. 11-2M1604
PVMWC – IRS – 990 for 2011

I100-4
Cont.

I100-5

I100-5 State law permits a mutual water company to sell water to another mutual water company (California Corporations Code Section 14300(a)). The PVMWC Articles of Incorporation reference Cal. Civil Code section 330.24, which was repealed and replaced by Corporations Code section 14300. The PVMWC and RAWC have entered into a bilateral water supply agreement that permits either company to make a call for water on the other (PVMWC and RAWC 2014). The Rugged Solar Farm falls within RAWC's service area, and RAWC would serve the Rugged solar farm's construction and operational water needs. Accordingly, it would not violate state law for the PVMWC to sell water to RAWC for construction or operational activities related to the Rugged solar farm.

References

PVMWC and RAWC (Pine Valley Mutual Water Company and Rough Acres Water Company). 2014. "Agreement for the Supply of Water by and between Pine Valley Mutual Water Company and Rough Acres Water Company Inc." April 7, 2014.

Print

Page 1 of 2

Subject: RE: Pine Valley Water District: Water sales to Soltec project in Boulevard
From: Bennett, Jim (Jim.Bennett@adocounty.ca.gov)
To: char.ayers@att.net
Date: Tuesday, February 18, 2014 2:04 PM

Good Afternoon Charlene,

We should have a response hopefully back to you by the end of this week.

Thank you,

Jim Bennett, P.G. #7707, C160854
Groundwater Geologist

County of San Diego
Planning & Development Services
5510 Overland Avenue, Suite 110, San Diego, CA 92123
Phone: 619-694-3820 Fax: 619-694-3373

From: Charlene Ayers [mailto:char.ayers@att.net]
Sent: Tuesday, February 11, 2014 11:36 AM
To: Bennett, Jim
Cc: Ranters Root
Subject: Pine Valley Water District: Water sales to Soltec project in Boulevard

Mr. Bennett...

On January 30, 2014, Flip Boerman, GM of PVMWD, gave an interview to KPBS stating that his district had an abundance of water:

<https://us-mg204.mail.yahoo.com/neo/launch?partner=sbc&rand=9p0a63i8mun7e> 2/27/2014

Print Page 2 of 2 http://www.kpbs.org/news/2014/jan/10/mountain-community-san-diego-finds-abundance-water/ An online search pulled up: http://www.sdcourty.ca.gov/pds/ceqa/Soitec-Documents/Record-Documents/2013-09-27-Trey-Discoll-email-re-RE-Pine-Valley-Cumulative-Groundwater-Study-1.pdf This email thread is a discussion between yourself and Dudek regarding a cumulative groundwater study being performed in Pine Valley in 2013...to the benefit of the Soitec project in Boulevard: "Rough Acres Water Company, Inc. (Rough Acres) proposes purchasing up to 16 acre feet of water from the Pine Valley Mutual Water Company (PVMWC) for use during the construction phase of the Rugged Solar Farm Project (Project)...PVMWD has agreed to dedicate well No 5 to the Project for the 60 day peak construction period." Since PVMWD can only sell water to its shareholders, property owners, in their district, how will this arrangement for sale of water to the Soitec project work? Charlene Ayers https://us-mg204.mail.yahoo.com/neo?launch?partner=sbc&rand=9p0a63i8man7e 2/27/2014	
---	--

Term made Perpetual

FILED
In the office of the Secretary of State
of the State of California
APR 28 1950
FRANK A. KENNEDY, Secretary of State

CERTIFICATE OF AMENDMENT OF ARTICLES
OF INCORPORATION OF
PINE VALLEY MUTUAL WATER COMPANY

The undersigned, W. A. Tondro and Chester E. Wohler, as the president and secretary respectively of PINE VALLEY MUTUAL WATER COMPANY, hereby certify and declare as hereinafter set forth.

FIRST: That PINE VALLEY MUTUAL WATER COMPANY now is, and at all times herein mentioned was, a nonprofit co-operative corporation duly organized under and existing by virtue of the Laws of the State of California, with its principal office for the transaction of its business located at Lot 40, Pine Valley Subdivision No. 1, County of San Diego, State of California.

SECOND: That the undersigned now are, and at all times herein mentioned were, respectively, the duly elected and acting president and secretary of said corporation; and that they are duly authorized to sign, verify by their oaths and submit this certificate on its behalf.

THIRD: That at a special meeting of the Board of Directors of said corporation duly held at the hour of 1:30 o'clock p.m., on the 25th day of February, 1950, at the residence of E. C. Hange, at Pine Valley, County of San Diego, State of California, at which meeting all of the members of said board were at all times present and acting, the following resolutions were duly offered, seconded and unanimously adopted, to-wit:

"WHEREAS, it is deemed by the Board of Directors of this corporation to be to its best interests and to the best interests of its

-1-

members that its Articles of Incorporation be amended as hereinafter provided:

"NOW, THEREFORE, BE IT RESOLVED that paragraph 'Second' of the Articles of Incorporation of this corporation be amended to read as herein set forth in full:

'SECOND: The purposes for which it is formed are: To supply to its members only, at cost and not for profit, water for any and all beneficial uses upon the property situated in the County of San Diego, State of California, more particularly described as Pine Valley Subdivisions Nos. 1, 2, 3 and 4, according to maps thereof on file in the Office of the County Recorder of San Diego County, together with such adjacent territory as may from time to time be designated by the board of Directors to be within the service area of the corporation; to own and acquire by purchase, appropriation or any other lawful manner, hold, manage, control, operate and maintain for such corporate uses all necessary water, water rights, canals, flumes, wells, ditches, culverts, filter-beds, main and other pipes and appliances, reservoirs, rights of way, land and property, real and personal, for the uses of said corporation as aforesaid; to sink wells and shafts, and to make, build and construct, lay down and maintain, ditches, culverts, filter-beds, main and other pipes and appliances, reservoirs, rights of way, canals, flumes, and to execute and do all other works and things necessary or convenient for obtaining, storing, delivering, measuring and distributing water, or otherwise for the purposes of said corporation as aforesaid.';

that the Articles of Incorporation of this corporation be amended by removing the present paragraph 'Fourth' thereof, which reads:

'FOURTH: The term for which said corporation is to exist is 50 years from and after the date of its incorporation.'

and substituting in lieu thereof the following provision:

'FOURTH: That said corporation shall have perpetual existence.';

that paragraph 'Fifth' of the Articles of Incorporation of this corporation be amended to read as herein set

-2-

forth in full:

'FIFTH: The number of directors of said corporation shall be five (5) and the names and residences of the directors who are selected for the first year and to serve until the selection of their successors, are as follows, to-wit:

Names	Residences
C. S. Judson	Bostonia, California
Katherine Judson	Bostonia, California
M. G. Highway	Bostonia, California

Any owner or person in legal possession of land in Pine Valley Subdivisions Nos. 1, 2, 3 and 4, together with any owner or person, in legal possession of land in such adjacent territory as may from time to time be designated by the Board of Directors to be within the service area of the corporation, shall upon written application be admitted to membership in this corporation, by a vote of the Board of Directors, subject to the provisions hereinafter contained.'

and that paragraph 'Sixth' be amended to read as follows:

'SIXTH: The voting power, property rights and interest of each member of this corporation shall be unequal, and shall be determined by the number of lots in the aforesaid Pine Valley Subdivisions Nos. 1, 2, 3 and 4, and such adjacent territory as may from time to time be designated by the Board of Directors to be within the service area of the corporation, that each member owns or is in legal possession thereof, or in the event the owner consents to the transfer of membership, is entitled to the actual possession of, each lot, as the same appears on the record plat of said Pine Valley Subdivisions Nos. 1, 2, 3 and 4, and adjacent territory as aforesaid, representing one vote and one share proportionate to the whole number of lots whose owners or possessors remain members of this corporation. In the event the ownership of any such lot becomes divided, the voting power and property right of each fractional owner or possessor shall be that fraction of one represented by the fractional area as a quotient and the total area of the particular lot as a divisor. No new member shall be admitted to the corporation unless he is the owner or legal possessor of land in Pine Valley Subdivisions Nos. 1, 2, 3 or 4, or of such adjacent territory as

-3-

may from time to time be designated by the Board of Directors to be within the service area of the corporation, and all such admissions shall be made by the vote of the Board of Directors. Upon the transfer of the certificate of membership and the transfer of ownership or possession of land in said Pine Valley Subdivisions or adjacent territory, a corresponding new member may be admitted, provided all delinquencies in fulfilling the corporation's By-Laws on the part of the old member have first been discharged or cancelled.'

"RESOLVED, that the Board of Directors of this corporation hereby adopts and approves said amendments of its Articles of Incorporation; and

"RESOLVED, that the President or Vice-President and the Secretary of this corporation be and they are hereby authorized and directed to procure the adoption and approval of the amendment removing the provision limiting the term of corporate existence and providing for perpetual existence by the vote or written consent of the members of this corporation holding at least a majority of the voting power, and to procure the adoption and approval of the amendments to paragraphs 'Second', 'Fifth' and 'Sixth' of the Articles of Incorporation of this corporation by the vote or written consent of members holding at least two-thirds of the voting power, and thereafter to sign and verify by their oaths and to submit to the Secretary of State of the State of California for filing a certificate in the form and manner required by Sections 3672 and 3702 of the California Corporations Code, and in general to do any and all things necessary to effect said amendments in accordance with law."

FOURTH: At a special meeting of the members of said corporation duly held at the Pine Valley School, Pine Valley, County of San Diego, State of California, at 1:30 o'clock p.m. on the 25th day of March, 1950, the following resolutions were duly adopted:

"WHEREAS, it is deemed by the members of this corporation to be to their best interests and to the best interests of the corporation that its Articles of Incorporation be amended as hereinafter provided:

"NOW, THEREFORE, BE IT RESOLVED that paragraph 'Second' of the Articles of Incorporation of this corporation be amended to read as herein set forth in full:

'SECOND: The purposes for which it is formed are: To supply to its members

only, as cost and not for profit, water for any and all beneficial uses upon the property situated in the County of San Diego, State of California, more particularly described as Pine Valley Subdivisions Nos. 1, 2, 3 and 4, according to maps thereof on file in the Office of the County Recorder of San Diego County, together with such adjacent territory as may from time to time be designated by the Board of Directors to be within the service area of the corporation; to own and acquire by purchase, appropriation or any other lawful manner, hold, manage, control, operate and maintain for such corporate uses all necessary water, water rights, canals, flumes, wells, cisterns, culverts, filter-beds, main and other pipes and appliances, reservoirs, rights of way, land and property, real and personal, for the uses of said corporation as aforesaid; to sink wells and shafts, and to make, build and construct, lay down and maintain, cisterns, culverts, filter-beds, main and other pipes and appliances, reservoirs, rights of way, canals, flumes, and to execute and do all other works and things necessary or convenient for obtaining, storing, delivering, measuring and distributing water, or otherwise for the purposes of said corporation as aforesaid.;

that the Articles of Incorporation of this corporation be amended by removing the present paragraph 'Fourth' thereof, which reads:

'FOURTH: The term for which said corporation is to exist is 50 years from and after the date of its incorporation.'

and substituting in lieu thereof the following provision:

'FOURTH: That said corporation shall have perpetual existence.;

that paragraph 'Fifth' of the Articles of Incorporation of this corporation be amended to read as herein set forth in full:

'FIFTH: The number of directors of said corporation shall be five (5) and the names and residences of the directors who are selected for the first year and to serve until the selection of their successors, are as follows, to-wit:

Names	Residences
C. S. Jackson	Bostonia, California
Katherine Jackson	Bostonia, California
W. G. Highway	Bostonia, California

Any owner or person in legal possession of land in Pine Valley Subdivisions Nos. 1, 2,

3 and 4, together with any owner or person in legal possession of land in such adjacent territory as may from time to time be designated by the Board of Directors to be within the service area of the corporation, shall upon written application be admitted to membership in this corporation, by a vote of the Board of Directors, subject to the provisions hereinafter contained.'

and that paragraph 'Sixth' be amended to read as follows:

'SIXTH: The voting power, property rights and interest of each member of this corporation shall be unequal, and shall be determined by the number of lots in the aforesaid Pine Valley Subdivisions Nos. 1, 2, 3 and 4, and such adjacent territory as may from time to time be designated by the Board of Directors to be within the service area of the corporation, that each member owns or is in legal possession thereof, or in the event the owner consents to the transfer of membership, is entitled to the actual possession of, each lot, as the same appears on the record plat of said Pine Valley Subdivisions Nos. 1, 2, 3 and 4, and adjacent territory as aforesaid, representing one vote and one share proportionate to the whole number of lots whose owners or possessors remain members of this corporation. In the event the ownership of any such lot becomes divided, the voting power and property right of each fractional owner or possessor shall be that fraction of one represented by the fractional area as a quotient and the total area of the particular lot as a divisor. No new member shall be admitted to the corporation unless he is the owner or legal possessor of land in Pine Valley Subdivisions Nos. 1, 2, 3 or 4, or of such adjacent territory as may from time to time be designated by the Board of Directors to be within the service area of the corporation, and all such admissions shall be made by the vote of the Board of Directors. Upon the transfer of the certificate of membership and the transfer of ownership or possession of land in said Pine Valley Subdivisions or adjacent territory, a corresponding new member may be admitted, provided all delinquencies in fulfilling the corporation's By-Laws on the part of the old member have first been discharged or cancelled.'

"RESOLVED, that the members of this corporation hereby adopt and approve said amendments of its Articles of Incorporation."

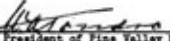
-6-

FIVE: The foregoing amendments were adopted and approved at said meeting of the members by the total vote of Three Hundred and Sixty (360) shares.

SIX: The total number of shares of said corporation entitled to vote on or consent to the adoption of such amendments is Four Hundred and Sixty Five (465).

SEVENTH: A copy of the Articles of Incorporation, as amended, is attached hereto marked "Exhibit A" and is incorporated herein by reference.

IN WITNESS WHEREOF, the undersigned have executed this certificate of amendment this 22nd day of April, 1950.


 President of Pine Valley Mutual
 Water Company


 Secretary of Pine Valley Mutual
 Water Company

(CORPORATE SEAL)

106809 A345475 FILED 8
in the office of the Secretary of State
of the State of California

RESTATED ARTICLES OF INCORPORATION OF
PINE VALLEY MUTUAL WATER COMPANY FEB 8 1988
March Fred E. Secretary of State

We, Joseph Simpkins III and James Ford certify that:

1. They are the president and the secretary, respectively, of Pine Valley Mutual Water Company, a California nonprofit corporation.
2. The articles of incorporation of this corporation are amended and restated to read as follows:

One: The name of the corporation is Pine Valley Mutual Water Company.

Two: This corporation is a nonprofit mutual benefit corporation organized under the Nonprofit Mutual Benefit Corporation Law. The purpose of this corporation is to engage in any lawful act or activity for which a corporation may be organized under such law.

The specific purposes for which this corporation was formed are to develop, distribute, supply and deliver water for irrigation or domestic uses or both to its members at cost, plus necessary expenses, and to deliver water to no one except its members, or to the state or any agency or department thereof, pursuant to California Civil Code Section 330.24.

Three: No part of the net earnings of the corporation shall inure to the benefit of any member, as defined for purposes of Section 501(c)(12) of the Internal Revenue Code of 1954.

Four: The County in this State where the principal office for the transaction of the business of this corporation is located, is the County of San Diego.

Five: The number of directors of this corporation is five.

Six: The members of this corporation shall be its holders of membership certificates. The corporation may levy assessments upon its members, whether or not fully paid.

- 1 -

Seven: This corporation elects to be governed by all of the provisions of Part 3 of Division 2 of Title 1 of the California Corporations Code (as enacted by act of the California Legislature, 1977-78 Regular Session, effective January 1, 1980, as defined in Section 9910 of the California Nonprofit Corporation Law not otherwise applicable to this corporation under Part 3 of said Division 2).'

3. The foregoing amendment and restatement of articles of incorporation has been duly approved by the board of directors.

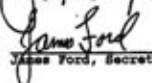
4. The foregoing amendment and restatement of articles of incorporation has been duly approved by the required vote of members.

We further declare under penalty of perjury under the laws of the State of California that the matters set forth in this certificate are true and correct of our own knowledge.

Date: January 8, 1988


Joseph Simpkins III, President

Date: January 10, 1988


James Ford, Secretary

(WP30:NGPINE.C1)

- 2 -

STATE OF CALIFORNIA
DEPARTMENT OF TRANSPORTATION

CONTRACT NO. 11-2M1604

THIS AGREEMENT, made and concluded, in duplicate, **MAY 17 2011**
between the State of California, by the Department of Transportation thereof, party of the first part, and

GRANITE CONSTRUCTION COMPANY
585 W BEACH STREET
WATSONVILLE CA 95076

License: 89 Class: A Phone: (831)724-1011

Contractor, party of the second part.

ARTICLE I--WITNESSETH, That for and in consideration of the payments and agreements hereinafter mentioned, to be made and performed by the said party of the first part, and under the conditions expressed in the 2 bonds, bearing even date with these presents, and hereto annexed, the said party of the second part agrees with the said party of the first part, at his own proper cost and expense, to do all the work and furnish all the materials, except such as are mentioned in the specifications to be furnished by said party of the first part, necessary to construct and complete in a good, workmanlike and substantial manner and to the satisfaction of the Department of Transportation, the work described in the special provisions and the project plans described below, including any addenda thereto, and also in accordance with the Department of Transportation Standard Plans, dated May, 2006, the Standard Specifications, dated May, 2006, and the Labor Surcharge And Equipment Rental Rates in effect on the date the work is accomplished, which said special provisions, project plans, Standard Plans, Standard Specifications, and Labor Surcharge And Equipment Rental Rates are hereby specially referred to and by such reference made a part hereof.

The special provisions for the work to be done are dated March 7, 2011 and are entitled:

STATE OF CALIFORNIA; DEPARTMENT OF TRANSPORTATION; NOTICE TO CONTRACTORS
AND SPECIAL PROVISIONS FOR CONSTRUCTION ON STATE HIGHWAY IN SAN DIEGO
COUNTY NEAR FINE VALLEY FROM HORSETHIEF CREEK UNDERCROSSING TO 0.3 MILE
EAST OF CRESTWOOD ROAD UNDERCROSSING

The project plans for the work to be done were approved January 18, 2011 and are entitled:

STATE OF CALIFORNIA; DEPARTMENT OF TRANSPORTATION; PROJECT PLANS FOR
CONSTRUCTION ON STATE HIGHWAY IN SAN DIEGO COUNTY NEAR FINE VALLEY FROM
HORSETHIEF CREEK UNDERCROSSING TO 0.3 MILE EAST OF CRESTWOOD ROAD
UNDERCROSSING

Type of Work: PCC pavement grinding, AC coldplane and HMA overlay, slab replacement.

ARTICLE II.— The said party of the first part hereby promises and agrees with the said Contractor to employ, and does hereby employ, the said Contractor to provide the materials and to do the work according to the terms and conditions herein contained and referred to, for the prices hereinafter set forth, and hereby contracts to pay the same at the time, in the manner and upon the conditions herein set forth; and the said parties for themselves, their heirs, executors, administrators, successors and assigns, do hereby agree to the full performance of the covenants herein contained.

ARTICLE III.— The statement of prevailing wages appearing in the General Prevailing Wage Rates is hereby specifically referred to and by this reference is made a part of this contract. It is further expressly agreed by and between the parties hereto that should there be any conflict between the terms of this instrument and the bid or proposal of said Contractor, then this instrument shall control and nothing herein shall be considered as an acceptance of the said terms of said proposal conflicting herewith.

ARTICLE IV.— By my signature hereunder, as Contractor, I certify that I am aware of the provisions of Section 3700 of the Labor Code which require every employer to be insured against liability for workmen's compensation or to undertake self-insurance in accordance with the provisions of that code, and I will comply with such provisions before commencing the performance of the work of this contract.

ARTICLE V.— And the said Contractor agrees to receive and accept the following price or prices as full compensation for furnishing all materials and for doing all the work contemplated and embraced in this agreement; also for all loss or damage, arising out of the nature of the work aforesaid, or from the action of the elements, or from any unforeseen difficulties or obstructions which may arise or be encountered in the prosecution of the work until its acceptance by the Department of Transportation, and for all risks of every description connected with the work; also for all expenses incurred by or in consequence of the suspension or discontinuance of work and for well and faithfully completing the work, and the whole thereof, in the manner and according to the plans and special provisions, and the requirements of the Engineer under them, to wit:

11-2M1604

11-286584
11-820-A-839
04/07/11

CONTRACT PROPOSAL OF LOW BIDDER

RECALL
PAGE 5
04/14/11

A

ITEM NO.	ITEM CODE	ITEM DESCRIPTION	UNIT OF MEASURE	QUANTITY	BID	AMOUNT
1	076012	PROGRAMS REMOVALS (CIVILIAN PATH METHOD)	L	LAMP REM	3,000.00	3,000.00
2	076018	TIME-RELATED OVERHEAD	L	LAMP REM	12,000.00	12,000.00
3	076016	CONSTRUCTION SITE MANAGEMENT	L	LAMP REM	5,000.00	5,000.00
4	076017	CONSTRUCTION SITE WATER POLLUTION CONTROL PROGRAM	L	LAMP REM	1,000.00	1,000.00
5	076041	STREET INTERFACING	L	LAMP REM	25,000.00	25,000.00
6	076042	TEMPORARY CONCRETE WALKOFF (PORTABLE)	L	LAMP REM	8,000.00	8,000.00
7	120100	TRAFFIC CONTROL SYSTEM	L	LAMP REM	25,000.00	25,000.00
8	120100	TEMPORARY PAVEMENT MARKING	L	LAMP REM	12,000.00	12,000.00
9	120100	TEMPORARY PAVEMENT MARKING	EA	510	1,030.00	1,030.00
10	120100	TEMPORARY PAVEMENT MARKING	EA	22,700	37.35	5,675.00
11	120100	TEMPORARY PAVEMENT MARKING	EA	240	2,684.00	2,684.00
12	120100	PORTABLE CHANGEABLE MESSAGE SIGN	EA	6	2,500.00	15,000.00
13	120100	PORTABLE CHANGEABLE MESSAGE SIGN	EA	6	8.00	48,200.00
14	120100	PORTABLE CHANGEABLE MESSAGE SIGN	EA	6	8.00	2,800.00
15	141301	REMOVE YELLOW PAINTED TRAFFIC STRIPS	L	LAMP REM	37.00	26,530.00
16	150406	(BALANCE) WHITE	L	LAMP REM	37.00	26,530.00
17	150711	REMOVE YELLOW TRAFFIC STRIPS	L	LAMP REM	37.00	26,530.00
18	150712	REMOVE YELLOW TRAFFIC MARKING	EA	510	1.50	765.00
19	150711	REMOVE ASPHALT CONCRETE DICK	L	LAMP REM	291,000	32,340.00
20	150711	REMOVE ASPHALT CONCRETE DICK	EA	880	1.50	1,320.00
21	152004	MODIFY FLARE	EA	300	1,600.00	3,600.00
22	153103	COLD PLANT ASPHALT CONCRETE PAVEMENT	EA	532,000	1.00	532,000.00
23	153103	COLD PLANT ASPHALT CONCRETE PAVEMENT	EA	840	39.00	32,760.00
24	153103	COLD PLANT ASPHALT CONCRETE PAVEMENT	EA	320	2,600.00	8,320.00
25	153103	COLD PLANT ASPHALT CONCRETE PAVEMENT	EA	320	86.00	27,520.00
26	153103	COLD PLANT ASPHALT CONCRETE PAVEMENT	EA	320	100.00	32,000.00
27	153103	COLD PLANT ASPHALT CONCRETE PAVEMENT	EA	320	18.00	5,760.00
28	153103	COLD PLANT ASPHALT CONCRETE PAVEMENT	EA	320	38.00	12,160.00
29	153103	COLD PLANT ASPHALT CONCRETE PAVEMENT	EA	320	7,640	2,444,800.00
30	153103	COLD PLANT ASPHALT CONCRETE PAVEMENT	EA	3,960	3.960	15,681.60
31	153103	COLD PLANT ASPHALT CONCRETE PAVEMENT	EA	320	1.50	480.00
32	153103	COLD PLANT ASPHALT CONCRETE PAVEMENT	EA	320	30.00	9,600.00
33	153103	COLD PLANT ASPHALT CONCRETE PAVEMENT	EA	140	800.00	112,000.00
34	153103	COLD PLANT ASPHALT CONCRETE PAVEMENT	EA	200	250.00	50,000.00

11-286564
 11-2-839
 04/07/11

CONTRACT PROPOSAL OF LOW BIDDER

W02311
 PAGE 7
 04/14/11

A

ITEM NO.	ITEM CODE	ITEM DESCRIPTION	UNIT OF MEASURE	ESTIMATED QUANTITY	BID	AMOUNT
35	401108	REPLACE CONCRETE PAVEMENT (RAPID REPAIR) CONCRETE	CY	1,180	600.00	708,000.00
36	404032	REPLACE CONCRETE PAVEMENT (RAPID REPAIR) CONCRETE	LF	1,440	2.00	2,880.00
37	405010	REPLACE CONCRETE PAVEMENT (RAPID REPAIR) CONCRETE	LF	1,440	2.00	2,880.00
38	413115	REPLACE CONCRETE PAVEMENT (RAPID REPAIR) CONCRETE	LF	215,000	2.00	430,000.00
39	420021	REPLACE CONCRETE PAVEMENT (RAPID REPAIR) CONCRETE	SPOT	545,000	3.75	2,043,750.00
40	510087	STRUCTURAL CONCRETE, APPROACH SLAB (TYPE R)	CY	180	500.00	90,000.00
41	510102	STRUCTURAL CONCRETE, APPROACH SLAB (TYPE R)	CY	180	500.00	90,000.00
42	518991	JOINT SEAL (MC 1.1/2")	LF	160	6.25	1,000.00
43	605116	18" RIGID CORRUGATED STEEL PIPE (TYPE R)	LF	54	150.00	8,100.00
44	611103	3" PLASTIC PIPE (HIGH DRAIN)	LF	380	15.00	5,700.00
45	611107	3" PLASTIC PIPE (HIGH DRAIN) (OUTLET)	LF	64	15.00	960.00
46	620102	MISCELLANEOUS IRON AND STEEL	LB	240	2.80	672.00
47	620102	MISCELLANEOUS IRON AND STEEL	LB	64	2.80	180.00
48	620118	GROUND RAILING (TYPE R)	LB	1,100	1.00	1,100.00
49	832001	GROUND RAILING (TYPE R)	LB	1,100	1.00	1,100.00
50	832001	GROUND RAILING (TYPE R)	LB	1,100	1.00	1,100.00
51	839541	TRANSITION RAILING (TYPE R)	LB	800	22.00	17,600.00
52	839561	TRANSITION RAILING (TYPE R)	LB	800	22.00	17,600.00
53	839561	TRANSITION RAILING (TYPE R)	LB	800	22.00	17,600.00
54	839561	TRANSITION RAILING (TYPE R)	LB	800	22.00	17,600.00
55	840048	8" THERMOPLASTIC PAVEMENT (TYPE R)	SPOT	2,000	2.00	4,000.00
56	840513	8" THERMOPLASTIC PAVEMENT (TYPE R)	SPOT	2,000	2.00	4,000.00
57	840513	8" THERMOPLASTIC PAVEMENT (TYPE R)	SPOT	2,000	2.00	4,000.00
58	850122	PAVEMENT MARKER	EA	10,000	3.25	32,500.00
59	860030	(AUTOTRAFFICATIVE-REPAIRS)	EA	10,000	3.25	32,500.00
60	999910	SYSTEM MAINTENANCE TRAFFIC MANAGEMENT	EA	10,000	3.25	32,500.00
61	999910	SYSTEM MAINTENANCE TRAFFIC MANAGEMENT	EA	10,000	3.25	32,500.00
62	999910	SYSTEM MAINTENANCE TRAFFIC MANAGEMENT	EA	10,000	3.25	32,500.00
63	999910	SYSTEM MAINTENANCE TRAFFIC MANAGEMENT	EA	10,000	3.25	32,500.00
64	999910	SYSTEM MAINTENANCE TRAFFIC MANAGEMENT	EA	10,000	3.25	32,500.00
65	999910	SYSTEM MAINTENANCE TRAFFIC MANAGEMENT	EA	10,000	3.25	32,500.00
66	999910	SYSTEM MAINTENANCE TRAFFIC MANAGEMENT	EA	10,000	3.25	32,500.00
67	999910	SYSTEM MAINTENANCE TRAFFIC MANAGEMENT	EA	10,000	3.25	32,500.00
68	999910	SYSTEM MAINTENANCE TRAFFIC MANAGEMENT	EA	10,000	3.25	32,500.00
69	999910	SYSTEM MAINTENANCE TRAFFIC MANAGEMENT	EA	10,000	3.25	32,500.00
70	999910	SYSTEM MAINTENANCE TRAFFIC MANAGEMENT	EA	10,000	3.25	32,500.00
71	999910	SYSTEM MAINTENANCE TRAFFIC MANAGEMENT	EA	10,000	3.25	32,500.00
72	999910	SYSTEM MAINTENANCE TRAFFIC MANAGEMENT	EA	10,000	3.25	32,500.00
73	999910	SYSTEM MAINTENANCE TRAFFIC MANAGEMENT	EA	10,000	3.25	32,500.00
74	999910	SYSTEM MAINTENANCE TRAFFIC MANAGEMENT	EA	10,000	3.25	32,500.00
75	999910	SYSTEM MAINTENANCE TRAFFIC MANAGEMENT	EA	10,000	3.25	32,500.00
76	999910	SYSTEM MAINTENANCE TRAFFIC MANAGEMENT	EA	10,000	3.25	32,500.00
77	999910	SYSTEM MAINTENANCE TRAFFIC MANAGEMENT	EA	10,000	3.25	32,500.00
78	999910	SYSTEM MAINTENANCE TRAFFIC MANAGEMENT	EA	10,000	3.25	32,500.00
79	999910	SYSTEM MAINTENANCE TRAFFIC MANAGEMENT	EA	10,000	3.25	32,500.00
80	999910	SYSTEM MAINTENANCE TRAFFIC MANAGEMENT	EA	10,000	3.25	32,500.00
81	999910	SYSTEM MAINTENANCE TRAFFIC MANAGEMENT	EA	10,000	3.25	32,500.00
82	999910	SYSTEM MAINTENANCE TRAFFIC MANAGEMENT	EA	10,000	3.25	32,500.00
83	9999					

STATE OF CALIFORNIA DEPARTMENT OF TRANSPORTATION
CONTRACT
DES-CE-0103A (REV 3/2010)



STATE OF CALIFORNIA
DEPARTMENT OF TRANSPORTATION
CONTRACT NO. 11-2M1804

This contract is entered into between the State of California's Department of Transportation and the Contractor named below:

GRANITE CONSTRUCTION COMPANY

CONTRACTOR'S NAME

The parties agree to comply with the terms of the following exhibits that are by this reference made a part of this contract.

Exhibit A - Bid book dated	3/7/2011
Exhibit B - Notice to Bidders and Special Provisions dated	3/7/2011
Exhibit C - Project Plans approved	1-18-2011
Exhibit D - Standard Specifications dated	2005
Exhibit E - Standard Plans dated	2005

Exhibit F - Addenda

Exhibits A, B, C, and F are those exhibits identified with the same contract number as this contract.

This contract has been executed by the following parties:

CONTRACTOR

CONTRACTOR'S NAME (If other than as indicated, give whether a partnership, partnership, etc.)

Granite Construction Company, a California Corporation

BY (Signature)

John De

NAME AND TITLE OF PERSON SIGNING

John De, Vice President

PERMANENT SIGNATURE IDENTIFICATION NUMBER

04-0618552

DATE SIGNED (Do not sign)

5/19/11

DEPARTMENT OF TRANSPORTATION

BY (Signature)

John C. Newell

NAME AND TITLE OF PERSON SIGNING

John C. Newell, Acting Chief of Staff

PERMANENT SIGNATURE IDENTIFICATION NUMBER

04-0618552

DATE SIGNED (Do not sign)

5/19/11

This contract has been certified as complying with the State Contract Act

BY (Signature)

John C. Newell

NAME AND TITLE OF PERSON SIGNING

John C. Newell, Deputy Attorney General

PERMANENT SIGNATURE IDENTIFICATION NUMBER

04-0618552

DATE SIGNED (Do not sign)

6/19/11

ADA Notice For individuals with sensory disabilities, this document is available in alternate formats. For information call (916) 227-6412 or TDD (916) 227-6412 or relay California, 1-800-833-6341, toll-free, 800-833-6341.

Form 990 **Return of Organization Exempt From Income Tax** **2011**

Under section 501(c)(3), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Department of the Treasury Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2011 calendar year, or tax year beginning 2011, and ending 2011

B Check if applicable:

☐ Initial year ☐ Renewal year ☐ Extension of time to file ☐ Amended return ☐ Final return

C Name of organization **PINE VALLEY MUTUAL WATER CO.**

D Employer identification number **95-1109600**

E Telephone number **(619) 473-8450**

F Name and address of principal officer **PINE VALLEY, CA 91962**

G Gross receipts **439,057.**

H (a) Is this a private inurement? ☐ Yes ☒ No (b) Are there excess business inclusions? ☐ Yes ☒ No (c) If "Yes," attach a list (see instructions)

I Tax-exempt status **501(c)(3)** ☒ **501(c)(12)** ☐ **527** ☐ **4947(a)(1)** ☐ **527** ☐

J Worksheet **11/3**

K Form of organization ☐ Corporation ☐ Trust ☐ Association ☒ Other **PHILANTHROPIC** **L** Year of formation **1923** **M** State of legal domicile **CA**

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
THE COMPANY'S MISSION IS TO SUPPLY AND CHARGE WATER SALES AND IRRIGATION SERVICES TO ITS SHAREHOLDERS/COMMUNITY MEMBERS FOR RESIDENTIAL AND BUSINESS USE.

2 Check the box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VII, line 14) **3**

4 Number of independent voting members of the governing body (Part VII, line 14) **5**

5 Total number of individuals employed in calendar year 2011 (Part V, line 24) **6**

6 Total number of volunteers (estimate if necessary) **0**

7a Total unrelated business revenue from Part VIII, column (C) **0**

7b Net unrelated business taxable income from Form 990-E **0**

8 Contributions and grants (Part VII, line 14) **0**

9 Program service revenue (Part VII, line 20) **397,945.**

10 Investment income (Part VII, column (A), lines 3, 4, and 5) **4,104.**

11 Other revenue (Part VII, column (A), lines 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100) **13,833.**

12 Total revenue - add lines 8 through 11 (must equal Part VII, column (A), line 12) **409,374.**

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) **0**

14 Benefits paid to or for members (Part IX, column (A), line 4) **0**

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) **212,583.**

16a Professional fundraising fees (Part IX, column (A), line 11a) **0**

16b Total fundraising expenses (Part IX, column (A), line 11b) **0**

17 Other expenses (Part IX, column (A), lines 11c-11d, 11f-11g) **270,250.**

18 Total expenses - add lines 13-17 (must equal Part IX, column (A), line 18) **482,833.**

19 Revenue less expenses - Subtract line 18 from line 12 **-73,459.**

20 Total assets (Part X, line 10) **1,391,253.**

21 Total liabilities (Part X, line 20) **24,197.**

22 Net assets or fund balances - Subtract line 21 from line 20 **1,367,056.**

Signatures

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature of officer **BOB LORENTS** **Date** **4-10-12**

Signature of preparer **BOB LORENTS** **Date** **4/4/12**

Preparer's name **BOB LORENTS** **Preparer's title** **VICE PRESIDENT**

Preparer's address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's phone number **619-447-6780**

Preparer's fax number **619-447-6780**

Preparer's email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS AVENUE EL CAJON, CA 92020**

Preparer's business phone number **619-447-6780**

Preparer's business fax number **619-447-6780**

Preparer's business email address **BOB@PINEVALLEYMUTUALWATERCO.COM**

Preparer's business website **PINEVALLEYMUTUALWATERCO.COM**

Preparer's business type **PHILANTHROPIC**

Preparer's business address **218 W. DOUGLAS**

Form 990 (2011) **FINE VALLEY MUTUAL WATER CO.** 95-1109600 Page 2

Part III Statement of Program Service Accomplishments
Check if Schedule O contains a response to any question in the Part III ☐

1 Briefly describe the organization's mission:
THE COMPANY'S MISSION IS TO SUPPLY AND CHARGE WATER SALES AND
IRRIGATION SERVICES TO ITS SHAREHOLDERS/COMMUNITY MEMBERS FOR
RESIDENTIAL AND BUSINESS USE.

2 Did the organization undertake any significant program services during the year which were not listed on the
prior Form 990 or 990-EZ? ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O

3 Did the organization close, conduct, or make significant changes in how it conducts, any program
services? ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of the three largest program services, as measured by
expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of
grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code) (Expenses \$ 423,088, including grants of \$) (Revenue \$ 423,189.)
THE COMPANY OPERATES AS A MUTUAL WATER COMPANY AND SUPPLIES WATER
AND IRRIGATION SERVICES TO ITS SHAREHOLDERS. WATER SALES AND OTHER
IRRIGATION SERVICES ARE BILLED TO SHAREHOLDERS ON A BI-MONTHLY
BASIS

4b (Code) (Expenses \$, including grants of \$) (Revenue \$)

4c (Code) (Expenses \$, including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O):
(Expenses \$, including grants of \$) (Revenue \$)

4e Total program service expenses \$ 423,088.

121001 100 2AD000 577A Y 11-4.1 PINE Form 990 (2011) PAGE 4

PINE VALLEY MUTUAL WATER CO. 95-1109600 Page 3

Form 990 (2011)

Part III Checklist of Required Schedules

Question	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	X
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2	X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	X
9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9	X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10	X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, IX, X, or X as applicable	11a-11f	
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a	X
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 10? If "Yes," complete Schedule D, Part VII	11b	X
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 10? If "Yes," complete Schedule D, Part VIII	11c	X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 10? If "Yes," complete Schedule D, Part IX	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FASB ASC 740? If "Yes," complete Schedule D, Part XI	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XII, XIII, and XIV	12a	X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then complete Schedule D, Parts XII, XIII, and XIV as applicable	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 8 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VII, lines 1c and 8e? If "Yes," complete Schedule G, Part II	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VII, line 9a? If "Yes," complete Schedule G, Part III	19	X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to the return?	20b	

Form 990 (2011)

JSA 101021 1 000 2A0000 577A V 11-4.1 PINE PAGE 5

PINE VALLEY MUTUAL WATER CO.		95-1109600	Page 4
Form 990 (2011)			
Checklist of Required Schedules (continued)			
	Yes	No	
21 Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II.		X	21
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and II.		X	22
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J.		X	23
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25.		X	24a
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?			24b
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?			24c
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?			24d
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I.			25a
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ?			25b
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II.		X	26
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III.		X	27
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			28
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV.		X	28a
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV.		X	28b
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV.		X	28c
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M.		X	29
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M.		X	30
31 Did the organization liquidate, terminate, or discontinue operations? If "Yes," complete Schedule N, Part I.		X	31
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II.		X	32
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I.		X	33
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1.		X	34
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X	35a
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2.		X	35b
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part VI, line 2.			36
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI.		X	37
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 18? Note. All Form 990 filers are required to complete Schedule O.		X	38

Form 990 (2011)

JSA
151000 1-000 2AD000 577A V 11-4.1 PINE PAGE 6

Form 990 (2011)

PINE VALLEY MUTUAL WATER CO. 95-1109600 Page 6

Part V Statements Regarding Other IRS Filings and Tax Compliance
Check if Schedule O contains a response to any question in this Part V.

1a	Enter the number reported in Box 3 of Form 1099. Enter -0- if not applicable.	1a	0	Yes	No
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b	0		
2	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	2	X		
3a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by the return.	3a	0		
3b	If at least one is reported on line 3a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	3b	X		
3c	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3c	X		
3d	If "Yes," has it filed a Form 990-T for the year? If "No," provide an explanation in Schedule O.	3d			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X		
4b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	4b			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X		
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X		
5c	If "Yes" to line 5a or 5b, did the organization file Form 8868-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a	X		
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(e).	7			
7a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X		
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X		
7d	If "Yes," indicate the number of Forms 8282 filed during the year.	7d	0		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X		
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X		
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8869 as required?	7g	X		
8	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1096-C?	8	X		
9	Sponsoring organizations maintaining donor advised funds and section 6049(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	9	X		
9a	Sponsoring organizations maintaining donor advised funds.	9a			
9b	Did the organization make any taxable distributions under section 4967?	9b	X		
9c	Did the organization make a distribution to a donor, donor advisor, or related person?	9c	X		
10	Section 501(c)(7) organizations. Enter:	10			
10a	Initiation fees and capital contributions included on Part VIII, line 12.	10a			
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b			
11	Section 501(c)(12) organizations. Enter:	11			
11a	Gross income from members or shareholders.	11a	421,120		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).	11b	15,920		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.	13			
13a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a			
13b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b			
13c	Enter the amount of reserves on hand.	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X		
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	14b			

151042 1.00 2AD000 577A V 11-4.1 PINE Form 990 (2011) PAGE 7

Form 990 (2011) **PINE VALLEY MUTUAL WATER CO.** 95-1109600 Page 8

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI. ☒ **X**

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	5	
b Enter the number of voting members included in line 1a, above, who are independent.	5	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6 Did the organization have members or stockholders?	X	
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the name and address in Schedule O.		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	X	
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		X
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13.	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		X
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done.		X
13 Did the organization have a written whistleblower policy?	X	
14 Did the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	X	
b Other officers or key employees of the organization	X	
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		X

Section C. Disclosure

17 List the states with which a copy of the Form 990 is required to be filed **IL, CA.**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization **PEIR VALLEY WATER CO., INC. 115 PINE VALLEY, GA 31792** 812-173-1830

151040 1-000 ZADOGO 577A V 11-4.1 PINE PAGE 8

Form 990 (2011) **PINE VALLEY MUTUAL WATER CO.** 95-1109600 Page **7**

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response to any question in the Part VII ☒ **X**

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- Let all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- Let all of the organization's current key employees, if any. See instructions for definition of "key employee."
- Let the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- Let all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- Let all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee **X**

(A) Name and Title	(B) Average hours per week devoted to related organization in Schedule O	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
ATTACHMENT 1					
(1) RONALD CUEVAS PRESIDENT	2.00	X	0	0	0
(2) ROBERT LOFTIS VICE PRESIDENT	1.00	X	0	0	0
(3) EDWARD KROSKY TREASURER	1.00	X	0	0	0
(4) DON ROBSCH SECRETARY	1.00	X	0	0	0
(5) MATTHEW GROSSET DIRECTOR	1.00	X	0	0	0
(6) PHILIP BOERMAN GENERAL MANAGER	45.00	X	79,767.	0	16,463.
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					

JSA
151841 1 000 2AD060 577A V 11-4.1 PINE PAGE 9

[illegible]

Form 990 (2011) **PINE VALLEY MUTUAL WATER CO.** 95-1109600 Page **9**

Part VII Statement of Revenue

	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue included from tax under sections 512, 513, or 514
1a Federal campaigns				
b Membership dues				
c Fundraising events				
d Related organizations				
e Government grants (contributions)				
f All other contributions, gifts, grants, and similar amounts not included above				
g Noncash contributions included in lines 1a-1f \$				
h Total. Add lines 1a-1f				
2a WATER SALES/CHARGES	421,129.			421,129.
b				
c				
d				
e				
f All other program service revenue	421,129.			421,129.
g Total. Add lines 2a-2f	421,129.			421,129.
3 Investment income (including dividends, interest, and other similar amounts)	4,104.			4,104.
4 Income from investment of tax-exempt bond proceeds				
5 Royalties				
6a Gross rents				
b Less: rental expenses				
c Rental income or (loss)				
d Net rental income or (loss)				
7a Gross amount from sales of assets other than inventory				
b Less: cost or other basis and sales expenses				
c Gain or (loss)				
d Net gain or (loss)				
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c)				
b Less: direct expenses				
c Net income or (loss) from fundraising events				
9a Gross income from gaming activities				
b Less: direct expenses				
c Net income or (loss) from gaming activities				
10a Gross sales of inventory, less returns and allowances				
b Less: cost of goods sold				
c Net income or (loss) from sales of inventory				
11a MISCELLANEOUS REVENUE				
b TRANSFER FROM	9,750.			9,750.
c OTHER INCOME	4,082.			4,082.
d				
e All other revenue				
f Total. Add lines 11a-11d	13,832.			13,832.
12 Total revenue. See instructions	439,961.			439,961.

Form 990 (2011)

240000 577A V 11-4.1 PINE PAGE 11

Form 990 (2011) **PINE VALLEY MUTUAL WATER CO.** 95-1109600 Page 10

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Check if Schedule O contains a response to any question in the Part IX: ☐

Do not include amounts reported on lines 8b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program services expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21.	0			
2 Grants and other assistance to individuals in the United States. See Part IV, line 22.	0			
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	96,230.	81,796.	14,434.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(b)(3)) and persons described in section 4958(b)(3)(B).	0			
7 Other salaries and wages	88,522.	70,458.	17,564.	
8 Pension plan accounts and contributions (include section 401(a) and 408(a) employer contributions)	11,465.	9,172.	2,293.	
9 Other employee benefits	0			
10 Payroll taxes	11,696.	9,517.	2,379.	
11 Fees for services (non-employees)	0			
a Management	2,679.	2,447.	432.	
b Legal	4,900.	4,165.	735.	
c Accounting	0			
d Lobbying	0			
e Professional fundraising services. See Part IV, line 17.	0			
f Investment management fees	0			
g Other	0			
12 Advertising and promotion	0			
13 Office expenses	13,421.	8,053.	5,368.	
14 Information technology	0			
15 Royalties	0			
16 Occupancy	0			
17 Travel	0			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	0			
20 Interest	0			
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	35,674.	30,323.	5,351.	
23 Insurance	0			
24 Other expenses (unless expenses not covered above, list miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)	0			
a ELECTRIC POWER	34,608.	27,686.	6,922.	
b VEHICLE EXPENSES	15,784.	14,206.	1,578.	
c PERMITS AND FEES	10,554.	9,499.	1,055.	
d CAPITAL IMPROVEMENT REPAIRS	88,995.	80,095.	8,900.	
e All other expenses - ATTACHMENT 3	87,907.	75,671.	12,236.	
25 Total functional expenses. Add lines 1 through 24e.	502,335.	423,088.	79,247.	
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (NSC 998-722).	0			

151000 1-000 Form 990 (2011)

ZAD000 577A V 11-4.1 PINE PAGE 12

PINE VALLEY MUTUAL WATER CO. 95-1109600 Page 11

Form 990 (2011) **Part IX Balance Sheet**

	(A) Beginning of year	(B) End of year
Assets		
1 Cash - non-interest-bearing		1
2 Savings and temporary cash investments	785,914	2 577,927
3 Pledges and grants receivable, net		3
4 Accounts receivable, net	45,984	4 50,750
5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L.		5
6 Receivables from other disqualified persons (as defined under section 4958(b)(1)), persons described in section 4958(c)(2)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6
7 Notes and loans receivable, net		7
8 Investments for sale or use	24,784	8 26,788
9 Prepaid expenses and deferred charges	4,942	9 2,811
10a Land, buildings, and equipment, cost, or other base. Complete Part VI of Schedule D.	2,380,090	
b Less accumulated depreciation	1,787,682	10b 592,408
11 Investments - publicly traded securities		11
12 Investments - other securities. See Part IV, line 11.		12
13 Investments - program-related. See Part IV, line 11.		13
14 Intangible assets		14
15 Other assets. See Part IV, line 11.	80,000	15 80,000
16 Total assets. Add lines 1 through 15 (must equal line 24)	1,391,253	16 1,330,694
17 Accounts payable and accrued expenses	24,187	17 26,906
18 Grants payable		18
19 Deferred revenue		19
20 Tax-exempt bond liabilities		20
21 Escrow or custodial account liability. Complete Part IV of Schedule D.		21
22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L.		22
23 Secured mortgages and notes payable to unrelated third parties		23
24 Unsecured notes and loans payable to unrelated third parties		24
25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D.		25
26 Total liabilities. Add lines 17 through 25	24,187	26 26,906
27 Organizations that follow SFAS 117, check here ☐ and complete lines 27 through 29, and lines 33 and 34.		27
28 Unrestricted net assets		28
29 Temporarily restricted net assets		29
30 Permanently restricted net assets		30
31 Organizations that do not follow SFAS 117, check here ☒ and complete lines 30 through 34.		31
32 Capital stock or trust principal, or current funds	1,387,066	32 1,303,788
33 Paid-in or capital surplus, or land, building, or equipment fund	1,387,066	33 1,303,788
34 Total net assets or fund balances	1,391,253	34 1,330,694

Form 990 (2011)

JSA
101001 1 000

2A0000 577A

V 11-4.1

PINE

PAGE 13

PINE VALLEY MUTUAL WATER CO. 95-1109600

Form 990 (2011) Page 12

Part XI Reconciliation of Net Assets
Check if Schedule O contains a response to any question in the Part XI ☐

1	Total revenue (must equal Part VII, column (A), line 12)	439,657.
2	Total expenses (must equal Part IX, column (A), line 25)	502,335.
3	Revenue less expenses. Subtract line 2 from line 1	-62,678.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	1,367,046.
5	Other changes in net assets or fund balances (explain in Schedule O)	0
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	1,304,368.

Part XII Financial Statements and Reporting
Check if Schedule O contains a response to any question in the Part XII ☐

1 Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O

2a Were the organization's financial statements compiled or reviewed by an independent accountant? 2a ☒ Yes ☐ No

b Were the organization's financial statements audited by an independent accountant? 2b ☒ Yes ☐ No

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? 2c ☒ Yes ☐ No
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O

d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both:
☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? 3a ☒ Yes ☐ No

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits. 3b ☐ Yes ☐ No

Form 990 (2011)

SCHEDULE D
(Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2011

Department of the Treasury
Internal Revenue Service

Complete if the organization answered "Yes" to Form 990, Part IV, line 8, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
 Attach to Form 990. See separate instructions.

Name of the organization
PINE VALLEY MUTUAL WATER CO.Employer identification number
95-1109600**Part I** Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private inurement? ☐ Yes ☐ No		

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply):

☐ Preservation of land for public use (e.g., recreation or education)	☐ Preservation of an historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year: ☐ 0 ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☐ 6 ☐ 7 ☐ 8 ☐ 9 ☐ 10 ☐ 11 ☐ 12 ☐ 13 ☐ 14 ☐ 15 ☐ 16 ☐ 17 ☐ 18 ☐ 19 ☐ 20 ☐ 21 ☐ 22 ☐ 23 ☐ 24 ☐ 25 ☐ 26 ☐ 27 ☐ 28 ☐ 29 ☐ 30 ☐ 31 ☐ 32 ☐ 33 ☐ 34 ☐ 35 ☐ 36 ☐ 37 ☐ 38 ☐ 39 ☐ 40 ☐ 41 ☐ 42 ☐ 43 ☐ 44 ☐ 45 ☐ 46 ☐ 47 ☐ 48 ☐ 49 ☐ 50 ☐ 51 ☐ 52 ☐ 53 ☐ 54 ☐ 55 ☐ 56 ☐ 57 ☐ 58 ☐ 59 ☐ 60 ☐ 61 ☐ 62 ☐ 63 ☐ 64 ☐ 65 ☐ 66 ☐ 67 ☐ 68 ☐ 69 ☐ 70 ☐ 71 ☐ 72 ☐ 73 ☐ 74 ☐ 75 ☐ 76 ☐ 77 ☐ 78 ☐ 79 ☐ 80 ☐ 81 ☐ 82 ☐ 83 ☐ 84 ☐ 85 ☐ 86 ☐ 87 ☐ 88 ☐ 89 ☐ 90 ☐ 91 ☐ 92 ☐ 93 ☐ 94 ☐ 95 ☐ 96 ☐ 97 ☐ 98 ☐ 99 ☐ 100 ☐ 101 ☐ 102 ☐ 103 ☐ 104 ☐ 105 ☐ 106 ☐ 107 ☐ 108 ☐ 109 ☐ 110 ☐ 111 ☐ 112 ☐ 113 ☐ 114 ☐ 115 ☐ 116 ☐ 117 ☐ 118 ☐ 119 ☐ 120 ☐ 121 ☐ 122 ☐ 123 ☐ 124 ☐ 125 ☐ 126 ☐ 127 ☐ 128 ☐ 129 ☐ 130 ☐ 131 ☐ 132 ☐ 133 ☐ 134 ☐ 135 ☐ 136 ☐ 137 ☐ 138 ☐ 139 ☐ 140 ☐ 141 ☐ 142 ☐ 143 ☐ 144 ☐ 145 ☐ 146 ☐ 147 ☐ 148 ☐ 149 ☐ 150 ☐ 151 ☐ 152 ☐ 153 ☐ 154 ☐ 155 ☐ 156 ☐ 157 ☐ 158 ☐ 159 ☐ 160 ☐ 161 ☐ 162 ☐ 163 ☐ 164 ☐ 165 ☐ 166 ☐ 167 ☐ 168 ☐ 169 ☐ 170 ☐ 171 ☐ 172 ☐ 173 ☐ 174 ☐ 175 ☐ 176 ☐ 177 ☐ 178 ☐ 179 ☐ 180 ☐ 181 ☐ 182 ☐ 183 ☐ 184 ☐ 185 ☐ 186 ☐ 187 ☐ 188 ☐ 189 ☐ 190 ☐ 191 ☐ 192 ☐ 193 ☐ 194 ☐ 195 ☐ 196 ☐ 197 ☐ 198 ☐ 199 ☐ 200 ☐ 201 ☐ 202 ☐ 203 ☐ 204 ☐ 205 ☐ 206 ☐ 207 ☐ 208 ☐ 209 ☐ 210 ☐ 211 ☐ 212 ☐ 213 ☐ 214 ☐ 215 ☐ 216 ☐ 217 ☐ 218 ☐ 219 ☐ 220 ☐ 221 ☐ 222 ☐ 223 ☐ 224 ☐ 225 ☐ 226 ☐ 227 ☐ 228 ☐ 229 ☐ 230 ☐ 231 ☐ 232 ☐ 233 ☐ 234 ☐ 235 ☐ 236 ☐ 237 ☐ 238 ☐ 239 ☐ 240 ☐ 241 ☐ 242 ☐ 243 ☐ 244 ☐ 245 ☐ 246 ☐ 247 ☐ 248 ☐ 249 ☐ 250 ☐ 251 ☐ 252 ☐ 253 ☐ 254 ☐ 255 ☐ 256 ☐ 257 ☐ 258 ☐ 259 ☐ 260 ☐ 261 ☐ 262 ☐ 263 ☐ 264 ☐ 265 ☐ 266 ☐ 267 ☐ 268 ☐ 269 ☐ 270 ☐ 271 ☐ 272 ☐ 273 ☐ 274 ☐ 275 ☐ 276 ☐ 277 ☐ 278 ☐ 279 ☐ 280 ☐ 281 ☐ 282 ☐ 283 ☐ 284 ☐ 285 ☐ 286 ☐ 287 ☐ 288 ☐ 289 ☐ 290 ☐ 291 ☐ 292 ☐ 293 ☐ 294 ☐ 295 ☐ 296 ☐ 297 ☐ 298 ☐ 299 ☐ 300 ☐ 301 ☐ 302 ☐ 303 ☐ 304 ☐ 305 ☐ 306 ☐ 307 ☐ 308 ☐ 309 ☐ 310 ☐ 311 ☐ 312 ☐ 313 ☐ 314 ☐ 315 ☐ 316 ☐ 317 ☐ 318 ☐ 319 ☐ 320 ☐ 321 ☐ 322 ☐ 323 ☐ 324 ☐ 325 ☐ 326 ☐ 327 ☐ 328 ☐ 329 ☐ 330 ☐ 331 ☐ 332 ☐ 333 ☐ 334 ☐ 335 ☐ 336 ☐ 337 ☐ 338 ☐ 339 ☐ 340 ☐ 341 ☐ 342 ☐ 343 ☐ 344 ☐ 345 ☐ 346 ☐ 347 ☐ 348 ☐ 349 ☐ 350 ☐ 351 ☐ 352 ☐ 353 ☐ 354 ☐ 355 ☐ 356 ☐ 357 ☐ 358 ☐ 359 ☐ 360 ☐ 361 ☐ 362 ☐ 363 ☐ 364 ☐ 365 ☐ 366 ☐ 367 ☐ 368 ☐ 369 ☐ 370 ☐ 371 ☐ 372 ☐ 373 ☐ 374 ☐ 375 ☐ 376 ☐ 377 ☐ 378 ☐ 379 ☐ 380 ☐ 381 ☐ 382 ☐ 383 ☐ 384 ☐ 385 ☐ 386 ☐ 387 ☐ 388 ☐ 389 ☐ 390 ☐ 391 ☐ 392 ☐ 393 ☐ 394 ☐ 395 ☐ 396 ☐ 397 ☐ 398 ☐ 399 ☐ 400 ☐ 401 ☐ 402 ☐ 403 ☐ 404 ☐ 405 ☐ 406 ☐ 407 ☐ 408 ☐ 409 ☐ 410 ☐ 411 ☐ 412 ☐ 413 ☐ 414 ☐ 415 ☐ 416 ☐ 417 ☐ 418 ☐ 419 ☐ 420 ☐ 421 ☐ 422 ☐ 423 ☐ 424 ☐ 425 ☐ 426 ☐ 427 ☐ 428 ☐ 429 ☐ 430 ☐ 431 ☐ 432 ☐ 433 ☐ 434 ☐ 435 ☐ 436 ☐ 437 ☐ 438 ☐ 439 ☐ 440 ☐ 441 ☐ 442 ☐ 443 ☐ 444 ☐ 445 ☐ 446 ☐ 447 ☐ 448 ☐ 449 ☐ 450 ☐ 451 ☐ 452 ☐ 453 ☐ 454 ☐ 455 ☐ 456 ☐ 457 ☐ 458 ☐ 459 ☐ 460 ☐ 461 ☐ 462 ☐ 463 ☐ 464 ☐ 465 ☐ 466 ☐ 467 ☐ 468 ☐ 469 ☐ 470 ☐ 471 ☐ 472 ☐ 473 ☐ 474 ☐ 475 ☐ 476 ☐ 477 ☐ 478 ☐ 479 ☐ 480 ☐ 481 ☐ 482 ☐ 483 ☐ 484 ☐ 485 ☐ 486 ☐ 487 ☐ 488 ☐ 489 ☐ 490 ☐ 491 ☐ 492 ☐ 493 ☐ 494 ☐ 495 ☐ 496 ☐ 497 ☐ 498 ☐ 499 ☐ 500 ☐ 501 ☐ 502 ☐ 503 ☐ 504 ☐ 505 ☐ 506 ☐ 507 ☐ 508 ☐ 509 ☐ 510 ☐ 511 ☐ 512 ☐ 513 ☐ 514 ☐ 515 ☐ 516 ☐ 517 ☐ 518 ☐ 519 ☐ 520 ☐ 521 ☐ 522 ☐ 523 ☐ 524 ☐ 525 ☐ 526 ☐ 527 ☐ 528 ☐ 529 ☐ 530 ☐ 531 ☐ 532 ☐ 533 ☐ 534 ☐ 535 ☐ 536 ☐ 537 ☐ 538 ☐ 539 ☐ 540 ☐ 541 ☐ 542 ☐ 543 ☐ 544 ☐ 545 ☐ 546 ☐ 547 ☐ 548 ☐ 549 ☐ 550 ☐ 551 ☐ 552 ☐ 553 ☐ 554 ☐ 555 ☐ 556 ☐ 557 ☐ 558 ☐ 559 ☐ 560 ☐ 561 ☐ 562 ☐ 563 ☐ 564 ☐ 565 ☐ 566 ☐ 567 ☐ 568 ☐ 569 ☐ 570 ☐ 571 ☐ 572 ☐ 573 ☐ 574 ☐ 575 ☐ 576 ☐ 577 ☐ 578 ☐ 579 ☐ 580 ☐ 581 ☐ 582 ☐ 583 ☐ 584 ☐ 585 ☐ 586 ☐ 587 ☐ 588 ☐ 589 ☐ 590 ☐ 591 ☐ 592 ☐ 593 ☐ 594 ☐ 595 ☐ 596 ☐ 597 ☐ 598 ☐ 599 ☐ 600 ☐ 601 ☐ 602 ☐ 603 ☐ 604 ☐ 605 ☐ 606 ☐ 607 ☐ 608 ☐ 609 ☐ 610 ☐ 611 ☐ 612 ☐ 613 ☐ 614 ☐ 615 ☐ 616 ☐ 617 ☐ 618 ☐ 619 ☐ 620 ☐ 621 ☐ 622 ☐ 623 ☐ 624 ☐ 625 ☐ 626 ☐ 627 ☐ 628 ☐ 629 ☐ 630 ☐ 631 ☐ 632 ☐ 633 ☐ 634 ☐ 635 ☐ 636 ☐ 637 ☐ 638 ☐ 639 ☐ 640 ☐ 641 ☐ 642 ☐ 643 ☐ 644 ☐ 645 ☐ 646 ☐ 647 ☐ 648 ☐ 649 ☐ 650 ☐ 651 ☐ 652 ☐ 653 ☐ 654 ☐ 655 ☐ 656 ☐ 657 ☐ 658 ☐ 659 ☐ 660 ☐ 661 ☐ 662 ☐ 663 ☐ 664 ☐ 665 ☐ 666 ☐ 667 ☐ 668 ☐ 669 ☐ 670 ☐ 671 ☐ 672 ☐ 673 ☐ 674 ☐ 675 ☐ 676 ☐ 677 ☐ 678 ☐ 679 ☐ 680 ☐ 681 ☐ 682 ☐ 683 ☐ 684 ☐ 685 ☐ 686 ☐ 687 ☐ 688 ☐ 689 ☐ 690 ☐ 691 ☐ 692 ☐ 693 ☐ 694 ☐ 695 ☐ 696 ☐ 697 ☐ 698 ☐ 699 ☐ 700 ☐ 701 ☐ 702 ☐ 703 ☐ 704 ☐ 705 ☐ 706 ☐ 707 ☐ 708 ☐ 709 ☐ 710 ☐ 711 ☐ 712 ☐ 713 ☐ 714 ☐ 715 ☐ 716 ☐ 717 ☐ 718 ☐ 719 ☐ 720 ☐ 721 ☐ 722 ☐ 723 ☐ 724 ☐ 725 ☐ 726 ☐ 727 ☐ 728 ☐ 729 ☐ 730 ☐ 731 ☐ 732 ☐ 733 ☐ 734 ☐ 735 ☐ 736 ☐ 737 ☐ 738 ☐ 739 ☐ 740 ☐ 741 ☐ 742 ☐ 743 ☐ 744 ☐ 745 ☐ 746 ☐ 747 ☐ 748 ☐ 749 ☐ 750 ☐ 751 ☐ 752 ☐ 753 ☐ 754 ☐ 755 ☐ 756 ☐ 757 ☐ 758 ☐ 759 ☐ 760 ☐ 761 ☐ 762 ☐ 763 ☐ 764 ☐ 765 ☐ 766 ☐ 767 ☐ 768 ☐ 769 ☐ 770 ☐ 771 ☐ 772 ☐ 773 ☐ 774 ☐ 775 ☐ 776 ☐ 777 ☐ 778 ☐ 779 ☐ 780 ☐ 781 ☐ 782 ☐ 783 ☐ 784 ☐ 785 ☐ 786 ☐ 787 ☐ 788 ☐ 789 ☐ 790 ☐ 791 ☐ 792 ☐ 793 ☐ 794 ☐ 795 ☐ 796 ☐ 797 ☐ 798 ☐ 799 ☐ 800 ☐ 801 ☐ 802 ☐ 803 ☐ 804 ☐ 805 ☐ 806 ☐ 807 ☐ 808 ☐ 809 ☐ 810 ☐ 811 ☐ 812 ☐ 813 ☐ 814 ☐ 815 ☐ 816 ☐ 817 ☐ 818 ☐ 819 ☐ 820 ☐ 821 ☐ 822 ☐ 823 ☐ 824 ☐ 825 ☐ 826 ☐ 827 ☐ 828 ☐ 829 ☐ 830 ☐ 831 ☐ 832 ☐ 833 ☐ 834 ☐ 835 ☐ 836 ☐ 837 ☐ 838 ☐ 839 ☐ 840 ☐ 841 ☐ 842 ☐ 843 ☐ 844 ☐ 845 ☐ 846 ☐ 847 ☐ 848 ☐ 849 ☐ 850 ☐ 851 ☐ 852 ☐ 853 ☐ 854 ☐ 855 ☐ 856 ☐ 857 ☐ 858 ☐ 859 ☐ 860 ☐ 861 ☐ 862 ☐ 863 ☐ 864 ☐ 865 ☐ 866 ☐ 867 ☐ 868 ☐ 869 ☐ 870 ☐ 871 ☐ 872 ☐ 873 ☐ 874 ☐ 875 ☐ 876 ☐ 877 ☐ 878 ☐ 879 ☐ 880 ☐ 881 ☐ 882 ☐ 883 ☐ 884 ☐ 885 ☐ 886 ☐ 887 ☐ 888 ☐ 889 ☐ 890 ☐ 891 ☐ 892 ☐ 893 ☐ 894 ☐ 895 ☐ 896 ☐ 897 ☐ 898 ☐ 899 ☐ 900 ☐ 901 ☐ 902 ☐ 903 ☐ 904 ☐ 905 ☐ 906 ☐ 907 ☐ 908 ☐ 909 ☐ 910 ☐ 911 ☐ 912 ☐ 913 ☐ 914 ☐ 915 ☐ 916 ☐ 917 ☐ 918 ☐ 919 ☐ 920 ☐ 921 ☐ 922 ☐ 923 ☐ 924 ☐ 925 ☐ 926 ☐ 927 ☐ 928 ☐ 929 ☐ 930 ☐ 931 ☐ 932 ☐ 933 ☐ 934 ☐ 935 ☐ 936 ☐ 937 ☐ 938 ☐ 939 ☐ 940 ☐ 941 ☐ 942 ☐ 943 ☐ 944 ☐ 945 ☐ 946 ☐ 947 ☐ 948 ☐ 949 ☐ 950 ☐ 951 ☐ 952 ☐ 953 ☐ 954 ☐ 955 ☐ 956 ☐ 957 ☐ 958 ☐ 959 ☐ 960 ☐ 961 ☐ 962 ☐ 963 ☐ 964 ☐ 965 ☐ 966 ☐ 967 ☐ 968 ☐ 969 ☐ 970 ☐ 971 ☐ 972 ☐ 973 ☐ 974 ☐ 975 ☐ 976 ☐ 977 ☐ 978 ☐ 979 ☐ 980 ☐ 981 ☐ 982 ☐ 983 ☐ 984 ☐ 985 ☐ 986 ☐ 987 ☐ 988 ☐ 989 ☐ 990 ☐ 991 ☐ 992 ☐ 993 ☐ 994 ☐ 995 ☐ 996 ☐ 997 ☐ 998 ☐ 999 ☐ 1000 ☐ 1001 ☐ 1002 ☐ 1003 ☐ 1004 ☐ 1005 ☐ 1006 ☐ 1007 ☐ 1008 ☐ 1009 ☐ 1010 ☐ 1011 ☐ 1012 ☐ 1013 ☐ 1014 ☐ 1015 ☐ 1016 ☐ 1017 ☐ 1018 ☐ 1019 ☐ 1020 ☐ 1021 ☐ 1022 ☐ 1023 ☐ 1024 ☐ 1025 ☐ 1026 ☐ 1027 ☐ 1028 ☐ 1029 ☐ 1030 ☐ 1031 ☐ 1032 ☐ 1033 ☐ 1034 ☐ 1035 ☐ 1036 ☐ 1037 ☐ 1038 ☐ 1039 ☐ 1040 ☐ 1041 ☐ 1042 ☐ 1043 ☐ 1044 ☐ 1045 ☐ 1046 ☐ 1047 ☐ 1048 ☐ 1049 ☐ 1050 ☐ 1051 ☐ 1052 ☐ 1053 ☐ 1054 ☐ 1055 ☐ 1056 ☐ 1057 ☐ 1058 ☐ 1059 ☐ 1060 ☐ 1061 ☐ 1062 ☐ 1063 ☐ 1064 ☐ 1065 ☐ 1066 ☐ 1067 ☐ 1068 ☐ 1069 ☐ 1070 ☐ 1071 ☐ 1072 ☐ 1073 ☐ 1074 ☐ 1075 ☐ 1076 ☐ 1077 ☐ 1078 ☐ 1079 ☐ 1080 ☐ 1081 ☐ 1082 ☐ 1083 ☐ 1084 ☐ 1085 ☐ 1086 ☐ 1087 ☐ 1088 ☐ 1089 ☐ 1090 ☐ 1091 ☐ 1092 ☐ 1093 ☐ 1094 ☐ 1095 ☐ 1096 ☐ 1097 ☐ 1098 ☐ 10

FINE VALLEY MUTUAL WATER CO. 95-1109400

Schedule D (Form 990) 2011 Page **2**

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

a ☐ Public exhibition d ☐ Loan or exchange programs

b ☐ Scholarly research e ☐ Other _____

c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV and complete the following table

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10

	(a) Current year	(b) Four year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ☐ %

b Permanent endowment ☐ %

c Temporarily restricted endowment ☐ %

The percentages in lines 2a, 2b, and 2c should equal 100%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) unrelated organizations ☐ Yes ☐ No

(ii) related organizations ☐ Yes ☐ No

b If "Yes" to 3a(i), are the related organizations listed as required on Schedule R? ☐ Yes ☐ No

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10

Description of property	(a) Cost or other basis (unreduced)	(b) Cost or other basis (reduced)	(c) Accumulated depreciation	(d) Book value
1a Land		256,360		256,360
b Buildings		166,355	45,425	120,930
c Leasehold improvements				
d Equipment		465,738	454,873	10,865
e Other		1,491,637	1,285,184	206,453
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				592,408

Schedule D (Form 990) 2011

JGA
1010901-000

2AD000 577A

V 11-4.1

FINE

PAGE 16

FINE VALLEY MUTUAL WATER CO. 95-1109600 Page 4

Schedule D (Form 990) 2011

Part XIII Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

1	Total revenue (Form 990, Part VII, column (A), line 12)	439,057.
2	Total expenses (Form 990, Part IX, column (A), line 25)	502,335.
3	Excess or (deficit) for the year: Subtract line 2 from line 1	-63,278.
4	Net unrealized gains (losses) on investments	
5	Donated services and use of facilities	
6	Investment expenses	
7	Prior period adjustments	
8	Other (Describe in Part XIV)	
9	Total adjustments (net): Add lines 4 through 8	
10	Excess or (deficit) for the year per audited financial statements: Combine lines 3 and 9	-63,278.

Part XIII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	439,057.
2	Amounts included on line 1 but not on Form 990, Part VII, line 12	
a	Net unrealized gains on investments	2a
b	Donated services and use of facilities	2b
c	Recoveries of prior year grants	2c
d	Other (Describe in Part XIV)	2d
e	Add lines 2a through 2d	2e
3	Subtract line 2e from line 1	3 439,057.
4	Amounts included on Form 990, Part VII, line 12, but not on line 1	
a	Investment expenses not included on Form 990, Part VII, line 7b	4a
b	Other (Describe in Part XIV)	4b
c	Add lines 4a and 4b	4c
5	Total revenue: Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5 439,057.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	502,335.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25	
a	Donated services and use of facilities	2a
b	Prior year adjustments	2b
c	Other losses	2c
d	Other (Describe in Part XIV)	2d
e	Add lines 2a through 2d	2e
3	Subtract line 2e from line 1	3 502,335.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1	
a	Investment expenses not included on Form 990, Part VII, line 7b	4a
b	Other (Describe in Part XIV)	4b
c	Add lines 4a and 4b	4c
5	Total expenses: Add lines 3 and 4c. (This must equal Form 990, Part I, line 16)	5 502,335.

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Schedule D (Form 990) 2011

JOB
101071 1000 2AD0G0 577A V 11-4.1 FINE PAGE 10

SCHEDULE O
 (Form 990 or 990-EZ)

Supplemental information to Form 990 or 990-EZ

 Complete to provide information for responses to specific questions on
 Form 990 or 990-EZ or to provide any additional information.
 Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

2011

OMB No. 1545-0047

Department of the Treasury
Internal Revenue ServiceName of the organization
PINE VALLEY MUTUAL WATER CO.Employer identification number
95-1109600

PART VII: GOVERNANCE MANAGEMENT AND DISCLOSURE

SECTION A: GOVERNING BODY AND MANAGEMENT

LINE 6: THE ORGANIZATION IS COMPRISED OF SHAREHOLDERS THAT RECEIVE WATER
AND IRRIGATION SERVICES WHICH ARE BILLED ON A SEMI-MONTHLY BASIS.

LINE 7A: ANNUAL MEETING OF SHAREHOLDERS ELECTS ONE OR MORE MEMBERS TO THE
GOVERNING BOARD THROUGH MAJORITY VOTE.

LINE 8A/8B: THE ORGANIZATION HAS AN ANNUAL MEETING OF SHAREHOLDERS
WHEREBY BOARD MEMBERS ARE ELECTED BY MAJORITY VOTE. ANNUAL SHAREHOLDER
MINUTES ARE KEPT ON FILE IN ADDITION TO MONTHLY GOVERNING BOARD MINUTES.

LINE 10: THE TAX RETURN IS PREPARED BY AN INDEPENDENT CPA FIRM UTILIZING
AUDITED FINANCIAL INFORMATION AND IS REVIEWED BY THE GENERAL MANAGER AND
BOARD PRESIDENT PRIOR TO FILING. IN ADDITION, OTHER MEMBERS OF THE BOARD
REVIEW THE TAX RETURN AT THE MONTHLY BOARD MEETING PRIOR TO FILING.

LINE 15B: THE GENERAL MANAGER IS A KEY EMPLOYEE AND AN ANNUAL REVIEW OF
COMPENSATION IS CONDUCTED BY THE GOVERNING BOARD TO DETERMINE IF THERE IS
ANY CHANGES TO THE GENERAL MANAGER'S COMPENSATION.

LINE 19: INDEPENDENT ANNUAL AUDIT REPORT IS MAILED TO ALL SHAREHOLDERS
AND MEMBERS. IN ADDITION, ALL GOVERNING DOCUMENTS AND FINANCIAL
STATEMENTS ARE OPEN TO PUBLIC INSPECTION AT THE OFFICE SITE.

ATTACHMENT 1

FORM 990, PART VII, COLUMN B - ESTIMATED AVERAGE PER WEEK

NAME AND TITLE	HOURS DEVOTED FOR RELATED ORGANIZATION
RONALD CUEVAS PRESIDENT	0
ROBERT LOFTIS VICE PRESIDENT	0

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2011)

151001 1-000

2AD0GO 577A

V 11-4.1

PINE

PAGE 20

Schedule O (Form 990 or 990-EZ) 2010		Page 2
Name of the organization		Employer identification number
FINE VALLEY MUTUAL WATER CO.		95-1109600
ATTACHMENT 1 (CONT'D)		
EDWARD KROSKY		
TREASURER	0	
RON HOBSON		
SECRETARY	0	
MATTHEW GROSSET		
DIRECTOR	0	
PHILIP BOERNAN		
GENERAL MANAGER	0	

FORM 990, PART VIII - INVESTMENT INCOME				
DESCRIPTION	(A) TOTAL REVENUE	(B) RELATED OR EXEMPT REVENUE	(C) UNRELATED BUSINESS REV.	(D) EXCLUDED REVENUE
INTEREST INCOME	4,104.			4,104.
TOTALS	4,104.			4,104.

FORM 990, PART IX - OTHER EXPENSES				
DESCRIPTION	(A) TOTAL EXPENSES	(B) PROGRAM SERVICE EXP.	(C) MANAGEMENT AND GENERAL EXPENSES	(D) FUNDRAISING EXPENSES
MISCELLANEOUS	2,478.	2,230.		248.
INSURANCE	47,767.	40,602.		7,165.
OTHER TAXES	4,243.	3,443.		800.
WATER ANALYSIS	5,724.	5,724.		
UTILITIES	2,470.	1,976.		494.
COMMUNICATIONS	3,070.	2,763.		307.
SUPPLIES AND SMALL EQUIPMENT	20,111.	17,094.		3,017.
EQUIPMENT MAINTENANCE	2,044.	1,839.		205.
TOTALS	87,907.	75,671.		12,236.

Schedule O (Form 990 or 990-EZ) 2010			
121226 1-000	ZADOGO 577A	V 11-4.1	PAGE 21

Schedule O (Form 990 or 990-EZ) 2013 Page 2
 Name of the organization Employer identification number
 PINE VALLEY MUTUAL WATER CO. 95-1109600
ATTACHMENT 4

FORM 990, PART X - PREPAID EXPENSES AND DEFERRED CHARGES

<u>DESCRIPTION</u>	<u>BEGINNING BOOK VALUE</u>	<u>ENDING BOOK VALUE</u>
PREPAID INSURANCE	4,962.	2,811.
TOTALS	<u>4,962.</u>	<u>2,811.</u>

[illegible]

1

FORM VALUATION REPORT, MARCH 2010

2011

90-1186400

DESCRIPTION OF PROPERTY

DEPRECIATION

Asset description	Year placed in service	Unadjusted cost at time	Rate %	1/18 exp reduction at time	Revised deduction	Revised depreciation	Revised accumulated depreciation	Revised book value	Revised life	Revised MACRS rate	Revised current year depreciation
GRAND PROPERTY	1/1/1988	25,144	100.000			25,144	25,144	0	0		
LAND	1/1/1988	41,000	100.000			41,000	41,000	0	0		
CONSTRUCTION	1/1/1988	1,435	100.000			1,435	1,435	0	0		
CONSTRUCTION	1/1/1988	18,909	100.000			18,909	18,909	0	0		
PERMIT	1/1/1988	38,917	100.000			38,917	38,917	0	0		
WELL CONSTRUCTION #11	1/1/1988	48,214	100.000			48,214	48,214	0	0		
LANDWORKS	1/1/1988	1,435	100.000			1,435	1,435	0	0		
PERMIT #77	1/1/1988	41,000	100.000			41,000	41,000	0	0		
PERMIT #111111	1/1/1988	41,000	100.000			41,000	41,000	0	0		
WELL WORKS	1/1/1988	1,435	100.000			1,435	1,435	0	0		
CONSTRUCTION	1/1/1988	18,909	100.000			18,909	18,909	0	0		
WELL	1/1/1988	38,917	100.000			38,917	38,917	0	0		
CONSTRUCTION	1/1/1988	48,214	100.000			48,214	48,214	0	0		
CONSTRUCTION	1/1/1988	1,435	100.000			1,435	1,435	0	0		
CONSTRUCTION	1/1/1988	18,909	100.000			18,909	18,909	0	0		
CONSTRUCTION	1/1/1988	38,917	100.000			38,917	38,917	0	0		
CONSTRUCTION	1/1/1988	48,214	100.000			48,214	48,214	0	0		
CONSTRUCTION	1/1/1988	1,435	100.000			1,435	1,435	0	0		
CONSTRUCTION	1/1/1988	18,909	100.000			18,909	18,909	0	0		
CONSTRUCTION	1/1/1988	38,917	100.000			38,917	38,917	0	0		
CONSTRUCTION	1/1/1988	48,214	100.000			48,214	48,214	0	0		
CONSTRUCTION	1/1/1988	1,435	100.								

[illegible]

[illegible]

Form **4562** Depreciation and Amortization
(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (IRS)

OMB No. 1545-0072
2011
Attachment
Sequence No. 179

Check box on return: ☐ See separate instructions. ☐ Attach to your tax return.

PINE VALLEY MUTUAL WATER CO.
Business or activity to which this form applies

1041000
95-1109600

GENERAL DEPRECIATION

Part I Election To Expense Certain Property Under Section 179
Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions) 1
2 Total cost of section 179 property placed in service (see instructions) 2
3 Threshold cost of section 179 property before reduction in limitation (see instructions) 3
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- 4
5 Other limitation for tax year. Business use less than 50% or less, enter -0-; if married filing jointly, see instructions 5
6 6

7 Listed property. Enter the amount from line 29 7
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 8
9 Tentative deduction. Enter the smaller of line 5 or line 8 9
10 Carryover of disallowed deduction from line 13 of your 2010 Form 4562 10
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 9 (see instructions) 11
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 12
13 Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12 13

Enter -0- if not used. Do not use Part II for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) 14
15 Property subject to section 168(f)(1) election 15
16 Other depreciation (including ACRS) 16 18,692

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2011 17 13,045

18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐

Section B - Assets Placed in Service During 2011 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (Business investment cost only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property	SEE					
b 5-year property	DETAIL					
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property		28,473	20.000	MO	150DB	267
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
j Nonresidential real property			39 yrs	MM	S/L	

Section C - Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

20a Class life	20b Recovery period	20c Convention	20d Method
b 12-year	12 yrs		S/L
c 40-year	40 yrs	MM	S/L

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28 21 3,650

22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions 22 35,674

23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 179(a) cost 23

See the Fair Market Value Reduction Act Notice, see separate instructions.

132280 2-10 2A0000 577A V 11-4.1 PINE Form 4562 (2011) PAGE 27

Form 4562 (2011) 95-1109600 Page 2

Part I Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, column (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Complete. See the instructions for limits for passenger automobiles.)

24a. Do you have evidence to support the business/investment use claimed? Yes ☐ No ☐ 24b. If "Yes," is the evidence written? Yes ☐ No ☐

(a) Type of property (see instructions)	(b) Date placed in service	(c) Business/investment use (percentage)	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25. Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) 25								
26. Property used more than 50% in a qualified business use SEE LISTED PROPERTY DETAIL								
27. Property used 50% or less in a qualified business use								
28. Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28 3,650								
29. Add amounts in column (i), line 26. Enter here and on line 7, page 1 29								

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30. Total business/investment miles driven during the year (do not include commuting miles)						
31. Total commuting miles driven during the year						
32. Total other personal (noncommuting) miles driven						
33. Total miles driven during the year. Add lines 30 through 32						
34. Was the vehicle available for personal use during off-duty hours?	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐
35. Was the vehicle used primarily by a more than 5% owner or related person?						
36. Is another vehicle available for personal use?						

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

37. Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? Yes ☐ No ☐

38. Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? (See the instructions for vehicles used by corporate officers, directors, or 1% or more owners)

39. Do you treat all use of vehicles by employees as personal use?

40. Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?

41. Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part II Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for the year
42. Amortization of costs that begins during your 2011 tax year (see instructions)					
43. Amortization of costs that began before your 2011 tax year 43					
44. Total. Add amounts in column (f). See the instructions for where to report 44					

JAN 132101 2 000 2AD000 577A V 11-4.1 FINE PAGE 28 Form 4562 (2011)

[illegible]

2011

99-1104939

FIRE VALLEY SERVICE, NAYCO, CO.

General, non-exempt

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Depreciation

Description of Property

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Asset

Beginning

Beginning

Beginning

Beginning

[illegible]

