

Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# _____

2022
ANNUAL REPORT
OF

Del Oro Water Co., Inc.

Paradise Pines District

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

Drawer 5172

Chico, CA

(OFFICIAL MAILING ADDRESS)

95927

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2022

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2023

Revised Report - Filed October 31, 2023

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GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN APRIL 30, 2023, with:**

**CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION**

ATTN: BRUCE DEBERRY

505 VAN NESS AVENUE, ROOM 3200

SAN FRANCISCO, CALIFORNIA 94102-3298

bmd@cpuc.ca.gov

water.division@cpuc.ca.gov

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 39 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. Complete the supplemental schedules **FIRST**. The balances in these schedules will then auto-fill the appropriate boxes in the balance sheet/income statement. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the statements by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2022 through December 31, 2022. Fiscal year reports will not be accepted.

GENERAL INFORMATION

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

2. Official mailing address, Phone Number, and Email:
Drawer 5172, Chico, California 95927

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

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

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

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

7. OWNERSHIP. Check and fill in appropriate line:

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

Principal Officers:

Name: <u>Robert S. Fortino</u>	Title: <u>Chief Executive Officer - Director</u>
Name: <u>Bryan Fortino</u>	Title: <u>Chief Financial Officer - Director</u>
Name: <u>Paul Matulich</u>	Title: <u>Asst. Secretary - Director</u>
Name: <u>Janice Hanna</u>	Title: <u>Secretary</u>

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

9. Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:

Name: _____	Date: _____
Name: _____	Date: _____
Name: _____	Date: _____
Name: _____	Date: _____

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

11. List Name, Grade, and License Number of all Licensed Operators:
Brandan Niblett T2-43983 & D2-49331
Jake Kevwitch T2-31539 & D2-36018
Jim Roberts T2-13963 & D3-20597

12. This annual report was prepared by:

Name of firm or consultant: _____

Address of firm or consultant: _____

Email address of firm or consultant: _____

Phone Number of firm or consultant: ()

INSTRUCTIONS

FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL WATER UTILITIES

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

Please follow the instructions below:

1. The CPUC annual report Excel template incorporates links so that the selected data in the Balance Sheet, Income Statement and supporting schedules automatically flow to the financial data sheets.
2. If needed, the Excel data worksheets can be made unprotected (no password is needed) if the utility wants to make modifications and/or add additional data.

UTILITY PLANT AND CAPITALIZATION DATA

Calendar Year 2022

Revised

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

Telephone: 530-809-3960

Person Responsible for this Report:

Janice Hanna

	<u>1/1/2022</u>	<u>12/31/2022</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Utility Plant	\$ 14,394,587	\$ 14,540,473	\$ 14,467,530
2 Accumulated Depreciation/Amortization	(7,172,076)	(7,523,510)	(7,347,793)
3 Net Utility Plant	7,222,511	7,016,963	7,119,737
4 Advances for Construction	167,452	167,337	167,394
5 Contributions in Aid of Construction	1,804,344	1,805,744	1,805,044
6 Accumulated Deferred Taxes	-	181,540	90,770
7			
8			
9			
10 CAPITALIZATION			
11 Common Stock	-	-	-
12 Preferred Stock	21,820	21,820	21,820
13 Retained Earnings	89,836	(296,549)	(103,357)
14 Total Corporate Capital and Retained Earnings	5,905,425	5,519,040	5,712,232
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	2,544,995	2,474,671	2,509,833

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2022

Revised

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

Telephone: 530-894-1100 ext 103

		Annual Amount	
INCOME/EXPENSES DATA			
1	Operating Revenues	\$ 2,741,697	
2	Operating Expenses	2,197,082	
3	Depreciation	224,595	
4	SDWBA Loan Amortization Expense	121,028	
5	Taxes	189,689	
6	Utility Operating Income	9,303	
7	Non-Utility Income	37,701	
8	Interest Expense	1,384	
9	Net Income	(51,185)	
10			
11	OPERATING EXPENSES DATA		
12	Purchased Water	325,653	
13	Power	317,902	
14	Other Volume Related Expenses	6,729	
15	Non-Volume Related Expenses	521,068	
16	Administrative and General Expenses	1,025,730	
17			
18	OTHER DATA		
19			
20	<u>Active Service Connections</u>	(Exc. Fire Protect.)	Annual Average
21			
22	Metered Service Connections	3,275	3,303
23	Flat Rate Service Connections	-	-
24	Total Active Service Connections	3,275	3,303

Excess Capacity and Non-Tariffed Services

NOTE: In D.00-07-018, D.03-04-028, and D. 04-12-023, the CPUC set forth rules and requirements regarding water utilities provision of non-tariffed services using excess capacity. These decisions require water utilities to: 1) file an advice letter requesting Commission approval of that service, 2) provide information regarding non-tariffed goods/services in each companies Annual Report to the Commission.

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2022:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number
1	Rent from Antenna Placement on PP Tank	Passive	35551.82	480003							
2											
3	These revenue amounts were credited to the expense account listed										
4	thus lowering the total cost for Companywide Allocations and GRC's										
5											
6	Indirect Overhead DOWC IT Assets - UMS & Safor		1148.44			681000					
7	Excess Capacity of CUSI Billing Software - UMS		3733.64			681000					
8	Excess Capacity of Folding Machine - UMS		4521.34			678000					
9	Excess Capacity Office Staff plus Load - UMS & Safor		45117.03			670000					
10	Excess Capacity Management plus Load - UMS & Safor		2981.24			671000					
11	Excess Capacity Payroll Tax - UMS & Safor		3359.48			408002					
12	Excess Capacity Wcomp - UMS & Safor		96.68			684001					
13	Excess Capacity Employee Benefits - UMS & Safor		6037.95			674000					
14	Excess Capacity Liability Ins - UMS		3261.00			684000					
15											
16											
17											
18											
19											
20											

**SCHEDULE A
COMPARATIVE BALANCE SHEET
Assets and Other Debits**

Revised

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
1.1		UTILITY PLANT			
2.1	101	Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	A-1, A-1a	10,832,590	10,678,403
3.1	101.1	Water Plant in Service - SDWBA/SRF	A-1, A-1b	3,707,883	3,707,883
4.1	101.2	Water Plant in Service - Grant Funds	A-1, A-1c	-	-
5.1	101.3	Water Plant in Service - Other	A-1	-	-
6.1	103	Water Plant Held for Future Use	A-1, A-1d	-	-
7.1	104	Water Plant Purchased or Sold	A-1	-	-
8.1	105	Construction Work in Progress - Water Plant	A-1	-	8,302
9.1	105.1	Construction Work in Progress - SDWBA/SRF	A-1	-	-
10.1	105.2	Construction Work in Progress - Grant Funds	A-1	-	-
11.1	105.3	Construction Work in Progress - Other	A-1	-	-
12.1	114	Water Plant Acquisition Adjustments	A-1	-	-
13.1		Total Utility Plant		\$ 14,540,473	\$ 14,394,587
14.1	108	Accumulated Depreciation of Water Plant	A-3	(6,251,630)	(6,021,224)
15.1	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	(1,271,880)	(1,150,852)
16.1	108.2	Accumulated Depreciation of Water Plant - Grant Funds	A-3	-	-
17.1	108.3	Accumulated Depreciation of Water Plant - Other	A-3	-	-
18.1		Total Accumulated Depreciation/Amortization		\$ (7,523,510)	\$ (7,172,076)
19.1		Net Utility Plant		\$ 7,016,963	\$ 7,222,511
20.1					
21.1		INVESTMENTS			
22.1	121	Non-utility Property and Other Assets	A-2	-	-
23.1	122	Accumulated Depreciation of Non-Water Utility Property	A-3	-	-
24.1		Net non-utility property		\$ -	\$ -
25.1	123	Investments in Affiliated Companies	A-4	-	-
26.1	124	Other Investments	A-5	-	-
27.1		Total Investments		\$ -	\$ -
28.1					
29.1		CURRENT AND ACCRUED ASSETS			
30.1	131	Cash	A-6	1,348,566	1,411,956
31.1	132	Cash - Special Deposits	A-7	105,526	79,648
32.1	141	Accounts Receivable - Customers	A-8	221,191	201,351
33.1	142	Receivables from Affiliated Companies	A-9	190,421	156,400
34.1	143	Accumulated Provision for Uncollectible Accounts	A-10	-	-
35.1	151	Materials and Supplies	A-11	37,185	32,494
36.1	174	Other Current Assets	A-12	139,299	136,935
37.1		Total current and accrued assets		\$ 2,042,188	\$ 2,018,784
38.1					
39.1	180	Deferred Charges	A-13	-	9,602
40.1	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41.1					
42.1		Total Assets and Other Debits		\$ 9,059,151	\$ 9,250,898

**SCHEDULE A
COMPARATIVE BALANCE SHEET
Liabilities and Other Credits**

Revised

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
1.2		CORPORATE CAPITAL AND RETAINED EARNINGS			
2.2	201	Common Stock	A-15	-	-
3.2	204	Preferred Stock	A-16	21,820	21,820
4.2	206	Subchapter S Corporation Accumulated Adjustments Account	A-18	-	-
5.2	211	Other Paid-in Capital	A-19	5,793,769	5,793,769
6.2	215	Retained Earnings	A-20	(296,549)	89,836
7.2		Total corporate capital and retained earnings		\$ 5,519,040	\$ 5,905,425
8.2					
9.2		PROPRIETARY CAPITAL			
10.2	218	Proprietary Capital	A-21	-	-
11.2					
12.2		LONG TERM DEBT			
13.2	224	Long-term Debt	A-22	2,474,671	2,544,995
14.2					
15.2		CURRENT AND ACCRUED LIABILITIES			
16.2	230	Payables to Affiliated Companies	A-23	15,591	27,830
17.2	231	Accounts Payable	A-24	106,483	72,340
18.2	232	Short-term Notes Payable	A-25	143,115	116,498
19.2	233	Customer Deposits	A-26	16,238	-
20.2	236	Taxes Accrued	A-27	43,459	8,375
21.2	237	Interest Accrued	A-28	-	-
22.2	241	Other Current Liabilities	A-29	118,892	115,035
23.2		Total current and accrued liabilities		\$ 443,777	\$ 340,077
24.2					
25.2		DEFERRED CREDITS			
26.2	252	Advances for Construction	A-30	167,337	167,452
27.2	253	Other Credits	A-31	207,585	223,338
28.2	255	Accumulated Deferred Investment Tax - Credits	A-32	-	-
29.2	282	Accumulated Deferred Income Taxes - Accel. Tax Depreciation	A-33	-	-
30.2	283	Accumulated Deferred Income Tax Liabilities	A-34	181,540	-
31.2		Total deferred credits		\$ 556,462	\$ 390,791
32.2					
33.2		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34.2	265	Contributions in Aid of Construction	A-35	1,805,744	1,804,344
35.2	272	Accumulated Amortization of Contributions	A-36	(1,740,544)	(1,734,733)
36.2		Net Contributions in Aid of Construction		\$ 65,200	\$ 69,611
37.2		Total Liabilities and Other Credits		\$ 9,059,151	\$ 9,250,898

**SCHEDULE A-1
UTILITY PLANT**

Revised

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water Plant in Service (Excl. SDWBA/SRF, Grant Funds) (Sch A-1a)	10,678,403	154,187	-	-	\$ 10,832,590
2	101.1	Water Plant In Service - SDWBA/SRF (Sch A-1b)	3,707,883	-	-	-	\$ 3,707,883
3	101.2	Water Plant In Service - Grant Funds (Sch A-1c)	-	-	-	-	\$ -
4	101.3	Water Plant In Service - Other					\$ -
5	103	Water Plant Held for Future Use (Sch A-1d)					\$ -
6	104	Water Plant Purchased or Sold					\$ -
7	105	Construction Work in Progress - Water Plant	8,302	7,507	(15,809)		\$ -
8	105.1	Construction Work in Progress - SDWBA/SRF					\$ -
9	105.2	Construction Work in Progress - Grant Funds					\$ -
10	105.3	Construction Work in Progress - Other					\$ -
11	114	Water Plant Acquisition Adjustments					\$ -
12		Total utility plant	\$ 14,394,587	\$ 161,695	\$ (15,809)	\$ -	\$ 14,540,473

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

SCHEDULE A-1a

Account 101 - Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)

Revised

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant	28,096	72,792			\$ 100,888
3	303	Land	100,874				\$ 100,874
4		Total non-depreciable plant	\$ 128,970	\$ 72,792	\$ -	\$ -	\$ 201,762
5							
6		DEPRECIABLE PLANT					
7	304	Structures	255,855	537			\$ 256,392
8	307	Wells	967,645				\$ 967,645
9	311	Pumping Equipment	1,207,112	26,342			\$ 1,233,455
10	317	Other Water Source Plant	3,834				\$ 3,834
11	320	Water Treatment Plant	-				\$ -
12	330	Reservoirs, Tanks and Standpipes	832,080				\$ 832,080
13	331	Water Mains	5,471,489	6,734			\$ 5,478,223
14	333	Services and Meter Installations	299,965	1,400			\$ 301,365
15	334	Meters	465,015	10,745			\$ 475,760
16	335	Hydrants	143,198	1,882			\$ 145,079
17	339	Other Equipment	363,490	8,819			\$ 372,309
18	340	Office Furniture and Equipment	469,798	24,936			\$ 494,734
19	341	Transportation Equipment	69,951				\$ 69,951
20		Total depreciable plant	\$ 10,549,432	\$ 81,395	\$ -	\$ -	\$ 10,630,828
21		Total water plant in service	\$ 10,678,403	\$ 154,187	\$ -	\$ -	\$ 10,832,590

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

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

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

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

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

N/A

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

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

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

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

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

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

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

Line No.	Item (a)	Account 108	Account 108.1	Account 108.2	Account 108.3	Account 122
		Accumulated Depreciation of Water Plant (b)	Accumulated Amortization of SDWBA/SRF (c)	Accumulated Depreciation of Water Plant - Grant Funds (d)	Accumulated Depreciation of Water Plant - Other (e)	Accumulated Depreciation of Non-Water Utility Property (f)
1	Balance in reserves at beginning of year	6,021,224	1,150,852			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	5,811				
4	(b) Charged to Account 403	224,595				
5	(c) Charged to Account 407		121,028			
6	(d) Charged to Account 426					
7	(e) Charged to clearing accounts.					
8	(f) Salvage recovered					
9	(g) All other credits					
10	Total Credits	\$ 230,406	\$ 121,028	\$ -	\$ -	\$ -
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired					
13	(b) Cost of removal					
14	(c) All other debits					
15	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 6,251,630	\$ 1,271,880	\$ -	\$ -	\$ -
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %				3%	
19	(2) CPUC Authorization for Composite Depreciation Rate (CPUC Decision, Resolution, or Advice Letter):					
20						
21	(3) EXPLANATION OF ALL OTHER CREDITS:					
22						
23						
24						
25						
26	(4) EXPLANATION OF ALL OTHER DEBITS:					
27						
28						
29						
30						
31						
32	(5) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION					
33	(a) Straight line					
34	(b) Liberalized					
35	(1) Sum of the years digits					
36	(2) Double declining balance					
37	(3) Other					
38	(c) Both straight line and liberalized					

SCHEDULE A-3a
Account 108 - Analysis of Entries in Depreciation Reserve

Line No.	Acct No.	Depreciable Plant (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserve During Year Excluding Costs of Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1	304	Structures	226,085	1,298			\$ 227,383
2	307	Wells	688,118	20,600			\$ 708,718
3	311	Pumping Equipment	549,062	32,484			\$ 581,546
4	317	Other Water Source Plant	2,689				\$ 2,689
5	320	Water Treatment Plant	-				\$ -
6	330	Reservoirs, Tanks and Standpipes	617,385	22,563			\$ 639,948
7	331	Water Mains	2,698,671	111,499			\$ 2,810,170
8	333	Services and Meter Installations	296,724	358			\$ 297,082
9	334	Meters	319,466	7,699			\$ 327,165
10	335	Hydrants	127,467	747			\$ 128,214
11	339	Other Equipment	230,765	8,834			\$ 239,599
12	340	Office Furniture and Equipment	191,055	24,519			\$ 215,574
13	341	Transportation Equipment	69,951	-			\$ 69,951
14		Total	\$ 6,017,438	\$ 230,601	\$ -	\$ -	\$ 6,248,039

SCHEDULE A-4
Account 123 - Investments in Affiliated Companies

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

SCHEDULE A-5
Account 124 - Other Investments

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

SCHEDULE A-6
Account 131 - Cash

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	131.1 Cash on Hand	250	250
2	131.2 Cash in Bank	1,411,706	1,348,316
3			
4			
5	Total	\$ 1,411,956	\$ 1,348,566

SCHEDULE A-7
Account 132 - Cash - Special Deposits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	SDWBA/SRF	79,648	105,526
2	Facilities Fees	-	-
3			
4			
5	Total	\$ 79,648	\$ 105,526

SCHEDULE A-8
Account 141 - Accounts Receivable - Customers

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Paradise Pines District Billing	201,351	220,936
2	Rents Receivable	-	255
3			
4			
5	Total	\$ 201,351	\$ 221,191

SCHEDULE A-9
Account 142 - Receivables from Affiliated Companies

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Allocated Operating Expenses Receivable	26,936	63,344
2	Miscellaneous Receivables	129,464	127,077
3			
4			
5	Total	\$ 156,400	\$ 190,421

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

Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	
2	Add: Charges to Account 676 - Uncollectible Accounts Expense	
3	Collections on accounts previously written off as uncollectible	
	Other credits	
	Total Credits	\$ -
4	Less: Write-offs of accounts determined to be uncollectible	
5	Other debits	
	Total Debits	\$ -
6	Balance end of year	\$ -

SCHEDULE A-11			
Account 151 - Materials and Supplies			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Materials & Supplies	32,494	37,185
2			
3			
4			
5	Total	\$ 32,494	\$ 37,185

SCHEDULE A-12			
Account 174 - Other Current Assets			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Prepaid Insurance	(44,636)	(46,415)
2	Cash Surrender Value Asset	181,572	185,714
3			
4			
5	Total	\$ 136,935	\$ 139,299

SCHEDULE A-13			
Account 180 - Deferred Charges			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Deferred COVID-19 Expense	9,602	-
2			
3			
4			
5	Total	\$ 9,602	\$ -

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

SCHEDULE A-15
Account 201 - Common Stock

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

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

SCHEDULE A-16
Account 204 - Preferred Stock

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

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

SCHEDULE A-17
Record of Stockholders at End of Year

Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	NONE			
2				
3				
4				
5				
6				
7				
8				
9	Total number of shares	-	Total number of shares	-

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

SCHEDULE A-19 Account 211 - Other Paid in Capital (Corporations only)			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Capital surplus derived from 22% reserve and	432,224	432,224
2	charged to advances for construction		
3	Parent Company - Utility Management Services, Inc.	5,361,545	5,361,545
4			
5	Total	\$ 5,793,769	\$ 5,793,769

SCHEDULE A-20 Account 215 - Retained Earnings (Corporations Only)		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year	89,836
2	Add: Credits	
3	Net income	(51,185)
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$ (51,185)
7		
8	Less: Debits	
9	Net losses	
10	Prior period adjustments	(123,400)
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	(211,800)
13	Other debits (detail)	
14	Total Debits	(335,200)
15	Balance end of year	\$ (296,549)

SCHEDULE A-21
Account 218 - Proprietary Capital
(Sole Proprietor or Partnership)

N/A

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	Add: Credits	
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total Credits	\$ -
7	Less: Debits	
8	Net losses	
9	218.1 Proprietary Drawings	
10	Other debits (detail):	
11		
12		
13	Total Debits	\$ -
14	Balance end of year	\$ -

SCHEDULE A-22
Account 224 - Long-Term Debt

Revised

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	SRF Loan	9/1/09	1/1/45	2,613,612	2,518,745	2.28%	64,154	64,154
2	Ditch Witch Loan	3/1/21	3/1/24	47,881	26,250	3.64%	1,384	1,384
3	Operating Leases Payable	Various	Various		47,055			
4								
5								
6								
7	Current Portion Notes Payable (See A-25)			(116,498)	(117,378)			
8	Total			\$ 2,544,995	\$ 2,474,671		\$ 65,538	\$ 65,538

Revised

Revised

SCHEDULE A-23
Account 230 - Payables to Affiliated Companies

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1	Del Oro Water Co. / Allocation	1,225	1,603	0.00%		
2	Del Oro Water Co. / Intercompany	26,605	13,988	0.00%		
3						
4						
5						
6						
7	Total	\$ 27,830	\$ 15,591		\$ -	\$ -

SCHEDULE A-24
Account 231 - Accounts Payable

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Accounts Payable	72,340	106,483
2			
3			
4			
5	Total	\$ 72,340	\$ 106,483

SCHEDULE A-25
Account 232 - Short-Term Notes Payable

Revised

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	Operating Leases Payab	Various	Various		25,737			
2								
3								
4								
5								
6								
7	Current Portion Notes Payable (See A-22)			116,498	117,378			
8	Total			\$ 116,498	\$ 143,115		\$ -	\$ -

Revised

Revised

SCHEDULE A-26
Account 233 - Customer Deposits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Customer Prepayments	-	16,238
2			
3			
4			
5	Total	\$ -	\$ 16,238

SCHEDULE A-27
Account 236 - Taxes Accrued

Revised

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	FICA Taxes Accrued	7,105	7,565
2	FUTA/SUI Taxes Accrued	1,270	1,177
3	SDI Taxes Accrued	-	157
4	Accrued Franchise Tax		21,400
5	Accrued Federal Income Tax		13,160
	Total	\$ 8,375	\$ 43,459

Revised

Revised

SCHEDULE A-28
Account 237 - Interest Accrued

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	237.1 Interest accrued on long-term debt		
2	237.2 Interest accrued on SDWBA loan		
3	237.3 Interest accrued on other liabilities		
4			
5	Total	\$ -	\$ -

SCHEDULE A-29
Account 241 - Other Current Liabilities

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	PUC Surtax Payable	9,164	9,212
2	Salaries & Wages Payable	68,940	71,307
3	Vacation Payable	36,932	38,373
4			
5	Total	\$ 115,035	\$ 118,892

SCHEDULE A-30
Account 252 - Advances for Construction

Line No.	(a)	Amount (b)
1	Balance beginning of year	167,452
2	Additions during year	
3	Subtotal - Beginning balance plus additions during year	\$ 167,452
4	Charges during year:	
5	Refunds	
6	Percentage of revenue basis	
7	Proportionate cost basis	(116)
8	Present worth basis	
9	Total refunds	\$ (116)
10	Transfers to Acct. 265, Contributions in aid of Construction	
11	Due to expiration of contracts	
12	Due to present worth discount	
13	Total transfers to Acct. 265	\$ -
14	Securities Exchanged for Contracts	
15	Subtotal - charges during year	\$ (116)
16	Balance end of year	\$ 167,337

SCHEDULE A-31
Account 253 - Other Credits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Deferred Compensation Liability	111,669	103,793
2	Salary Continuation Liability	111,669	103,793
3			
4			-
5	Total	\$ 223,338	\$ 207,585

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

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

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

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

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

Revised

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Accumulated Deferred Income Taxes		181,540
2			
3			
4			
5	Total	\$ -	\$ 181,540

Revised

Revised

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

Line No.	Item (a)	Total All Columns (b)	Grants, Contamination Proceeds 265-1 to 265-6		Other 265-7	
			Depreciable (c)	Non-Depreciable (d)	Depreciable (e)	Non-Depreciable (f)
1	Balance beginning of year	\$ 1,804,344			1,804,344	
2	Add:					
3	Contributions received during year	\$ 1,400			1,400	
4	Other credits	\$ -				
5	Total credits	\$ 1,400	\$ -	\$ -	\$ 1,400	\$ -
6	Deduct:					
8	Non-depreciable property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Balance end of year	\$ 1,805,744	\$ -	\$ -	\$ 1,805,744	\$ -

SCHEDULE A-36

Account 272 - Accum. Amort. of Contributions - Debit
(Note: Show beginning debit balance as positive)

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	1,734,733
2	Add: Charges from the following:	
3	Acct. 108 Accum. Depre. Water Plant	5,811
4	Acct. 108.2 Accum. Depre. Water Plant - Grant Funds	
5	Acct. 108.3 Accum. Depre. Water Plant - Other	
6	Other debits	
7	Total debits	\$ 5,811
8	Deduct:	
10	Other credits	
12	Balance end of year	\$ 1,740,544

**SCHEDULE B
INCOME STATEMENT**

Revised

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
1		UTILITY OPERATING INCOME		
2	400	Operating Revenues	B-1	2,741,697
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	2,197,082
6	403	Depreciation Expense	A-3	224,595
7	407	SDWBA Loan Amortization Expense	A-3	121,028
8	408	Taxes Other Than Income Taxes	B-3	96,189
9	409	State Corporate Income Tax Expense	B-3	22,200
10	410	Federal Corporate Income Tax Expense	B-3	71,300
11		Total operating revenue deductions		\$ 2,732,394
12		Total utility operating income		\$ 9,303
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-5	37,701
16	426	Miscellaneous Non-Utility Expense	B-5	32,651
17	427	Interest Expense (excluding SDWBA)	B-6	1,384
18	427	Interest Expense (SDWBA)	B-6	64,154
19		Total other income and deductions		\$ (60,488)
20		Net income / <Loss>		\$ (51,185)

SCHEDULE B-1
Account 400 - Operating Revenues

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		WATER SERVICE REVENUES			
2	460	Unmetered water revenue			
3		460.1 Residential, Single-family, Multiple Dwelling Units			\$ -
4		460.2 Commercial and Miscellaneous			\$ -
5		460.3 Large Water Users			\$ -
6		460.4 Safe Drinking Water Bond Surcharge			\$ -
7		460.5 Other Unmetered Revenue			\$ -
8		Subtotal	\$ -	\$ -	\$ -
9					
10	462	Fire protection and hydrant revenue			
11		462.1 Public Fire Protection			\$ -
12		462.2 Private Fire Protection			\$ -
13		Subtotal	\$ -	\$ -	\$ -
14					
15	465	Irrigation revenue	5,090	7,846	\$ (2,756)
16					
17	470	Metered water revenue			
18		470.1 Residential, Single-family, Multiple Dwelling Units	2,181,649	2,217,470	\$ (35,821)
19		470.2 Commercial and Multi-residential Master Metered	70,580	66,810	\$ 3,770
20		470.3 Large Water Users	72,937	75,845	\$ (2,908)
21		470.4 Safe Drinking Water Bond Surcharge	185,056	183,865	\$ 1,191
22		470.5 Other Metered Revenues	14,506	21,224	\$ (6,717)
23		Subtotal	\$ 2,524,728	\$ 2,565,214	\$ (40,487)
24		Total water service revenues	\$ 2,529,818	\$ 2,573,060	\$ (43,242)
25					
26	480	Other water revenue	211,880	142,147	\$ 69,733
27		Total Operating Revenues	\$ 2,741,697	\$ 2,715,207	\$ 26,491

SCHEDULE B-2
Account 401 - Operating Expenses

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		PLANT OPERATION AND MAINTENANCE EXPENSES			
2		VOLUME RELATED EXPENSES			
3	610	Purchased Water	325,653	237,467	\$ 88,186
4	615	Power	317,902	264,185	\$ 53,718
5	618	Other Volume Related Expenses	6,729	3,654	\$ 3,075
6		Total volume related expenses	\$ 650,284	\$ 505,306	\$ 144,979
7					
8		NON-VOLUME RELATED EXPENSES			
9	630	Employee Labor	361,441	322,272	\$ 39,169
10	640	Materials	42,269	36,183	\$ 6,086
11	650	Contract Work	32,123	45,156	\$ (13,032)
12	660	Transportation Expense	81,206	90,334	\$ (9,128)
13	664	Other Plant Maintenance Expenses	4,029	4,233	\$ (204)
14		Total non-volume related expenses	\$ 521,068	\$ 498,177	\$ 22,891
15		Total plant operation and maintenance exp.	\$ 1,171,352	\$ 1,003,482	\$ 167,870
16					
17		ADMINISTRATIVE AND GENERAL EXPENSES			
18	670	Office Salaries	241,746	219,147	\$ 22,599
19	671	Management Salaries	239,460	226,341	\$ 13,120
20	674	Employee Pensions and Benefits	204,128	194,842	\$ 9,285
21	676	Uncollectible Accounts Expense	10,328	-	\$ 10,328
22	678	Office Services and Rentals	48,499	47,945	\$ 554
23	681	Office Supplies and Expenses	147,608	149,371	\$ (1,763)
24	682	Professional Services	13,349	113,561	\$ (100,212)
25	684	Insurance	54,917	51,378	\$ 3,539
26	688	Regulatory Compliance Expense	50,367	59,302	\$ (8,935)
27	689	General Expenses	15,328	13,160	\$ 2,168
28		Total administrative and general expenses	\$ 1,025,730	\$ 1,075,048	\$ (49,318)
29	800	Expenses Capitalized - Credit (Optional)	-	(1,229)	\$ 1,229
30	900	Clearing Accounts (Optional)			\$ -
31		Net administrative and general expense	\$ 1,025,730	\$ 1,073,818	\$ (48,089)
32		Total Operating Expenses	\$ 2,197,082	\$ 2,077,301	\$ 119,781

SCHEDULE B-3
Accounts 408, 409, 410 - Taxes Charged During the Year

Revised

Line No.	Type of Tax (a)	Distribution of Taxes Charged		Total Taxes Charged During Year (d)
		Water (b)	Nonutility (c)	
1	408 Taxes other than income taxes:			
2	408.1 Property taxes	33,977		\$ 33,977
3	408.2 Payroll taxes	62,211		\$ 62,211
4	408.3 Other taxes and licenses			\$ -
5	Total taxes other than income taxes	\$ 96,189	\$ -	\$ 96,189
6				
7	409 State corporate income tax	22,200		\$ 22,200
8	410 Federal corporate income tax	71,300		\$ 71,300
9	Total income taxes	\$ 93,500	\$ -	\$ 93,500
10				
11	Total	\$ 189,689	\$ -	\$ 189,689

SCHEDULE B-4
Reconciliation of Reported Net Income for Federal Income Taxes

- 1 Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.
- 2 If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax amount the group members.
- 3 Show taxable year if other than calendar year from _____ to _____.

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 27	
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4		
5		
6		
7		
8		
9		
10	Federal tax net income	
11	Computation of tax:	
12		
13		
14		
15		
16		
17		

SCHEDULE B-5
Accounts 421 and 426 - Income and Expense from Non-Utility Operations

Line No.	Description (a)	Revenue Acct. 421 (b)	Expense Acct. 426 (c)
1	Bank Interest	2,023	
2	Bank Interest - SRF	126	
3	Non-utility Expense - Bank Fees		20,971
4	Non-utility Expense		8,647
5	Loss on Disposal of Assets		3,033
6	Rental Income	35,552	
7	Total	\$ 37,701	\$ 32,651

SCHEDULE B-6
Account 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	64,154
2	Interest on other (give details below):	
3	Ditch Witch Loan	1,384
4		
5		
6		
7		
8		
9		
10	Total	\$ 65,538

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

Line No.	Acct. No.	Account (a)	Number at End of Year (b)	Salaries Charged to Expense (c)	Salaries Charged to Plant Accounts (d)	Total Salaries and Wages Paid (e)
1	630	Employee Labor	7	361,441		\$ 361,441
2	670	Office salaries	9	241,746		\$ 241,746
3	671	Management salaries	2	239,460		\$ 239,460
4						\$ -
5						\$ -
6		Total	18	\$ 842,648	\$ -	\$ 842,648

**SCHEDULE C-2
Loans to Directors, Officers, or Shareholders**

N/A

Line No.	Name (a)	Title (b)	Amount (c)	Interest Rate (d)	Maturity Date (e)	Security Given (f)	Date of Shareholder Authorization (g)	Other Information (h)
1.								
2.								
3.								
4.								
5.								
6.								
7.	Total		\$ -					

**SCHEDULE C-3
Engineering and Management Fees and Expenses, etc., During Year**

Line No.	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership, or person covering supervision and/or management of any department of the respondent's affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.		
1.	Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year? Answer: Yes: _____ No: X (If the answer is in the affirmative, make appropriate replies to the following questions)*		
2.	Name of each organization or person that was a party to such a contract or agreement.		
3.	Date of original contract or agreement: _____		
4.	Date of each supplement or agreement: _____		
5.	Amount of compensation paid during the year for supervision or management:		\$ _____
6.	To whom paid: _____		
7.	Nature of payment (salary, traveling expenses, etc.): _____		
8.	Amounts paid for each class of service: _____		
9.	Basis for determination of such amounts: _____		
10.	Distribution of payments:		Amount
	(a) Charged to operating expenses		\$ _____
	(b) Charged to capital amounts		\$ _____
	(c) Charged to other account		\$ _____
	Total		\$ -
11.	Distribution of charges to operating expenses by primary accounts: Number and Title of Account:		Amount
	_____		\$ _____
	_____		\$ _____
	Total		\$ -
12.	What relationship, if any, exists between respondent and supervisory and/or managing concerns?		

	* File with this report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished, in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.		

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

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	NONE								
2									
3									
4									
5									

WELLS							Annual Quantities Pumped CCF	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity GPM		
6	Imperial			16"	N/A	100		Inactive
7	Brandy			20"	246	950	114,379	
8	West Park			12"	406	500	45,046	
9	Compton			14"	342	550	53,828	
10	Lakeridge			14"	464	500	94,443	

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11	NONE						
12							
13							
14							
15							

Purchased Water for Resale							
16	Purchased from						
17	Annual quantities purchased	Stirling Bluffs District - 83,258		CCF			
18							
19							

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

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

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal			
12	Concrete			
13	Total	-	-	

SCHEDULE D-3

Description of Transmission and Distribution Facilities

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

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

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

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

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

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron									
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos						3,261		10,420	7,355
19	Welded steel				3,260		30,428		43,253	31,262
20	Wood									
21	Other (PVC)				6,103		29,082		70,533	70,105
22	Total	-	-	-	9,363	-	62,771	-	124,206	108,722

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

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								4" to 12"	12" to 14"	
23	Cast Iron									-
24	Cast Iron (cement lined)									-
25	Concrete									-
26	Copper									-
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos								3,361	24,397
31	Welded steel	16,719							3,239	128,161
32	Wood									-
33	Other (PVC)	12,957								188,780
34	Total	29,676	-	-	-	-	-	-	6,600	341,338

SCHEDULE D-4 Number of Active Service Connections				
Size	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
	5/8 x 3/4 - in	3,165	3,166	
3/4 - in	56	83		
1 - in	34	34		
1 1/2 in	9	9		
2 - in	7	7		
3 - in	2	2		
4 - in	1	1		
6 - in	1	1		
Other				
Total	3,275	3,303	-	-

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	3,166	4,698
3/4 - in	83	84
1 - in	34	46
1 1/2 - in	9	9
2 - in	7	8
3 - in	2	3
4 - in	1	3
6 - in	1	1
Other		
Total	3,303	4,852

SCHEDULE D-6 Meter Testing Data	
Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	_____
2. Used, before repair	_____
3. Used, after repair	_____
4. Found fast, requiring billing adjustment	_____
Number of Meters in Service Since Last Test	
1. Ten years or less	_____
2. More than 10, but less than 15 years	_____
3. More than 15 years	_____

SCHEDULE D-7 Water delivered to Metered Customers by Months and Years in CCF									
	During Current Year							Subtotal	
	January	February	March	April	May	June	July		
Single-family residential	17,668.81	14,833.53	15,150.59	18,328.16	16,769.96	21,060.55	25,266.12	129,078	
Commercial and Multi-residential	1,160	659	513	694	511	774	776	5,087	
Large water users								-	
Public authorities	1,011	622	922	1,605	984	490	1,461	7,094	
Irrigation	6	4	27	45	21	74	70	245	
Other								-	
Total	19,846	16,118	16,612	20,672	18,286	22,398	27,573	141,504	
	During Current Year							Subtotal	Total Prior Year
	August	September	October	November	December	Subtotal	Total		
Single-family residential	26,041	30,335	22,930	19,531	15,896	114,733	243,810	258,429	
Commercial and Multi-residential	1,036	1,184	1,009	825	672	4,727	9,813	8,814	
Large water users						-	-	-	
Public authorities	1,250	1,359	1,022	413	340	4,383	11,477	12,296	
Irrigation	89	82	83	144	58	456	701	1,459	
Other						-	-	-	
Total	28,416	32,960	25,044	20,913	16,967	124,299	265,802	280,998	

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

Total acres irrigated: _____

Total population served: _____

**SCHEDULE D-8
Status With State Board of Public Health**

1. Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year?	NO
2. Are you having routine laboratory tests made of water served to your consumers?	YES
3. Do you have a permit from the State Board of Public Health for operation of your water system?	YES
4. Date of permit:	8/1/2001
5. If permit is "temporary", what is the expiration date?	
6. If you do not hold a permit, has an application been made for such permit?	7. If so, on what date?

**SCHEDULE D-9
Statement of Material Financial Interest**

Use this space to report the information required by Section 2 of General Order No. 104-A. If no material financial interest existed during the year or contemplated at the end of the year, such fact shall be so stated. If additional space is required, attach a supplementary statement with reference made thereto.

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

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

1. Current Fiscal Agent:

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

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

\$ 185,056

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch	3,166	\$ 4.33
3/4 inch	83	\$ 6.49
1 inch	34	\$ 10.81
1 1/2 inch	9	\$ 21.63
2 inch	6	\$ 34.60
3 inch	2	\$ 64.88
4 inch	1	\$ 108.14
6 inch	1	\$ 216.28
Number of Flat Rate Customers		
Total	3,302	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 79,648
Add: Surcharge collections	184,772
Interest earned	126
Other deposits	
Less: Loan payments	(159,021)
Bank charges	
Other withdrawals	
Balance at end of year	\$ 105,526

4. Reason for other deposits/withdrawals

5. Total Accumulated Reserve \$ _____

SCHEDULE E-2 FACILITIES FEES DATA

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

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

1. Trust Account Information: **NONE**

Bank Name: _____
 Address: _____
 Account Number: _____
 Date Opened: _____

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

A. Commercial

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

B. Residential

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

3. Summary of the bank account activities showing:

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

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

DECLARATION

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

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

of _____ Del Oro Water Company, Inc. - Paradise Pines District
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2022 through December 31, 2022.

Secretary/Director Corporate Accounting
Title (Please Print)

Janice Hanna
Signature

530-809-3960
Telephone Number

10/31/23
Date

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