

Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# 61 W

2022
ANNUAL REPORT
OF

Del Oro Water Co., Inc.

COMBINED - ALL DISTRICTS

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

Drawer 5172

Chico, CA
(OFFICIAL MAILING ADDRESS)

95927
ZIP

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

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2023

Revised Report - Filed October 31, 2023

TABLE OF CONTENTS

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

TABLE OF CONTENTS

	<u>Page</u>
Schedule A-34 - Account 283 - Accumulated Deferred Income Tax Liabilities	26
Schedule A-35 - Account 265 - Contributions in Aid of Construction	26
Schedule A-36 - Account 272 - Accumulated Amortization of Contributions - Debit	26
Schedule B - Income Statement	27
Schedule B-1 - Account 400 - Operating Revenues	28
Schedule B-2 - Account 401 - Operating Expenses	29
Schedule B-3 - Accounts 408, 409, 410 - Taxes Charged During the Year	30
Schedule B-4 - Reconciliation of Reported Net Income for Federal Income Taxes	30
Schedule B-5 - Accounts 421 and 426 - Income and Expense from Non-Utility Operations	31
Schedule B-6 - Account 427 - Interest Expense	31
Schedule C-1 - Compensation of Individual Proprietor, Partners and Employees Included in Expenses	31
Schedule C-2 - Loans to Directors, Officers, or Shareholders	32
Schedule C-3 - Engineering and Management Fees and Expenses, Etc., During Year	32
Schedule D-1 - Sources of Supply and Water Developed	33
Schedule D-2 - Description of Storage Facilities	33
Schedule D-3 - Description of Transmission and Distribution Facilities	34
Schedule D-4 - Number of Active Service Connections	35
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	35
Schedule D-6 - Meter Testing Data	35
Schedule D-7 - Water Delivered to Metered Customers	35
Schedule D-8 - Status With State Board of Public Health	36
Schedule D-9 - Statement of Material Financial Interest	36
Schedule E-1 - Safe Drinking Water Bond Act / State Revolving Fund Data	37
Schedule E-2 - Facilities Fees Data	38
Declaration	39
Index	40

GENERAL INSTRUCTIONS

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

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

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

7. OWNERSHIP. Check and fill in appropriate line:

<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>
	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:
See individual district reports noted above

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. - All Districts

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	\$ 38,630,993	\$ 44,896,513	\$ 41,763,753
2 Accumulated Depreciation/Amortization	(16,536,757)	(17,472,859)	(17,004,808)
3 Net Utility Plant	22,094,236	27,423,654	24,758,945
4 Advances for Construction	846,355	831,017	838,686
5 Contributions in Aid of Construction	8,648,161	8,649,587	8,648,874
6 Accumulated Deferred Taxes	-	381,000	190,500
7			
8			
9			
10 CAPITALIZATION			
11 Common Stock	21,820	21,820	21,820
12 Preferred Stock	-	-	-
13 Retained Earnings	(143,871)	(620,721)	(382,296)
14 Total Corporate Capital and Retained Earnings	15,604,868	16,261,529	15,933,199
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	3,659,867	6,570,538	5,115,202

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2022

Revised

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

Telephone: 530-894-1100 ext 103

INCOME/EXPENSES DATA		Annual Amount			
1	Operating Revenues	\$	7,686,625		
2	Operating Expenses		5,234,954		
3	Depreciation		576,970		
4	SDWBA Loan Amortization Expense		148,728		
5	Taxes		492,787		
6	Utility Operating Income		1,233,187		
7	Non-Utility Income		41,902		
8	Interest Expense		9,731		
9	Net Income		1,078,935		
10					
OPERATING EXPENSES DATA					
12	Purchased Water		506,810		
13	Power		697,487		
14	Other Volume Related Expenses		78,505		
15	Non-Volume Related Expenses		1,536,780		
16	Administrative and General Expenses		2,415,371		
17					
OTHER DATA					
19					
20	<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
21					
22	Metered Service Connections		6,798	6,812	6,805
23	Flat Rate Service Connections		129	127	128
24	Total Active Service Connections		6,927	6,939	6,933

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	33921.93	480003							
2											
3	These revenue amounts were credited to the expense account listed										
4	thus lowering the total cost for Companywide Allocations and GRC's										
5											
6	Indirect Overhead DOWC IT Assets - UMS & Safor		1148.44			681000					
7	Excess Capacity of CUSI Billing Software - UMS		3692.81			681000					
8	Excess Capacity of Folding Machine - UMS		3126.02			678000					
9	Excess Capacity Office Staff plus Load - UMS & Safor		35598.62			670000					
10	Excess Capacity Management plus Load - UMS & Safor		2840.04			671000					
11	Excess Capacity Payroll Tax - UMS & Safor		2562.66			408002					
12	Excess Capacity Wcomp - UMS & Safor		82.76			684001					
13	Excess Capacity Employee Benefits - UMS & Safor		5876.53			674000					
14	Excess Capacity Liability Ins - UMS		2993.47			684000					
15											
16											
17											
18											
19											
20											

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

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	29,302,800	28,845,896
3.1	101.1	Water Plant in Service - SDWBA/SRF	A-1, A-1b	5,295,302	5,295,302
4.1	101.2	Water Plant in Service - Grant Funds	A-1, A-1c	2,132,215	2,132,215
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	522,372	298,279
9.1	105.1	Construction Work in Progress - SDWBA/SRF	A-1	6,024,754	723,580
10.1	105.2	Construction Work in Progress - Grant Funds	A-1	-	-
11.1	105.3	Construction Work in Progress - Other	A-1	1,656,397	1,383,007
12.1	114	Water Plant Acquisition Adjustments	A-1	(37,328)	(47,286)
13.1		Total Utility Plant		\$ 44,896,513	38,630,993
14.1	108	Accumulated Depreciation of Water Plant	A-3	(14,517,680)	(13,776,115)
15.1	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	(1,790,605)	(1,625,539)
16.1	108.2	Accumulated Depreciation of Water Plant - Grant Funds	A-3	(1,164,574)	(1,135,103)
17.1	108.3	Accumulated Depreciation of Water Plant - Other	A-3	-	-
18.1		Total Accumulated Depreciation/Amortization		\$ (17,472,859)	(16,536,757)
19.1		Net Utility Plant		\$ 27,423,654	22,094,236
20.1					
21.1		INVESTMENTS			
22.1	121	Non-utility Property and Other Assets	A-2	100,000	100,000
23.1	122	Accumulated Depreciation of Non-Water Utility Property	A-3	(35,801)	(33,301)
24.1		Net non-utility property		\$ 64,200	66,700
25.1	123	Investments in Affiliated Companies	A-4	-	-
26.1	124	Other Investments	A-5	-	-
27.1		Total Investments		\$ 64,200	66,700
28.1					
29.1		CURRENT AND ACCRUED ASSETS			
30.1	131	Cash	A-6	3,639,781	3,751,073
31.1	132	Cash - Special Deposits	A-7	718,970	734,755
32.1	141	Accounts Receivable - Customers	A-8	583,707	465,342
33.1	142	Receivables from Affiliated Companies	A-9	193,165	161,570
34.1	143	Accumulated Provision for Uncollectible Accounts	A-10	-	-
35.1	151	Materials and Supplies	A-11	91,132	80,401
36.1	174	Other Current Assets	A-12	202,866	194,046
37.1		Total current and accrued assets		\$ 5,429,621	5,387,188
38.1					
39.1	180	Deferred Charges	A-13	48	10,412
40.1	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41.1					
42.1		Total Assets and Other Debits		\$ 32,917,522	27,558,536

**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	21,820	21,820
3.2	204	Preferred Stock	A-16	-	-
4.2	206	Subchapter S Corporation Accumulated Adjustments Account	A-18	-	-
5.2	211	Other Paid-in Capital	A-19	16,860,430	15,726,920
6.2	215	Retained Earnings	A-20	(620,721)	(143,871)
7.2		Total corporate capital and retained earnings		\$ 16,261,529	\$ 15,604,868
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	6,570,538	3,659,867
14.2					
15.2		CURRENT AND ACCRUED LIABILITIES			
16.2	230	Payables to Affiliated Companies	A-23	202,477	180,554
17.2	231	Accounts Payable	A-24	1,480,667	132,173
18.2	232	Short-term Notes Payable	A-25	256,843	191,402
19.2	233	Customer Deposits	A-26	29,648	1,687
20.2	236	Taxes Accrued	A-27	81,399	8,375
21.2	237	Interest Accrued	A-28	-	-
22.2	241	Other Current Liabilities	A-29	182,228	170,099
23.2		Total current and accrued liabilities		\$ 2,233,262	\$ 684,290
24.2					
25.2		DEFERRED CREDITS			
26.2	252	Advances for Construction	A-30	831,017	846,355
27.2	253	Other Credits	A-31	2,327,477	2,253,522
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	381,000	-
31.2		Total deferred credits		\$ 3,539,495	\$ 3,099,877
32.2					
33.2		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34.2	265	Contributions in Aid of Construction	A-35	8,649,587	8,648,161
35.2	272	Accumulated Amortization of Contributions	A-36	(4,336,888)	(4,138,528)
36.2		Net Contributions in Aid of Construction		\$ 4,312,699	\$ 4,509,633
37.2		Total Liabilities and Other Credits		\$ 32,917,522	\$ 27,558,536

**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)	28,845,896	456,903	-	-	\$ 29,302,800
2	101.1	Water Plant In Service - SDWBA/SRF (Sch A-1b)	5,295,302	-	-	-	\$ 5,295,302
3	101.2	Water Plant In Service - Grant Funds (Sch A-1c)	2,132,215	-	-	-	\$ 2,132,215
4	101.3	Water Plant In Service - Other					\$ -
5	103	Water Plant Held for Future Use (Sch A-1d)					\$ -
6	104	Water Plant Purchased or Sold					\$ -
7	105	Construction Work in Progress - Water Plant	298,279	224,094			\$ 522,372
8	105.1	Construction Work in Progress - SDWBA/SRF	723,580	5,301,174			\$ 6,024,754
9	105.2	Construction Work in Progress - Grant Funds					\$ -
10	105.3	Construction Work in Progress - Other	1,383,007	273,391			\$ 1,656,397
11	114	Water Plant Acquisition Adjustments	(47,286)	9,958			\$ (37,328)
12		Total utility plant	\$ 38,630,993	\$ 6,265,519	\$ -	\$ -	\$ 44,896,513

* 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	685,422	179,607			\$ 865,029
3	303	Land	608,799				\$ 608,799
4		Total non-depreciable plant	\$ 1,294,221	\$ 179,607	\$ -	\$ -	\$ 1,473,828
5							
6		DEPRECIABLE PLANT					
7	304	Structures	860,450	1,355			\$ 861,805
8	307	Wells	2,862,094				\$ 2,862,094
9	311	Pumping Equipment	4,342,368	111,159			\$ 4,453,527
10	317	Other Water Source Plant	94,326				\$ 94,326
11	320	Water Treatment Plant	1,562,989	14,894			\$ 1,577,883
12	330	Reservoirs, Tanks and Standpipes	3,112,523				\$ 3,112,523
13	331	Water Mains	11,338,718	63,620			\$ 11,402,338
14	333	Services and Meter Installations	878,960	3,433			\$ 882,393
15	334	Meters	923,715	26,558			\$ 950,273
16	335	Hydrants	312,016	15,141			\$ 327,157
17	339	Other Equipment	664,604	16,200			\$ 680,804
18	340	Office Furniture and Equipment	492,310	24,936			\$ 517,246
19	341	Transportation Equipment	106,604				\$ 106,604
20		Total depreciable plant	\$ 27,551,676	\$ 277,296	\$ -	\$ -	\$ 27,828,972
21		Total water plant in service	\$ 28,845,896	\$ 456,903	\$ -	\$ -	\$ 29,302,800

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

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

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

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

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

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

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

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

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

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

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

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

Line No.	Item (a)	Account 108	Account 108.1	Account 108.2	Account 108.3	Account 122
		Accumulated Depreciation of Water Plant (b)	Accumulated Amortization of SDWBA/SRF (c)	Accumulated Depreciation of Water Plant - Grant Funds (d)	Accumulated Depreciation of Water Plant - Other (e)	Accumulated Depreciation of Non-Water Utility Property (f)
1	Balance in reserves at beginning of year	13,776,115	1,625,539	1,135,103		33,301
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	152,257	16,338	29,471		
4	(b) Charged to Account 403	576,970				
5	(c) Charged to Account 407		148,728			
6	(d) Charged to Account 426					2,500
7	(e) Charged to clearing accounts.					
8	(f) Salvage recovered					
9	(g) All other credits	12,338				
10	Total Credits	\$ 741,565	\$ 165,066	\$ 29,471	\$ -	\$ 2,500
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired					
13	(b) Cost of removal					
14	(c) All other debits					
15	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 14,517,680	\$ 1,790,605	\$ 1,164,574	\$ -	\$ 35,801
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %				2.7% to 3.0%	
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	See individual district reports				\$ -
2	307	Wells					\$ -
3	311	Pumping Equipment					\$ -
4	317	Other Water Source Plant					\$ -
5	320	Water Treatment Plant					\$ -
6	330	Reservoirs, Tanks and Standpipes					\$ -
7	331	Water Mains					\$ -
8	333	Services and Meter Installations					\$ -
9	334	Meters					\$ -
10	335	Hydrants					\$ -
11	339	Other Equipment					\$ -
12	340	Office Furniture and Equipment					\$ -
13	341	Transportation Equipment					\$ -
14		Total					\$ 13,776,115

SCHEDULE A-4
Account 123 - Investments in Affiliated Companies

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

SCHEDULE A-5
Account 124 - Other Investments

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

SCHEDULE A-6
Account 131 - Cash

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	131.1 Cash on Hand	340	340
2	131.2 Cash in Bank	3,750,733	3,639,441
3			
4			
5	Total	\$ 3,751,073	\$ 3,639,781

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	91,500	342,775
2	Facilities Fees	25,760	25,786
3	SRF Loan Funds (River Island District)	328	360
4	Traver TCP Settlement Contamination Proceeds	617,167	350,049
5	Total	\$ 734,755	\$ 718,970

SCHEDULE A-8
Account 141 - Accounts Receivable - Customers

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Accounts Receivable	465,342	583,452
2	Rents Receivable	-	255
3			
4			
5	Total	\$ 465,342	\$ 583,707

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	27,232	64,947
2	Miscellaneous Receivable - Associated Companies	134,338	128,218
3			
4			
5	Total	\$ 161,570	\$ 193,165

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

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

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	80,401	91,132
2			
3			
4			
5	Total	\$ 80,401	\$ 91,132

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	9,105	13,704
2	Prepaid Property Tax	3,370	3,449
3	Cash Surrender Value Asset	181,572	185,714
4			
5	Total	\$ 194,046	\$ 202,866

SCHEDULE A-13			
Account 180 - Deferred Charges			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	LIRAMN Account	810	48
2	Deferred COVID-19 Expense	9,602	-
3			
4			
5	Total	\$ 10,412	\$ 48

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	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-15
Account 201 - Common Stock

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

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

SCHEDULE A-16
Account 204 - Preferred Stock

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

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

SCHEDULE A-17
Record of Stockholders at End of Year

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

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

SCHEDULE A-19 Account 211 - Other Paid in Capital (Corporations only)			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Capital surplus derived from 22% reserve and	432,224	432,224
2	charged to advances for construction		
3	Parent Company - Utility Management Services, Inc.	15,294,695	16,428,205
4			
5	Total	\$ 15,726,920	\$ 16,860,430

SCHEDULE A-20 Account 215 - Retained Earnings (Corporations Only)		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year	(143,871)
2	Add: Credits	
3	Net income	1,078,935
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$ 1,078,935
7		
8	Less: Debits	
9	Net losses	
10	Prior period adjustments	(259,000)
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	(1,296,784)
13	Other debits (detail)	
14	Total Debits	(1,555,784)
15	Balance end of year	\$ (620,721)

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	DWR Construction - LS	6/5/10	2030	59,455	51,578	2.50%		
2	SRF Loan - PP, LS, MG	9/1/09	1/1/45	3,403,716	3,289,734	2.28%		
3	John Deere Backhoe - FD	4/30/17	3/30/22	6,466	-	2.90%		
4	SRF Loan - RI	7/1/19	6/1/39	163,442	3,151,536	1.80%		
5	CAT Financial - LS, BB, LM	10/14/20	10/14/25	170,310	128,676	4.50%		
6	Ditch Witch - PP	3/1/21	3/1/24	47,881	26,250	3.64%		
7	Operating Leases Payable LT F	Various	Various	-	113,241			
	Current Portion Notes Payable (Sch. A-25)			(191,402)	(190,477)			
8	Total			\$ 3,659,867	\$ 6,570,538		\$ -	\$ -

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	28,161	64,947	0.00%		
2	Del Oro Water Co. / Intercompany	152,393	137,530	0.00%		
3						
4						
5						
6						
7	Total	\$ 180,554	\$ 202,477		\$ -	\$ -

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	132,173	1,480,667
2			
3			
4			
5	Total	\$ 132,173	\$ 1,480,667

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	-	66,366			
2								
3								
4								
5								
6								
7	Current Portion Notes Payable (Sch. A-22)			191,402	190,477			
8	Total			\$ 191,402	\$ 256,843		\$ -	\$ -

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	1,687	29,648
2			
3			
4			
5	Total	\$ 1,687	\$ 29,648

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	1,334
3	Accrued Franchise Tax	-	44,900
4	Accrued Federal Income Tax	-	27,600
5	Total	\$ 8,375	\$ 81,399

Revised

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	24,148	25,638
2	Salaries & Wages Payable	92,084	98,050
3	Vacation Payable	53,868	58,540
4			
5	Total	\$ 170,099	\$ 182,228

SCHEDULE A-30
Account 252 - Advances for Construction

Line No.	(a)	Amount (b)
1	Balance beginning of year	846,355
2	Additions during year	5,545
3	Subtotal - Beginning balance plus additions during year	\$ 851,900
4	Charges during year:	
5	Refunds	
6	Percentage of revenue basis	
7	Proportionate cost basis	(20,883)
8	Present worth basis	
9	Total refunds	\$ (20,883)
10	Transfers to Acct. 265, Contributions in aid of Construction	
11	Due to expiration of contracts	
12	Due to present worth discount	
13	Total transfers to Acct. 265	\$ -
14	Securities Exchanged for Contracts	
15	Subtotal - charges during year	\$ (20,883)
16	Balance end of year	\$ 831,017

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	Traver TCP Settlement Contamination Proceeds	1,987,586	1,987,586
4	Deferred Interest - L/T Debt	8,598	7,370
5	Tulare Consolidation Grant (CWIP)	34,000	124,936
6			
	Total	\$ 2,253,522	\$ 2,327,477

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	-	381,000
2			
3			
4			
5	Total	\$ -	\$ 381,000

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

Line No.	Item (a)	Total All Columns (b)	Grants, Contamination Proceeds 265-1 to 265-6		Other 265-7	
			Depreciable (c)	Non-Depreciable (d)	Depreciable (e)	Non-Depreciable (f)
1	Balance beginning of year	\$ 8,648,161	1,178,850		7,469,311	
2	Add:					
3	Contributions received during year	\$ 1,400			1,400	
4	Other credits	\$ 26			26	
5	Total credits	\$ 1,426	\$ -	\$ -	\$ 1,426	\$ -
6	Deduct:					
8	Non-depreciable property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Balance end of year	\$ 8,649,587	\$ 1,178,850	\$ -	\$ 7,470,737	\$ -

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	4,138,528
2	Add: Charges from the following:	
3	Acct. 108 Accum. Depre. Water Plant	152,551
4	Acct. 108.2 Accum. Depre. Water Plant - Grant Funds	29,471
5	Acct. 108.3 Accum. Depre. Water Plant - Other	16,338
6	Other debits	
7	Total debits	\$ 198,360
8	Deduct:	
10	Other credits	
12	Balance end of year	\$ 4,336,888

**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	7,686,625
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	5,234,954
6	403	Depreciation Expense	A-3	576,970
7	407	SDWBA Loan Amortization Expense	A-3	148,728
8	408	Taxes Other Than Income Taxes	B-3	297,487
9	409	State Corporate Income Tax Expense	B-3	45,700
10	410	Federal Corporate Income Tax Expense	B-3	149,600
11		Total operating revenue deductions		\$ 6,453,439
12		Total utility operating income		\$ 1,233,187
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-5	41,902
16	426	Miscellaneous Non-Utility Expense	B-5	88,914
17	427	Interest Expense (excluding SDWBA)	B-6	9,731
18	427	Interest Expense (SDWBA)	B-6	97,510
19		Total other income and deductions		\$ (154,252)
20		Net income / <Loss>		\$ 1,078,935

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	67,581	70,472	\$ (2,890)
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	\$ 67,581	\$ 70,472	\$ (2,890)
9					
10	462	Fire protection and hydrant revenue			
11		462.1 Public Fire Protection			\$ -
12		462.2 Private Fire Protection	5,474	5,435	\$ 38
13		Subtotal	\$ 5,474	\$ 5,435	\$ 38
14					
15	465	Irrigation revenue	34,705	43,288	\$ (8,584)
16					
17	470	Metered water revenue			
18		470.1 Residential, Single-family, Multiple Dwelling Units	5,793,308	5,891,070	\$ (97,762)
19		470.2 Commercial and Multi-residential Master Metered	406,600	408,773	\$ (2,173)
20		470.3 Large Water Users	248,704	257,941	\$ (9,238)
21		470.4 Safe Drinking Water Bond Surcharge	526,869	221,391	\$ 305,477
22		470.5 Other Metered Revenues	155,253	134,782	\$ 20,471
23		Subtotal	\$ 7,130,734	\$ 6,913,957	\$ 216,777
24		Total water service revenues	\$ 7,238,494	\$ 7,033,153	\$ 205,341
25					
26	480	Other water revenue	448,132	401,527	\$ 46,605
27		Total Operating Revenues	\$ 7,686,625	\$ 7,434,680	\$ 251,946

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	506,810	415,074	\$ 91,737
4	615	Power	697,487	582,600	\$ 114,886
5	618	Other Volume Related Expenses	78,505	47,989	\$ 30,516
6		Total volume related expenses	\$ 1,282,802	\$ 1,045,663	\$ 237,139
7					
8		NON-VOLUME RELATED EXPENSES			
9	630	Employee Labor	1,134,969	990,111	\$ 144,858
10	640	Materials	81,085	66,080	\$ 15,005
11	650	Contract Work	56,389	83,907	\$ (27,519)
12	660	Transportation Expense	255,917	256,315	\$ (398)
13	664	Other Plant Maintenance Expenses	8,421	10,676	\$ (2,255)
14		Total non-volume related expenses	\$ 1,536,780	\$ 1,407,089	\$ 129,690
15		Total plant operation and maintenance exp.	\$ 2,819,582	\$ 2,452,753	\$ 366,829
16					
17		ADMINISTRATIVE AND GENERAL EXPENSES			
18	670	Office Salaries	507,351	463,568	\$ 43,783
19	671	Management Salaries	502,554	478,670	\$ 23,885
20	674	Employee Pensions and Benefits	484,489	428,624	\$ 55,865
21	676	Uncollectible Accounts Expense	16,350	(1,519)	\$ 17,869
22	678	Office Services and Rentals	101,903	98,920	\$ 2,983
23	681	Office Supplies and Expenses	364,383	366,125	\$ (1,741)
24	682	Professional Services	37,565	266,418	\$ (228,853)
25	684	Insurance	172,958	152,581	\$ 20,377
26	688	Regulatory Compliance Expense	104,589	101,734	\$ 2,854
27	689	General Expenses	123,229	128,054	\$ (4,825)
28		Total administrative and general expenses	\$ 2,415,371	\$ 2,483,174	\$ (67,803)
29	800	Expenses Capitalized - Credit (Optional)			\$ -
30	900	Clearing Accounts (Optional)			\$ -
31		Net administrative and general expense	\$ 2,415,371	\$ 2,483,174	\$ (67,803)
32		Total Operating Expenses	\$ 5,234,954	\$ 4,935,927	\$ 299,027

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	137,093		\$ 137,093
3	408.2 Payroll taxes	160,395		\$ 160,395
4	408.3 Other taxes and licenses			\$ -
5	Total taxes other than income taxes	\$ 297,487	\$ -	\$ 297,487
6				
7	409 State corporate income tax	45,700		\$ 45,700
8	410 Federal corporate income tax	149,600		\$ 149,600
9	Total income taxes	\$ 195,300	\$ -	\$ 195,300
10				
11	Total	\$ 492,787	\$ -	\$ 492,787

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	4,090	
2	Bank Interest - SRF	261	
3	Non-utility Expense - Bank Fees		73,612
4	Non-utility Expense		8,647
5	Non-utility Expense - Contributed Project Depreciation		2,500
6	Rental Income	37,552	
7	Loss on Disposal of Assets		4,155
8	Total	\$ 41,902	\$ 88,914

SCHEDULE B-6
Account 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	97,510
2	Interest on other (give details below):	
3	Lime Saddle District - DWR Loan	1,486
4	Lime Saddle District - CAT Financial Loan	2,733
5	Ferndale District - John Deere Backhoe Loan	43
6	Black Butte District - CAT Financial Loan	2,248
7	Larkspur Meadows District - CAT Financial Loan	1,836
8	Paradise Pines District - Ditch Witch Loan	1,384
9		
10	Total	\$ 107,241

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		1,134,969		\$ 1,134,969
2	670	Office salaries	9	507,351		\$ 507,351
3	671	Management salaries	2	502,554		\$ 502,554
4						\$ -
5						\$ -
6		Total	11	\$ 2,144,874	\$ -	\$ 2,144,874

**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:		Amount
	Number and Title of Account:		
	_____		\$ _____
	_____		\$ _____
	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									
2									
3									
4									
5									
See attached detail - D-1b "Other Sources"									
WELLS							Annual Quantities Pumped(Unit) ²	Remarks	
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²			
6									
7									
8									
9									
10									
See attached detail - D-1a "Wells"									
TUNNELS AND SPRINGS					FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum				
11									
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from See attached D-1b								
17	Annual quantities purchased	Outside Sources				37,601	CCF		
18		Intercompany				94,443			
19		Total Purchased Water				132,044			
<p>* State ditch, pipe line, reservoir, etc., with name, if any.</p> <p>1 Average depth to water surface below ground surface.</p> <p>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.</p>									

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

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

District (Name or Number)	Dimensions (Inches)	Depth to Water (Feet)	Pumping Capacity (GPM)	Annual Quantities Pumped 100 CF	Remarks
<u>Arbuckle</u>					
Well # 1	16"	199	650	14,337	
Well # 2	16"	199	650	7,107	
<u>Benbow</u>					
Diversion Only					
<u>Black Butte</u>					
Well #1	12"	155	320	17,328	
<u>Buzztail</u>					
Well #1	6"	631	86	15,350	
<u>California Pines</u>					
1 Pierson	<i>Inactive</i>	N/A		0 Inactive	
2 Sprague	<i>Inactive</i>	N/A		0 Inactive	
3 Cold Springs	<i>Inactive</i>	N/A		0 Inactive	
4 Barn	6"	29	35	0 Stand-by	
5 Meadow	8"	31	40	394 Stand-by	
6 Well # 5	8"	28	60	9,944 Artesian Well	
<u>Country Estates</u>					
1 Cindy Well	16"	326	830	28,304	
2 Weedpatch	14"	N/A	450	0 Inactive	
<u>Ferndale</u>					
1 Van Ness	12"	24	225	18,634	
<u>Hat Creek</u>					
None					
<u>Johnson Park</u>					
1 - 21670 S. Cottonwood	8"	211	170	16,321	
2 - 21671 S. Cottonwood	8"	211	180	17,739	
<u>Larkspur Meadows</u>					
Well #1	6"	113	160	5,600	
<u>Lime Saddle</u>					
1 Pentz Rd	8"	45	70	11,530	
2 Country Club	6"	N/A	25	0 Inactive	
3 Sierra Del Sol	6"	376	75	19,033	
<u>Magalia</u>					
1 Loomis	8"	47	40	2	
2 Indian	10"	58	60	0	
<u>Metropolitan</u>					
Well #1	8"	104	50	4,722 Both wells share single meter, comb. pump cap. 75gpm	
Well #2	8"	104	37		
<u>Mt Lassen</u>					
Well #1	8"	79	180	295	
Well #2	8"	70	180	312	
Well #3	8"	N/A	95	0 Inactive	

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

District (Name or Number)	Dimensions (Inches)	Depth to Water (Feet)	Pumping Capacity (GPM)	Annual Quantities Pumped 100 CF	Remarks
<u>Paradise Pines District</u>					
1 Imperial	16"	N/A	100	0	Inactive
2 Brandy	20"	246	950	114,379	
3 West Park	12"	406	500	45,046	
4 Compton	14"	342	550	53,828	
5 Perry	10"	N/A	0	0	Inactive
6 Lakeridge	14"	464	500	94,443	
<u>River Island</u>					
<u>Service Territory 1</u>					
Well # 2	8"	79	45	15,419	
Well # 5	8"	55	32	9,745	
Well # 11	8"	26	45	5,332	
Well # 12	8"	77	55	9,199	
Well # 14	8"	98	40	9,674	
Well # 17	8"	N/A	45	-	Inactive
Well # 18	8"	N/A	45	-	Inactive
Well # 21	6 5/8"	N/A	25	-	Inactive
Well # 23	6 5/8"	15	40	8,997	
Well # 30	8"	30	20	2,008	
Well # 31	8"	42	40	3,361	
Well # 32	8"	19	40	6,007	
Well # 33	8"	58	60	14,964	
Well # 34	8"	34	32	2,948	
Weisenberger #1	8"	27	110	10,340	
Weisenberger #2	8"	23	110	15,962	
<u>Service Territory 2</u>					
Well # 1	8"	26	89	7,607	
Well # 2	8"	60	40	-	Standby-Emergency Use Only
<u>Irrigation - Not Potable</u>					
<i>RI East Irrigation</i>	6"	50	60	6,902	
<i>Silver Wolf Irrigation</i>	8"	64	Unknown	-	No flow meter
<u>Stirling Bluffs</u>					
None					
<u>Strawberry</u>					
None					
<u>Traver</u>					
Well #1 - Jacob St	12"	N/A	700	0	Inactive
Well #2 - Kitchner	12"	118	220	59,358	
Well #3 - Jacob 2007	12"	115	550	3,279	
<u>Tulare</u>					
GV South Well (#1)	8"	102	140	18,230	
GV North Well (#2)	8"	N/A	175	-	Unmetered (Standby)
East Plano Well	6"	80	32	1,973	
Total Pumped				705,954	

SCHEDULE D-1
Other Sources of Supply and Water Developed

Other Sources

*	to Strawberry	Herring Creek	Diversion	20,885.14	100 CF
*	to Stirling Bluffs	Hendrix Canal (PG&E)	Stream	21,460	100 CF
*	to Ferndale	Highline	Spring	16,076	100 CF
*	to Ferndale	Lowline	Spring	36,880	100 CF
*	to Benbow	Fern Springs Rd	Diversion	44,945	100 CF
*	to Hat Creek	Hat Creek	Diversion	9,491	100 CF
				149,737	100 CF

Purchased Water

Purchased Water - Outside Sources

*	to Paradise Pines	from PID		-	100 CF
*	to Lime Saddle	from Lake Oroville	Intake	32,200	100 CF
*	to Lime Saddle	from PID		5,401	100 CF
*	to Strawberry	from Stanislaus River (TUD)		-	100 CF
				37,601	100 CF

Purchased Water - Inter-company

*	From Paradise Pines to Magalia			11,185	100 CF
*	From Stirling Bluffs to Paradise Pines			83,258	100 CF
				94,443	100 CF

Total Purchased Water **132,044 100 CF**

SCHEDULE D-2
Description of Storage Facilities

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

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

SCHEDULE D-3

Description of Transmission and Distribution Facilities

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

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

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

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

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

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron								882	2,154
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw			26,925	1,500				120	
17	Screw or welded casing									
18	Cement - asbestos			40	3,525		39,719		77,479	24,216
19	Welded steel			32,583	4,565		48,451		71,353	39,262
20	Wood									
21	Plastic			8,340	11,208		58,771		120,569	136,284
22	Other - Galvanized Iron			931			2,517	1,099		
23	Other- Ductile Iron								177	700
24	Other- HDPE			200	2,450		992		852	712
25	Cement/asbestos/transite & C-900 PVC									
26	Other - Unknown						1,420			
27	Total			69,019	23,248	-	151,870	1,099	271,432	203,328

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

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								4" to 12"	12" to 14"	
23	Cast Iron	130								3,166
24	Cast Iron (cement lined)									-
25	Concrete									-
26	Copper									-
27	Riveted steel									-
28	Standard screw								19	28,564
29	Screw or welded casing									-
30	Cement - asbestos								3,751	148,730
31	Welded steel	16,719							3,239	216,172
32	Wood									-
33	Plastic	14,646	720		13,200			6,900	1,400	372,038
34	Other - Galvanized Iron									4,547
35	Other- Ductile Iron									877
36	Other- HDPE									5,206
37	Cement/asbestos/transite & C-900 PVC							89,760		89,760
38	Other - Unknown									1,420
39	Total	31,495	720	-	13,200	-	-	96,660	8,409	870,480

SCHEDULE D-4				
Number of Active Service Connections				
Size	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
	Year	Year	Year	Year
5/8 x 3/4 - in	5,791	5,754		
3/4 - in	327	367		
1 - in	612	623	129	127
1.5 - in	34	34		
2 - in	20	20		
3 - in	6	6		
4 - in	3	3		
6 - in	4	4		
8 - in	1	1		
Total	6,798	6,812	129	127

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	5,754	7,748
3/4 - in	367	399
1 - in	623	811
1.5 - in	34	34
2 - in	20	23
3 - in	6	8
4 - in	3	6
6 - in	4	4
8 - in	1	1
Total	6,812	9,034

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 _____ (Unit Chosen)¹									
	During Current Year							Subtotal	
	January	February	March	April	May	June	July		
Single-family residential	36,153	34,799	36,778	47,258	45,457	63,309	75,350	339,104	
Commercial and Multi-residential	5,105	2,665	3,186	3,608	3,220	4,330	4,938	27,052	
Large water users	295	233	204	190	162	229	252	1,565	
Public authorities	1,908	1,379	2,570	3,562	2,838	3,293	5,029	20,579	
Irrigation	267	446	1,000	914	1,104	2,016	2,731	8,478	
Other	6	7	12	13	9	19	174	240	
Total	43,734	39,529	43,750	55,545	52,790	73,196	88,474	397,018	
	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December	Subtotal			
Single-family residential	80,484	85,054	64,714	51,814	37,270	319,336	658,440	694,071	
Commercial and Multi-residential	6,066	5,942	5,179	3,975	3,533	24,695	51,747	52,371	
Large water users	482	681	285	213	232	1,893	3,458	4,485	
Public authorities	4,818	4,791	3,811	2,736	1,382	17,538	38,117	38,236	
Irrigation	2,934	3,129	1,845	1,464	483	9,855	18,333	20,474	
Other	26	30	24	22	14	116	356	159	
Total	94,810	99,627	75,858	60,224	42,914	373,433	770,451	809,796	

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

Total acres irrigated: _____

Total population served: _____

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

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

1. Current Fiscal Agent:

Name: _____
 Address: _____
 Phone Number: _____
 Account Number: _____
 Date Hired: _____

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

\$ 526,869

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

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 91,828.06
Add: Surcharge collections	462,562.05
Interest earned	236.18
Other deposits	0.48
Less: Loan payments	(211,491.80)
Bank charges	_____
Other withdrawals	_____
Balance at end of year	\$ 343,134.97

4. Reason for other deposits/withdrawals

5. Total Accumulated Reserve \$ _____

SCHEDULE E-2 FACILITIES FEES DATA

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

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

1. Trust Account Information:

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

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	\$ 25,760
Deposits during the year	_____
Interest earned for calendar year	25
Withdrawals from this account	_____
Balance at end of year	\$ 25,785

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

DECLARATION

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

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

of _____ Del Oro Water Company, Inc.
Name of Utility

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

Secretary/Director Corporate Accounting
Title (Please Print)

Janice Hanna
Signature

530-809-3960
Telephone Number

October 31, 2023
Date

INDEX

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