

Received _____
Examined _____

**CLASS D
WATER UTILITIES**

U# _____

**2023
ANNUAL REPORT
OF**

Del Oro Water Co., Inc.

Magalia 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, 2023**

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2024

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INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN APRIL 30, 2024, 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 22 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. When entering dollar amounts, enter whole dollars.
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, 2023 through December 31, 2023. Fiscal year reports will not be accepted.

CLASS D WATER UTILITIES
(HAVING LESS THAN 500 SERVICE CONNECTIONS)

Del Oro Water Co., Inc. - Magalia District

(Name under which corporation, partnership or individual is doing business)

Drawer 5172, Chico, CA 95927

(Official mailing address)

(Service Area - Town and County)

Telephone Number: 530-717-2500 **Fax Number:** 530-717-2639

Email Address: jeh@corporatecenter.us

GENERAL INFORMATION

(Attach a supplementary statement, if necessary)
RETURN ORIGINAL TO COMMISSION, NO PHOTOCOPIES.

1. If a corporation show:
(A) Date of organization 1963 incorporated in the State of California

(B) Names, titles and addresses of principal officers:

<u>Robert S. Fortino, Chief Executive Officer - Director</u>
<u>Bryan Fortino, Chief Financial Officer - Director</u>
<u>Paul Matulich, Asst Secretary - Director</u>
<u>Janice Hanna - Secretary</u>
<u>Drawer 5172, Chico, CA 95927</u>

2. If unincorporated provide the name and address of the owner(s) or the partners:

3. Name, title, email, and telephone number of:
(A) One person listed above to receive correspondence: Janice Hanna, Secretary, 530-809-3960
(B) Person responsible for operations and services: John O'Farrell, Field Superintendent, 530-809-3983

4. Were any contracts or agreements in effect with any organization or person covering service, supervision and/or management of your business affairs during the year? (Yes or No) NO
If so, what was the nature and the amount of each payment made under the agreement, to whom were payments made, and to what account was each payment charged?

5. State the names of associated companies or persons which, directly or indirectly, or through one or more intermediaries, control, or are controlled by, or are under common control with respondent:

PUBLIC HEALTH STATUS

- 6. Has state or local health department inspection been made during the year?
- 7. Are routine laboratory tests of water being made?
- 8. Has state health department water supply permit been obtained? (Indicate date)
- 9. If no permit has been obtained, state whether application has been made and when.
- 10. Show expiration date if state permit is temporary.

Yes	No	Latest Date
X		6/14/23
X		12/2023
X		8/1/03

11. List Name, Grade, and License Number of all Licensed Operators:

<u>Brandan Niblett T2-43983 & D2-49331</u>
<u>Jake Kevwitch T2-31539 & D2-36018</u>
<u>Jim Roberts T2-13963 & D3-20597</u>

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:

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 2023:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row No.	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	See combined annual report										
2											
3											
4											
5											
6											
7											
8											
9											
10											

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

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)
1.1		UTILITY PLANT		
2.1	101	Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	A-1, A-1a	1,031,806
3.1	101.1	Water Plant in Service - SDWBA/SRF	A-1, A-1b	264,849
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	-
7.1	104	Water Plant Purchased or Sold	A-1	-
8.1	105	Construction Work in Progress - Water Plant	A-1	-
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	(52,176)
13.1		Total Utility Plant		\$ 1,244,479
14.1	108	Accumulated Depreciation of Water Plant	A-2	(684,104)
15.1	108.1	Accumulated Amortization of SDWBA/SRF loan	A-2	(82,736)
16.1	108.2	Accumulated Depreciation of Water Plant - Grant Funds	A-2	-
17.1	108.3	Accumulated Depreciation of Water Plant - Other	A-2	-
18.1		Total Accumulated Depreciation/Amortization		\$ (766,840)
19.1		Net Utility Plant		\$ 477,639
20.1				
21.1		INVESTMENTS		
22.1	121	Non-utility Property and Other Assets		
23.1	122	Accumulated Depreciation of Non-Water Utility Property	A-2	-
24.1		Net non-utility property		\$ -
25.1	123	Investments in Affiliated Companies		
26.1	124	Other Investments		
27.1		Total Investments		\$ -
28.1				
29.1		CURRENT AND ACCRUED ASSETS		
30.1	131	Cash		142,492
31.1	132	Cash - Special Deposits		4,439
32.1	141	Accounts Receivable - Customers		12,688
33.1	142	Receivables from Affiliated Companies		
34.1	143	Accumulated Provision for Uncollectible Accounts		
35.1	151	Materials and Supplies		745
36.1	174	Other Current Assets		3,405
37.1		Total current and accrued assets		\$ 163,769
38.1				
39.1	180	Deferred Charges		
40.1	181	Accumulated Deferred Income Tax Assets		
41.1				
42.1		Total Assets and Other Debits		\$ 641,409

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

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)
1.2		CORPORATE CAPITAL AND RETAINED EARNINGS		
2.2	201	Common Stock	A-3	-
3.2	204	Preferred Stock	A-4	-
4.2	206	Subchapter S Corporation Accumulated Adjustments Account	A-6	-
5.2	211	Other Paid-in Capital	A-7	347,303
6.2	215	Retained Earnings	A-8	1,956
7.2		Total corporate capital and retained earnings		\$ 349,259
8.2				
9.2		PROPRIETARY CAPITAL		
10.2	218	Proprietary Capital	A-9	-
11.2				
12.2		LONG TERM DEBT		
13.2	224	Long-term Debt	A-10	190,406
14.2				
15.2		CURRENT AND ACCRUED LIABILITIES		
16.2	230	Payables to Affiliated Companies		13,232
17.2	231	Accounts Payable		2,496
18.2	232	Short-term Notes Payable		3,408
19.2	233	Customer Deposits		605
20.2	236	Taxes Accrued		68
21.2	237	Interest Accrued		
22.2	241	Other Current Liabilities		642
23.2		Total current and accrued liabilities		\$ 20,452
24.2				
25.2		DEFERRED CREDITS		
26.2	252	Advances for Construction		18,731
27.2	253	Other Credits		
28.2	255	Accumulated Deferred Investment Tax - Credits		
29.2	282	Accumulated Deferred Income Taxes - Accel. Tax Depreciation		
30.2	283	Accumulated Deferred Income Tax Liabilities		5,660
31.2		Total deferred credits		\$ 24,391
32.2				
33.2		CONTRIBUTIONS IN AID OF CONSTRUCTION		
34.2	265	Contributions in Aid of Construction		140,012
35.2	272	Accumulated Amortization of Contributions (negative number)		(83,111)
36.2		Net Contributions in Aid of Construction		\$ 56,901
37.2		Total Liabilities and Other Credits		\$ 641,409

**SCHEDULE A-1
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water Plant in Service (Sch A-1a)	1,025,452	6,355	-	-	\$ 1,031,806
2	101.1	Water Plant In Service - SDWBA/SRF (Sch A-1b)	264,849	-	-	-	\$ 264,849
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	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	(55,478)			3,302	\$ (52,176)
12		Total utility plant	\$ 1,234,822	\$ 6,355	\$ -	\$ 3,302	\$ 1,244,479

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

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

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant	-				\$ -
3	303	Land	19,674				\$ 19,674
4		Total non-depreciable plant	\$ 19,674	\$ -	\$ -	\$ -	\$ 19,674
5							
6		DEPRECIABLE PLANT					
7	304	Structures	1,116				\$ 1,116
8	307	Wells	40,031				\$ 40,031
9	311	Pumping Equipment	604,394	5,379			\$ 609,773
10	317	Other Water Source Plant	-				\$ -
11	320	Water Treatment Plant	-				\$ -
12	330	Reservoirs, Tanks and Standpipes	114,537				\$ 114,537
13	331	Water Mains	222,593	976			\$ 223,569
14	333	Services and Meter Installations	2,592				\$ 2,592
15	334	Meters	13,257				\$ 13,257
16	335	Hydrants	4,381				\$ 4,381
17	339	Other Equipment	2,877				\$ 2,877
18	340	Office Furniture and Equipment	-				\$ -
19	341	Transportation Equipment	-				\$ -
20		Total depreciable plant	\$ 1,005,778	\$ 6,355	\$ -	\$ -	\$ 1,012,133
21		Total water plant in service	\$ 1,025,452	\$ 6,355	\$ -	\$ -	\$ 1,031,806

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

Footnotes:

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

Assets are held & detailed in Lime Saddle District. The above total is the entire total shared SRF Loan for the Regional Intertie Project, of which **Magalia's portion is \$264,848.76

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-2
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	653,565	78,123			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	3,500				
4	(b) Charged to Account 403	23,737				
5	(c) Charged to Account 407		4,612			
6	(d) Charged to Account 426					
7	(e) Charged to clearing accounts.					
8	(f) Salvage recovered					
9	(g) All other credits	3,302				
10	Total Credits	\$ 30,539	\$ 4,612	\$ -	\$ -	\$ -
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	\$ 684,104	\$ 82,736	\$ -	\$ -	\$ -
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %				3.00%	
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-3
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 End of Year (e)	Dividends Declared During Year	
						Rate (f)	Amount (g)
1	NONE				\$ -		\$ -
2					\$ -		\$ -
3					\$ -		\$ -
4					\$ -		\$ -
5					\$ -		\$ -
6				Total	\$ -		\$ -

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

SCHEDULE A-4
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 End of Year (e)	Dividends Declared During Year	
						Rate (f)	Amount (g)
1	NONE						
2							
3							
4							
5							
6				Total	\$ -		\$ -

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

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

SCHEDULE A-7		
Account 211 - Other Paid in Capital (Corporations only)		
Line No.	Description of Items (a)	Balance End of Year (b)
1	Parent Company - Utility Management Services, Inc.	347,303
2		
3		
4		
5	Total	\$ 347,303

SCHEDULE A-8		
Account 215 - Retained Earnings (Corporations Only)		
Line No	Item (a)	Amount (b)
1	Balance beginning of year	16,093
2	Add: Credits	
3	Net income	(14,137)
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$ (14,137)
7		
8	Less: Debits	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total Debits	-
15	Balance end of year	\$ 1,956

SCHEDULE A-9
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		
7		
8	Total Credits	\$ -
9	Less: Debits	
10	Net losses	
11	218.1 Proprietary Drawings	
12	Other debits (detail):	
13		
14		
15	Total Debits	\$ -
16	Balance end of year	\$ -

SCHEDULE A-10
Account 224 - Long-Term Debt

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest Paid During Year (g)
1	State of California	9/1/09	1/1/45	193,814	2.28%	2,228	2,228
2							
3							
4							
5							
6							
7	Current Portion Notes Payable. See A (Liabilities) Line 18			(3,408)			
8	Total			\$ 190,406		\$ 2,228	\$ 2,228

**SCHEDULE B
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
1		UTILITY OPERATING INCOME		
2	400	Operating Revenues	B-1	99,519
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	75,933
6	403	Depreciation Expense	A-2	23,737
7	407	SDWBA Loan Amortization Expense	A-2	4,612
8	408	Taxes Other Than Income Taxes	B-3	8,212
9	409	State Corporate Income Tax Expense	B-3	-
10	410	Federal Corporate Income Tax Expense	B-3	330
11		Total operating revenue deductions		\$ 112,825
12		Total utility operating income		\$ (13,305)
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-4	1,774
16	426	Miscellaneous Non-Utility Expense	B-4	378
17	427	Interest Expense (excluding SDWBA)	B-5	-
18	427	Interest Expense (SDWBA)	B-5	2,228
19		Total other income and deductions		\$ (832)
20		Net income / <Loss>		\$ (14,137)

SCHEDULE B-1
Account 400 - Operating Revenues

Line No.	Acct. No.	Account (a)	Amount Current Year (b)
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	
16			
17	470	Metered water revenue	
18		470.1 Residential, Single-family, Multiple Dwelling Units	71,943
19		470.2 Commercial and Multi-residential Master Metered	7,405
20		470.3 Large Water Users	4,486
21		470.4 Safe Drinking Water Bond Surcharge	6,835
22		470.5 Other Metered Revenues	
23		Subtotal	\$ 90,669
24		Total water service revenues	\$ 90,669
25			
26	480	Other water revenue	8,851
27		Total Operating Revenues	\$ 99,519

SCHEDULE B-2
Account 401 - Operating Expenses

Line No.	Acct. No.	Account (a)	Amount Current Year (b)
1		PLANT OPERATION AND MAINTENANCE EXPENSES	
2		VOLUME RELATED EXPENSES	
3	610	Purchased Water	11,761
4	615	Power	5,775
5	618	Other Volume Related Expenses	-
6		Total volume related expenses	\$ 17,536
7			
8		NON-VOLUME RELATED EXPENSES	
9	630	Employee Labor	12,599
10	640	Materials	1,632
11	650	Contract Work	1,664
12	660	Transportation Expense	2,581
13	664	Other Plant Maintenance Expenses	-
14		Total non-volume related expenses	\$ 18,476
15		Total plant operation and maintenance exp.	\$ 36,012
16			
17		ADMINISTRATIVE AND GENERAL EXPENSES	
18	670	Office Salaries	9,294
19	671	Management Salaries	7,844
20	674	Employee Pensions and Benefits	6,715
21	676	Uncollectible Accounts Expense	-
22	678	Office Services and Rentals	1,565
23	681	Office Supplies and Expenses	5,083
24	682	Professional Services	851
25	684	Insurance	5,740
26	688	Regulatory Compliance Expense	2,272
27	689	General Expenses	556
28		Total administrative and general expenses	\$ 39,921
29	800	Expenses Capitalized - Credit (Optional)	
30	900	Clearing Accounts (Optional)	
31		Net administrative and general expense	\$ 39,921
32		Total Operating Expenses	\$ 75,933

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

Line No.	Type of Tax (a)	Distribution of Taxes Charged		Total Taxes Charged During Year (d)
		Water (b)	Nonutility (c)	
1	408 Taxes other than income taxes:			
2	408.1 Property taxes	6,033		\$ 6,033
3	408.2 Payroll taxes	2,179		\$ 2,179
4	408.3 Other taxes and licenses			\$ -
5	Total taxes other than income taxes	\$ 8,212	\$ -	\$ 8,212
6				
7	409 State corporate income tax			\$ -
8	410 Federal corporate income tax	330		\$ 330
9	Total income taxes	\$ 330	\$ -	\$ 330
10				
11	Total	\$ 8,542	\$ -	\$ 8,542

SCHEDULE B-4
Accounts 421, 426 - Income and Expense from Non-Utility Operations

Line No.	Description (a)	Non-Utility Income Acct. 421 (b)	Miscellaneous Non-Utility Expense Acct. 426 (c)
1	Non-utility Expense - Bank Fees		378
2	Bank Interest	1,769	
3	Bank Interest - SRF Fiscal	6	
4			
5	Total	\$ 1,774	\$ 378

SCHEDULE B-5
Account 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	2,228
2	Interest on other (give details below):	
3		
4		
5		
6		
7		
8		
9		
10	Total	\$ 2,228

SCHEDULE C - SOURCES OF SUPPLY AND WATER DEVELOPED WELLS					
Location	No.	Diam. Inch	Depth to Water Feet	Pumping Capacity (g.p.m.)	Annual Quantities Pumped (CCF)
Loomis	1	8"	47	40	2
Indian	1	10"	58	60	-
OTHER					
Streams or Springs Location of Diversion Point	Flow in Priority Right		(Unit) Diversions		Annual Quantities Diverted
	Claim	Capacity	Max	Min	Unit
Purchased water (unit)				Annual Quantity	
Supplier:					
Del Oro Water Co. - Paradise Pines District				10,025	

SCHEDULE D - WATER DELIVERED TO METERED CUSTOMERS (If figures are available) (CCF)			
Classification of Service	Month of Year		Total for Year
	Maximum	Minimum	
Residential	Aug	Feb	6,441
Commercial	Oct	Jan	640
Industrial			
Fire Protection			
Irrigation	Aug	Mar	865
Other (specify)			
Total			7,946

SCHEDULE E - EMPLOYEES AND THEIR COMPENSATION						
Line	Acct	Account	Number at End of Year	Salaries Charged to Expense	Salaries Charged to Plant Accounts	Total Salaries and Wages Paid
1	630	Employee Labor	7	12,599		\$ 12,599
2	670	Office salaries	9	9,294		\$ 9,294
3	671	Management salaries	2	7,844		\$ 7,844
4		Total	18	\$ 29,737	\$ -	\$ 29,737

SCHEDULE F - ADVANCES FOR CONSTRUCTION	
Balance beginning of year	18,731
Additions during year	
Subtotal - Beginning balance plus additions during year	\$ 18,731
Refunds	
Transfers to Acct. 265 - Contributions in Aid of Construction	
Balance end of year	\$ 18,731

SCHEDULE G - TOTAL METERS AND SERVICES (Active and Inactive)		
Size	Meters	Services
5/8 x 3/4-in	89	265
3/4-in	11	12
1-in	2	3
2-in		2
-in		
-in		
Total	102	282

SCHEDULE H - METER TESTING DATA	
Number of meters tested during year	
1 Used, before repair	
2 Used, after repair	
3 Fast, requiring refund	
Numbers of meters in service requiring test per General Order No. 103	

SCHEDULE I - SERVICE CONNECTIONS AT END OF YEAR								
Classification	Active			Inactive			Total connections	
	Metered	Flat	Total	Metered	Flat	Total	Metered	Flat
Residences	91		91	161		161	252	-
Industrial/Commercial	9		9	16		16	25	-
Irrigation	2		2	1		1	3	-
Fire Protection (public)			-			-	-	-
Fire Protection (private)			-			-	-	-
Other (Governmental)	-		-	2		2	2	-
			-			-	-	-
Total	102	-	102	180	-	180	282	-

NOTE: Total connections (metered plus flat) should agree with total services in Schedule G.

SCHEDULE J - STORAGE FACILITIES			SCHEDULE K - FOOTAGES OF PIPE (EXCLUDING SERVICE PIPES)					
Description	No.	Combined capacity in gallons	Description	2" and under	2 1/4 to 3 1/4	4"	Other sizes (6"-8")	Totals
				Concrete			Cast Iron	
Earth			Welded steel					-
Wood			Standard screw					-
Steel	2	255,000	Cement-asbestos			2,700	11,250	13,950
Other			Plastic	550		2,950	7,350	10,850
			Other (specify)					-
								-
								-
Total	2	255,000	Total	550	-	5,650	18,600	24,800

SCHEDULE L
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:

\$ 6,835

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch	89	\$ 5.16
3/4 inch	11	\$ 7.74
1 inch	2	\$ 12.89
1 1/2 inch		
2 inch	-	\$ 41.26
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers		
Total	102	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 3,603
Add: Surcharge collections	6,548
Interest earned	6
Other deposits	
Less: Loan payments	(5,718)
Bank charges	
Other withdrawals	
Balance at end of year	\$ 4,439

4. Reason for other deposits/withdrawals

5. Total Accumulated Reserve: \$ _____

**SCHEDULE M
FACILITY FEES DATA**

Please provide the following information relating to Facility Fees collected for the calendar year 2023, pursuant to Resolution No. W-4110.

1. Trust Account Information: **N/A**

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:

	AMOUNT
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. - Magalia 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, 2023 through December 31, 2023.

Secretary/Director Corporate Accounting

Title (Please Print)

Signature

530-809-3960

Telephone Number

April 30, 2024

Date