

Received _____
Examined _____

**CLASS D
WATER UTILITIES**

U# _____

**2023
ANNUAL REPORT
OF**

Del Oro Water Co., Inc.

River Island 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. - River Island District
(Name under which corporation, partnership or individual is doing business)

Drawer 5172, Chico, CA 95927
(Official mailing address)

Springville Community, Tulare County
(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:
Robert S. Fortino, Chief Executive Officer - Director
Bryan Fortino, Chief Financial Officer - Director
Paul Matulich, Asst Secretary - Director
Janice Hanna - Secretary
Drawer 5172, Chico, CA 95927

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? **Territory 1**
- Has state or local health department inspection been made during the year? **Territory 2**
- 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	4/21/22
	X	3/3/21
X		12/2023
X		6/1/05

11. List Name, Grade, and License Number of all Licensed Operators:
Nathon Proctor T2-40727 & D2-46847
Landon Schultz T2-46345 & D2-55829

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	3,154,334
3.1	101.1	Water Plant in Service - SDWBA/SRF	A-1, A-1b	-
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	103,870
9.1	105.1	Construction Work in Progress - SDWBA/SRF	A-1	8,212,374
10.1	105.2	Construction Work in Progress - Grant Funds	A-1	-
11.1	105.3	Construction Work in Progress - Other	A-1	-
12.1	114	Water Plant Acquisition Adjustments	A-1	-
13.1		Total Utility Plant		\$ 11,470,579
14.1	108	Accumulated Depreciation of Water Plant	A-2	(1,258,540)
15.1	108.1	Accumulated Amortization of SDWBA/SRF loan	A-2	-
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		\$ (1,258,540)
19.1		Net Utility Plant		\$ 10,212,039
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		23,687
31.1	132	Cash - Special Deposits		489,989
32.1	141	Accounts Receivable - Customers		91,076
33.1	142	Receivables from Affiliated Companies		
34.1	143	Accumulated Provision for Uncollectible Accounts		
35.1	151	Materials and Supplies		2,748
36.1	174	Other Current Assets		2,694
37.1		Total current and accrued assets		\$ 610,194
38.1				
39.1	180	Deferred Charges		228,592
40.1	181	Accumulated Deferred Income Tax Assets		
41.1				
42.1		Total Assets and Other Debits		\$ 11,050,824

**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	2,775,156
6.2	215	Retained Earnings	A-8	308,091
7.2		Total corporate capital and retained earnings		\$ 3,083,247
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	5,189,176
14.2				
15.2		CURRENT AND ACCRUED LIABILITIES		
16.2	230	Payables to Affiliated Companies		14,441
17.2	231	Accounts Payable		340,572
18.2	232	Short-term Notes Payable		
19.2	233	Customer Deposits		4,359
20.2	236	Taxes Accrued		280
21.2	237	Interest Accrued		
22.2	241	Other Current Liabilities		10,892
23.2		Total current and accrued liabilities		\$ 370,544
24.2				
25.2		DEFERRED CREDITS		
26.2	252	Advances for Construction		438,207
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		25,400
31.2		Total deferred credits		\$ 463,607
32.2				
33.2		CONTRIBUTIONS IN AID OF CONSTRUCTION		
34.2	265	Contributions in Aid of Construction		2,044,560
35.2	272	Accumulated Amortization of Contributions (negative number)		(100,310)
36.2		Net Contributions in Aid of Construction		\$ 1,944,250
37.2		Total Liabilities and Other Credits		\$ 11,050,824

**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)	3,145,744	20,312	(11,722)	-	\$ 3,154,334
2	101.1	Water Plant In Service - SDWBA/SRF (Sch A-1b)	-	-	-	-	\$ -
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	5,590	98,870		(590)	\$ 103,870
8	105.1	Construction Work in Progress - SDWBA/SRF	6,024,754	2,275,240		(87,620)	\$ 8,212,374
9	105.2	Construction Work in Progress - Grant Funds					\$ -
10	105.3	Construction Work in Progress - Other					\$ -
11	114	Water Plant Acquisition Adjustments					\$ -
12		Total utility plant	\$ 9,176,089	\$ 2,394,421	\$ (11,722)	\$ (88,210)	\$ 11,470,579

* 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	540,710				\$ 540,710
3	303	Land	83,030				\$ 83,030
4		Total non-depreciable plant	\$ 623,740	\$ -	\$ -	\$ -	\$ 623,740
5							
6		DEPRECIABLE PLANT					
7	304	Structures	12,182				\$ 12,182
8	307	Wells	602,230		(4,966)		\$ 597,264
9	311	Pumping Equipment	284,107	15,090	(6,756)		\$ 292,442
10	317	Other Water Source Plant	-				\$ -
11	320	Water Treatment Plant	-				\$ -
12	330	Reservoirs, Tanks and Standpipes	302,947				\$ 302,947
13	331	Water Mains	1,101,021				\$ 1,101,021
14	333	Services and Meter Installations	78,762				\$ 78,762
15	334	Meters	90,792	882			\$ 91,674
16	335	Hydrants	21,533				\$ 21,533
17	339	Other Equipment	26,439	568			\$ 27,007
18	340	Office Furniture and Equipment	1,991	3,771			\$ 5,762
19	341	Transportation Equipment	-				\$ -
20		Total depreciable plant	\$ 2,522,004	\$ 20,312	\$ (11,722)	\$ -	\$ 2,530,595
21		Total water plant in service	\$ 3,145,744	\$ 20,312	\$ (11,722)	\$ -	\$ 3,154,334

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

Footnotes:

Schedule A-1a, Other credits: Line 7, invoice adjustment; Line 8, non-eligible costs (incurred prior to SRF project official start date) expensed.

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

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-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	1,185,141				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	6,745				
4	(b) Charged to Account 403	71,667				
5	(c) Charged to Account 407					
6	(d) Charged to Account 426					
7	(e) Charged to clearing accounts.					
8	(f) Salvage recovered					
9	(g) All other credits					
10	Total Credits	\$ 78,412	\$ -	\$ -	\$ -	\$ -
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired	(5,013)				
13	(b) Cost of removal					
14	(c) All other debits					
15	Total debits	\$ (5,013)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 1,258,540	\$ -	\$ -	\$ -	\$ -
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %				2.70%	
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.	2,763,424
2	Debt Forgiveness	11,732
3		
4		
5	Total	\$ 2,775,156

SCHEDULE A-8		
Account 215 - Retained Earnings (Corporations Only)		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year	231,941
2	Add: Credits	
3	Net income	279,430
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$ 279,430
7		
8	Less: Debits	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	(203,280)
13	Other debits (detail)	
14	Total Debits	(203,280)
15	Balance end of year	\$ 308,091

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	7/1/19	6/1/39	5,189,176	1.80%	96,344	96,344
2							
3							
4							
5							
6							
7							
8			Total	\$ 5,189,176		\$ 96,344	\$ 96,344

**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	1,040,278
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	570,228
6	403	Depreciation Expense	A-2	71,667
7	407	SDWBA Loan Amortization Expense	A-2	-
8	408	Taxes Other Than Income Taxes	B-3	23,680
9	409	State Corporate Income Tax Expense	B-3	-
10	410	Federal Corporate Income Tax Expense	B-3	1,330
11		Total operating revenue deductions		\$ 666,905
12		Total utility operating income		\$ 373,373
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-4	16,258
16	426	Miscellaneous Non-Utility Expense	B-4	13,857
17	427	Interest Expense (excluding SDWBA)	B-5	-
18	427	Interest Expense (SDWBA)	B-5	96,344
19		Total other income and deductions		\$ (93,943)
20		Net income / <Loss>		\$ 279,430

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	29,204
16			
17	470	Metered water revenue	
18		470.1 Residential, Single-family, Multiple Dwelling Units	591,155
19		470.2 Commercial and Multi-residential Master Metered	14,065
20		470.3 Large Water Users	14,152
21		470.4 Safe Drinking Water Bond Surcharge	362,531
22		470.5 Other Metered Revenues	29,170
23		Subtotal	\$ 1,011,073
24		Total water service revenues	\$ 1,040,278
25			
26	480	Other water revenue	
27		Total Operating Revenues	\$ 1,040,278

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	46,638
4	615	Power	66,182
5	618	Other Volume Related Expenses	5,003
6		Total volume related expenses	\$ 117,823
7			
8		NON-VOLUME RELATED EXPENSES	
9	630	Employee Labor	98,252
10	640	Materials	7,203
11	650	Contract Work	13,070
12	660	Transportation Expense	24,975
13	664	Other Plant Maintenance Expenses	1,740
14		Total non-volume related expenses	\$ 145,239
15		Total plant operation and maintenance exp.	\$ 263,062
16			
17		ADMINISTRATIVE AND GENERAL EXPENSES	
18	670	Office Salaries	37,631
19	671	Management Salaries	31,761
20	674	Employee Pensions and Benefits	33,108
21	676	Uncollectible Accounts Expense	-
22	678	Office Services and Rentals	6,182
23	681	Office Supplies and Expenses	31,387
24	682	Professional Services	123,764
25	684	Insurance	8,271
26	688	Regulatory Compliance Expense	30,519
27	689	General Expenses	4,544
28		Total administrative and general expenses	\$ 307,166
29	800	Expenses Capitalized - Credit (Optional)	
30	900	Clearing Accounts (Optional)	
31		Net administrative and general expense	\$ 307,166
32		Total Operating Expenses	\$ 570,228

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	10,706		\$ 10,706
3	408.2 Payroll taxes	12,974		\$ 12,974
4	408.3 Other taxes and licenses			\$ -
5	Total taxes other than income taxes	\$ 23,680	\$ -	\$ 23,680
6				
7	409 State corporate income tax			\$ -
8	410 Federal corporate income tax	1,330		\$ 1,330
9	Total income taxes	\$ 1,330	\$ -	\$ 1,330
10				
11	Total	\$ 25,010	\$ -	\$ 25,010

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		1,798
2	Bank Interest	4,603	
3	Bank Interest - SRF Fiscal	11,655	
4	Loss on Disposal of Assets		12,059
5	Total	\$ 16,258	\$ 13,857

SCHEDULE B-5
Account 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	96,344
2	Interest on other (give details below):	
3		
4		
5		
6		
7		
8		
9		
10	Total	\$ 96,344

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)
Service Territory 1					
Well # 2	1	8	79	45	14,560
Well # 5	1	8	55	32	8,387
Well # 11	1	8	26	45	11,187
Well # 12	1	8	77	55	14,310
Well # 14	1	8	98	40	1,521
Well # 17- Inactive	1	8	N/A	45	-
Well # 18- Inactive	1	8	N/A	45	-
Well # 21- Inactive	1	6 5/8	N/A	25	-
Well # 23	1	6 5/8	15	40	11,809
Well # 30	1	8	30	20	562
Well # 31	1	8	42	40	807
Well # 32	1	8	19	40	1,606
Well # 33	1	8	58	60	14,714
Well # 34	1	8	34	32	4,951
Weisenberger #1	1	8	27	110	-
Weisenberger #2	1	8	23	110	-
Service Territory 2					
Well # 1	1	8	26	89	6,129
Well # 2- Standby	1	8	60	60	-
Irrigation - Not Potable					
RI East Irrigation	1	8	50	60	6,524
Silver Wolf Irrigation	1	8	64	Unknown	-
OTHER					
Streams or Springs	Flow in		(Unit)		Annual
Location of Diversion Point	Claim	Capacity	Max	Min	Quantities Diverted
					Unit
Purchased water (unit)				Annual Quantity	
Supplier:					

Destroyed (2023 flooding)
Destroyed (2023 flooding)
Destroyed (2023 flooding)
Destroyed (2023 flooding)

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	Mar	81,876
Commercial	Feb	Apr	2,143
Industrial	Jan	Feb	493
Fire Protection			
Irrigation	Jul	Feb	8,564
Other (Governmental)	Jun	Aug	163
Total			93,239

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	4	98,252		\$ 98,252
2	670	Office salaries	9	37,631		\$ 37,631
3	671	Management salaries	2	31,761		\$ 31,761
4		Total	15	\$ 167,644	\$ -	\$ 167,644

SCHEDULE F - ADVANCES FOR CONSTRUCTION	
Balance beginning of year	457,171
Additions during year	
Subtotal - Beginning balance plus additions during year	\$ 457,171
Refunds	(18,964)
Transfers to Acct. 265 - Contributions in Aid of Construction	
Balance end of year	\$ 438,207

SCHEDULE G - TOTAL METERS AND SERVICES (Active and Inactive)		
Size	Meters	Services
5/8 x 3/4-in	97	118
3/4-in		
1-in	345	378
1 1/2-in	2	2
-in		
-in		
Total	444	498

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	392		392	50		50	442	-
Industrial/Commercial	11		11	1		1	12	-
Irrigation	40		40	3		3	43	-
Fire Protection (public)			-			-	-	-
Fire Protection (private)			-			-	-	-
Other (Governmental)	1		1	-		-	1	-
			-			-	-	-
Total	444	-	444	54	-	54	498	-

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"-12"	Totals
Concrete			Cast Iron					-
Earth			Welded steel					-
Wood			Standard screw					-
Steel	9	507,000	Cement-asbestos					-
Other			Plastic			2,192	61,480	63,672
			Other (specify)					-
								-
								-
Total	9	507,000	Total	-	-	2,192	61,480	63,672

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: 4509498
 Date Hired: _____

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

\$ 362,531

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch	76	78.18
3/4 inch		78.18
1 inch	310	78.18
1 1/2 inch		156.37
2 inch		250.19
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers		
Total	386	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 215,282
Add: Surcharge collections	359,036
Interest earned	2,630
Other deposits	
Less: Loan payments	(96,344)
Bank charges	
Other withdrawals	
Balance at end of year	\$ 480,604

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. - River Island 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