

Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# 61 W

2023
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, 2023

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2024

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GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN APRIL 30, 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 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, 2023 through December 31, 2023. 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 Email: _____
 Address: _____ Telephone: _____

7. OWNERSHIP. Check and fill in appropriate line:
 Individual (name of owner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Corporation (corporate name) Del Oro Water Co., Inc.
 Subchapter S Corp (stockholders' names) _____
 Organized under laws of (state) California Date: 1963

Principal Officers:
 Name: Robert S. Fortino Title: Chief Executive Officer - Director
 Name: Bryan Fortino Title: Chief Financial Officer - Director
 Name: Paul Matulich Title: Asst. Secretary - Director
 Name: Janice Hanna Title: Secretary

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 2023

Name of Utility: Del Oro Water Co., Inc. - All Districts Telephone: 530-809-3960

Person Responsible for this Report: Janice Hanna

	<u>1/1/2023</u>	<u>12/31/2023</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Utility Plant	\$ 44,716,906	\$ 47,784,374	\$ 46,250,640
2 Accumulated Depreciation/Amortization	(17,472,859)	(18,409,033)	(17,940,946)
3 Net Utility Plant	27,244,047	29,375,341	28,309,694
4 Advances for Construction	694,966	674,199	684,583
5 Contributions in Aid of Construction	8,910,574	10,628,293	9,769,434
6 Accumulated Deferred Taxes	381,000	401,770	391,385
7			
8			
9			
10 CAPITALIZATION			
11 Common Stock	21,820	21,820	21,820
12 Preferred Stock	-	-	-
13 Retained Earnings	(949,668)	328,187	(310,741)
14 Total Corporate Capital and Retained Earnings	16,261,529	17,512,315	16,886,922
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	6,457,297	8,319,386	7,388,342

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2023

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

Telephone: 530-809-3960

INCOME/EXPENSES DATA

	Annual Amount
1 Operating Revenues	\$ 7,779,264
2 Operating Expenses	5,861,634
3 Depreciation	585,869
4 SDWBA Loan Amortization Expense	151,620
5 Taxes	347,328
6 Utility Operating Income	832,813
7 Non-Utility Income	2,417,146
8 Interest Expense	6,777
9 Net Income	2,343,982

10

OPERATING EXPENSES DATA

12 Purchased Water	444,100
13 Power	759,589
14 Other Volume Related Expenses	83,921
15 Non-Volume Related Expenses	1,765,794
16 Administrative and General Expenses	2,808,229

17

OTHER DATA

19

20 Active Service Connections (Exc. Fire Protect.) _____

21

22 Metered Service Connections

23 Flat Rate Service Connections

24 Total Active Service Connections

	Jan. 1	Dec. 31	Annual Average
22 Metered Service Connections	6,812	6,773	6,793
23 Flat Rate Service Connections	127	127	127
24 Total Active Service Connections	6,939	6,900	6,920

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 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	36888.33	480003							
2	Rent from Antenna Placement on LS Tank	Passive	2400.00	480003							
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		917.14			681000					
7	Excess Capacity of CUSI Billing Software - UMS		3839.76			681000					
8	Excess Capacity of Folding Machine - UMS		4547.46			678000					
9	Excess Capacity Office Staff plus Load - UMS & Safor		39938.09			670000					
10	Excess Capacity Management plus Load - UMS & Safor		3129.36			671000					
11	Excess Capacity Payroll Tax - UMS & Safor		2985.79			408002					
12	Excess Capacity Wcomp - UMS & Safor		90.47			684001					
13	Excess Capacity Employee Benefits - UMS & Safor		8844.55			674000					
14	Excess Capacity Liability Ins - UMS		3671.13			684000					
15											
16											
17											
18											
19											
20											

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

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	29,721,825	29,123,193
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	447,464	397,210
9.1	105.1	Construction Work in Progress - SDWBA/SRF	A-1	8,212,374	6,024,754
10.1	105.2	Construction Work in Progress - Grant Funds	A-1	148,607	125,162
11.1	105.3	Construction Work in Progress - Other	A-1	1,853,957	1,656,397
12.1	114	Water Plant Acquisition Adjustments	A-1	(27,370)	(37,328)
13.1		Total Utility Plant		\$ 47,784,374	\$ 44,716,906
14.1	108	Accumulated Depreciation of Water Plant	A-3	(15,256,425)	(14,517,680)
15.1	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	(1,958,563)	(1,790,605)
16.1	108.2	Accumulated Depreciation of Water Plant - Grant Funds	A-3	(1,194,045)	(1,164,574)
17.1	108.3	Accumulated Depreciation of Water Plant - Other	A-3	-	-
18.1		Total Accumulated Depreciation/Amortization		\$ (18,409,033)	\$ (17,472,859)
19.1		Net Utility Plant		\$ 29,375,341	\$ 27,244,047
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	(38,301)	(35,801)
24.1		Net non-utility property		\$ 61,700	\$ 64,200
25.1	123	Investments in Affiliated Companies	A-4	-	-
26.1	124	Other Investments	A-5	-	-
27.1		Total Investments		\$ 61,700	\$ 64,200
28.1					
29.1		CURRENT AND ACCRUED ASSETS			
30.1	131	Cash	A-6	4,899,584	3,639,781
31.1	132	Cash - Special Deposits	A-7	678,987	368,920
32.1	141	Accounts Receivable - Customers	A-8	572,898	583,707
33.1	142	Receivables from Affiliated Companies	A-9	288,767	193,165
34.1	143	Accumulated Provision for Uncollectible Accounts	A-10	-	-
35.1	151	Materials and Supplies	A-11	88,210	91,132
36.1	174	Other Current Assets	A-12	203,373	202,866
37.1		Total current and accrued assets		\$ 6,731,819	\$ 5,079,571
38.1					
39.1	180	Deferred Charges	A-13	269,823	48
40.1	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41.1					
42.1		Total Assets and Other Debits		\$ 36,438,683	\$ 32,387,866

SCHEDULE A
COMPARATIVE BALANCE SHEET
Liabilities and Other Credits

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	17,162,309	17,189,377
6.2	215	Retained Earnings	A-20	328,187	(949,668)
7.2		Total corporate capital and retained earnings		\$ 17,512,315	\$ 16,261,529
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	8,319,386	6,457,297
14.2					
15.2		CURRENT AND ACCRUED LIABILITIES			
16.2	230	Payables to Affiliated Companies	A-23	242,716	164,611
17.2	231	Accounts Payable	A-24	561,977	1,521,854
18.2	232	Short-term Notes Payable	A-25	175,376	190,477
19.2	233	Customer Deposits	A-26	36,105	29,648
20.2	236	Taxes Accrued	A-27	14,135	81,399
21.2	237	Interest Accrued	A-28	-	-
22.2	241	Other Current Liabilities	A-29	219,000	182,228
23.2		Total current and accrued liabilities		\$ 1,249,310	\$ 2,170,217
24.2					
25.2		DEFERRED CREDITS			
26.2	252	Advances for Construction	A-30	674,199	694,966
27.2	253	Other Credits	A-31	2,184,918	2,202,541
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	401,770	381,000
31.2		Total deferred credits		\$ 3,260,887	\$ 3,278,507
32.2					
33.2		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34.2	265	Contributions in Aid of Construction	A-35	10,628,293	8,910,574
35.2	272	Accumulated Amortization of Contributions	A-36	(4,531,509)	(4,336,888)
36.2		Net Contributions in Aid of Construction		\$ 6,096,784	\$ 4,573,686
37.2		Total Liabilities and Other Credits		\$ 36,438,683	\$ 32,741,237

**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 (Excl. SDWBA/SRF, Grant Funds) (Sch A-1a)	29,123,193	603,598	(4,966)	-	\$ 29,721,825
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	397,210	483,061	(366,708)	(66,100)	\$ 447,464
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	125,162	23,445			\$ 148,607
10	105.3	Construction Work in Progress - Other	1,656,397	197,560			\$ 1,853,957
11	114	Water Plant Acquisition Adjustments	(37,328)	9,958			\$ (27,370)
12		Total utility plant	\$ 44,716,906	\$ 3,592,862	\$ (371,674)	\$ (153,720)	\$ 47,784,374

* 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	685,422				\$ 685,422
3	303	Land	608,799	6,035			\$ 614,834
4		Total non-depreciable plant	\$ 1,294,221	\$ 6,035	\$ -	\$ -	\$ 1,300,256
5							
6		DEPRECIABLE PLANT					
7	304	Structures	861,805	130			\$ 861,935
8	307	Wells	2,862,094		(4,966)		\$ 2,857,128
9	311	Pumping Equipment	4,453,527	367,924			\$ 4,821,451
10	317	Other Water Source Plant	94,326				\$ 94,326
11	320	Water Treatment Plant	1,577,883	2,288			\$ 1,580,171
12	330	Reservoirs, Tanks and Standpipes	3,112,523				\$ 3,112,523
13	331	Water Mains	11,402,338	31,562			\$ 11,433,900
14	333	Services and Meter Installations	882,393				\$ 882,393
15	334	Meters	950,273	123,252			\$ 1,073,525
16	335	Hydrants	327,157	38,916			\$ 366,073
17	339	Other Equipment	680,804	11,262			\$ 692,066
18	340	Office Furniture and Equipment	517,246	22,230			\$ 539,476
19	341	Transportation Equipment	106,604				\$ 106,604
20		Total depreciable plant	\$ 27,828,972	\$ 597,563	\$ (4,966)	\$ -	\$ 28,421,569
21		Total water plant in service	\$ 29,123,193	\$ 603,598	\$ (4,966)	\$ -	\$ 29,721,825

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

Footnotes:

Schedule A-1a, Other credits: Line 7, invoice adj. (\$590); Line 8, non-eligible costs (incurred prior to SRF project official start date) expensed (\$87,620). (River Island)

Schedule A-1, Line 7, CWIP Other entries: Expensed \$65,510.15 of 2019 and prior engineering and CEQA costs for project that will not proceed. (California Pines)

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	14,517,680	1,790,605	1,164,574	-	35,801
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	148,812	16,338	29,471		
4	(b) Charged to Account 403	585,869				
5	(c) Charged to Account 407		151,620			
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	\$ 747,019	\$ 167,958	\$ 29,471	\$ -	\$ 2,500
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired	(8,274)				
13	(b) Cost of removal					
14	(c) All other debits					
15	Total debits	\$ (8,274)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 15,256,425	\$ 1,958,563	\$ 1,194,045	\$ -	\$ 38,301
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					\$ 14,517,680

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	3,639,441	4,899,244
3			
4			
5	Total	\$ 3,639,781	\$ 4,899,584

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	343,135	653,062
2	Facilities Fees	25,785	25,925
3			
4			
5	Total	\$ 368,920	\$ 678,987

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	583,452	570,964
2	Rents Receivable	255	1,934
3			
4			
5	Total	\$ 583,707	\$ 572,898

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	64,947	136,875
2	Miscellaneous Receivable - Associated Companies	128,218	151,892
3			
4			
5	Total	\$ 193,165	\$ 288,767

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	91,132	88,210
2			
3			
4			
5	Total	\$ 91,132	\$ 88,210

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	13,704	10,735
2	Prepaid Property Tax	3,449	3,516
3	Cash Surrender Value Asset	185,714	189,122
4			
5	Total	\$ 202,866	\$ 203,373

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	48	(983)
2	Deferred 2023 Flooding Costs	-	270,806
3			
4			
5	Total	\$ 48	\$ 269,823

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	NONE	
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.	16,428,205	16,401,137
4	Debt Forgiveness	328,947	328,947
5	Total	\$ 17,189,377	\$ 17,162,309

SCHEDULE A-20		
Account 215 - Retained Earnings (Corporations Only)		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year	(949,668)
2	Add: Credits	
3	Net income	2,343,982
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$ 2,343,982
7		
8	Less: Debits	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	(1,066,128)
13	Other debits (detail)	
14	Total Debits	(1,066,128)
15	Balance end of year	\$ 328,187

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

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	6/5/2010	2030	51,578	43,503	2.50%	1,289	1,289
2	SRF Loan - PP, LS, MG	9/1/2009	1/1/2045	3,289,734	3,173,135	2.28%	74,462	74,462
3	SRF Loan - RI	7/1/2019	6/1/2039	3,151,536	5,189,176	1.80%	96,344	96,344
4	CAT Financial - LS, BB, LM	10/14/2020	10/14/2025	128,676	85,130	4.50%	4,904	4,904
5	Ditch Witch - PP	3/1/2021	3/1/2024	26,250	3,819	3.64%	584	584
6								
7	Current Portion Notes Payable (Sch. A-25)			(190,477)	(175,376)			
8	Total			\$ 6,457,297	\$ 8,319,386		\$ 177,584	\$ 177,584

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	64,947	136,875	0.00%	-	-
2	Del Oro Water Co. / Intercompany	99,664	105,841	0.00%	-	-
3						
4						
5						
6						
7	Total	\$ 164,611	\$ 242,716		\$ -	\$ -

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	1,521,854	561,977
2			
3			
4			
5	Total	\$ 1,521,854	\$ 561,977

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

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								
2								
3								
4								
5								
6								
7	Current Portion Notes Payable (Sch. A-22)			190,477	175,376			
8	Total			\$ 190,477	\$ 175,376		\$ -	\$ -

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	29,648	36,105
2			
3			
4			
5	Total	\$ 29,648	\$ 36,105

SCHEDULE A-27
Account 236 - Taxes Accrued

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	FICA Taxes Accrued	7,565	8,154
2	FUTA/SUI Taxes Accrued	1,334	1,528
3	Accrued Franchise Tax	44,900	(1,944)
4	Accrued Federal Income Tax	27,600	6,397
5	Total	\$ 81,399	\$ 14,135

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	25,638	14,486
2	Salaries & Wages Payable	98,050	105,747
3	Vacation Payable	58,540	72,505
4	Credit Card Fee Balancing Account	-	26,262
5	Total	\$ 182,228	\$ 219,000

SCHEDULE A-30
Account 252 - Advances for Construction

Line No.	(a)	Amount (b)
1	Balance beginning of year	694,966
2	Additions during year	
3	Subtotal - Beginning balance plus additions during year	\$ 694,966
4	Charges during year:	
5	Refunds	
6	Percentage of revenue basis	
7	Proportionate cost basis	(20,767)
8	Present worth basis	
9	Total refunds	\$ (20,767)
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	\$ (20,767)
16	Balance end of year	\$ 674,199

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	103,793	95,595
2	Salary Continuation Liability	103,793	95,595
3	Traver TCP Settlement Contamination Proceeds	1,987,586	1,987,586
4	Deferred Interest - L/T Debt	7,370	6,141
5			
6			
7	Total	\$ 2,202,541	\$ 2,184,918

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

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Accumulated Deferred Income Taxes	381,000	401,770
2			
3			
4			
5	Total	\$ 381,000	\$ 401,770

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	\$ 8,910,574	1,303,786	-	7,606,788	-
2	Add:					
3	Contributions received during year	\$ 1,717,580	1,681,435		36,145	
4	Other credits	\$ 139			139	
5	Total credits	\$ 1,717,719	\$ 1,681,435	\$ -	\$ 36,284	\$ -
6	Deduct:					
8	Non-depreciable property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Balance end of year	\$ 10,628,293	\$ 2,985,221	\$ -	\$ 7,643,072	\$ -

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	4,336,888
2	Add: Charges from the following:	
3	Acct. 108 Accum. Depre. Water Plant	148,812
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	\$ 194,621
8	Deduct:	
10	Other credits	
12	Balance end of year	\$ 4,531,509

**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	7,779,264
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	5,861,634
6	403	Depreciation Expense	A-3	585,869
7	407	SDWBA Loan Amortization Expense	A-3	151,620
8	408	Taxes Other Than Income Taxes	B-3	325,758
9	409	State Corporate Income Tax Expense	B-3	800
10	410	Federal Corporate Income Tax Expense	B-3	20,770
11		Total operating revenue deductions		\$ 6,946,450
12		Total utility operating income		\$ 832,813
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-5	2,417,146
16	426	Miscellaneous Non-Utility Expense	B-5	728,393
17	427	Interest Expense (excluding SDWBA)	B-6	6,777
18	427	Interest Expense (SDWBA)	B-6	170,806
19		Total other income and deductions		\$ 1,511,169
20		Net income / <Loss>		\$ 2,343,982

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	68,578	67,581	\$ 997
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	\$ 68,578	\$ 67,581	\$ 997
9					
10	462	Fire protection and hydrant revenue			
11		462.1 Public Fire Protection			\$ -
12		462.2 Private Fire Protection	5,505	5,474	\$ 32
13		Subtotal	\$ 5,505	\$ 5,474	\$ 32
14					
15	465	Irrigation revenue	35,238	34,705	\$ 533
16					
17	470	Metered water revenue			
18		470.1 Residential, Single-family, Multiple Dwelling Units	5,793,944	5,793,308	\$ 636
19		470.2 Commercial and Multi-residential Master Metered	404,935	406,600	\$ (1,665)
20		470.3 Large Water Users	227,455	248,704	\$ (21,249)
21		470.4 Safe Drinking Water Bond Surcharge	588,425	526,869	\$ 61,556
22		470.5 Other Metered Revenues	147,678	155,253	\$ (7,576)
23		Subtotal	\$ 7,162,437	\$ 7,130,734	\$ 31,703
24		Total water service revenues	\$ 7,271,759	\$ 7,238,494	\$ 33,265
25					
26	480	Other water revenue	507,505	448,132	\$ 59,373
27		Total Operating Revenues	\$ 7,779,264	\$ 7,686,625	\$ 92,638

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	444,100	506,810	\$ (62,710)
4	615	Power	759,589	697,487	\$ 62,102
5	618	Other Volume Related Expenses	83,921	78,505	\$ 5,416
6		Total volume related expenses	\$ 1,287,610	\$ 1,282,802	\$ 4,808
7					
8		NON-VOLUME RELATED EXPENSES			
9	630	Employee Labor	1,272,996	1,134,969	\$ 138,027
10	640	Materials	129,506	81,085	\$ 48,421
11	650	Contract Work	81,072	56,389	\$ 24,684
12	660	Transportation Expense	259,522	255,917	\$ 3,606
13	664	Other Plant Maintenance Expenses	22,698	8,421	\$ 14,277
14		Total non-volume related expenses	\$ 1,765,794	\$ 1,536,780	\$ 229,014
15		Total plant operation and maintenance exp.	\$ 3,053,405	\$ 2,819,582	\$ 233,822
16					
17		ADMINISTRATIVE AND GENERAL EXPENSES			
18	670	Office Salaries	625,116	507,351	\$ 117,765
19	671	Management Salaries	527,635	502,554	\$ 25,081
20	674	Employee Pensions and Benefits	535,256	500,189	\$ 35,067
21	676	Uncollectible Accounts Expense	428	16,350	\$ (15,922)
22	678	Office Services and Rentals	102,452	101,903	\$ 549
23	681	Office Supplies and Expenses	371,199	338,418	\$ 32,780
24	682	Professional Services	243,040	37,565	\$ 205,475
25	684	Insurance	200,560	172,958	\$ 27,602
26	688	Regulatory Compliance Expense	159,954	104,589	\$ 55,365
27	689	General Expenses	42,590	123,229	\$ (80,639)
28		Total administrative and general expenses	\$ 2,808,229	\$ 2,405,106	\$ 403,123
29	800	Expenses Capitalized - Credit (Optional)			\$ -
30	900	Clearing Accounts (Optional)			\$ -
31		Net administrative and general expense	\$ 2,808,229	\$ 2,405,106	\$ 403,123
32		Total Operating Expenses	\$ 5,861,634	\$ 5,224,688	\$ 636,945

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	138,683		\$ 138,683
3	408.2 Payroll taxes	179,890		\$ 179,890
4	408.3 Other taxes and licenses	7,185		\$ 7,185
5	Total taxes other than income taxes	\$ 325,758	\$ -	\$ 325,758
6				
7	409 State corporate income tax	800		\$ 800
8	410 Federal corporate income tax	20,770		\$ 20,770
9	Total income taxes	\$ 21,570	\$ -	\$ 21,570
10				
11	Total	\$ 347,328	\$ -	\$ 347,328

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	96,840	
2	Bank Interest - SRF	11,843	
3	Non-utility Expense - Bank Fees		17,204
4	Non-utility Expense		8,005
5	Non-utility Expense - Contributed Project Depreciation		2,500
6	Rental Income	39,288	
7	Loss on Disposal of Assets		19,933
8	PG&E Camp Fire Settlement Revenue	2,269,174	
9	Legal Expense - PG&E Camp Fire Settlement		680,752
10	Total	\$ 2,417,146	\$ 728,393

SCHEDULE B-6
Account 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	170,806
2	Interest on other (give details below):	
3	Lime Saddle District - DWR Loan	1,289
4	Lime Saddle District - CAT Financial Loan	1,967
5	Black Butte District - CAT Financial Loan	1,617
6	Larkspur Meadows District - CAT Financial Loan	1,320
7	Paradise Pines District - Ditch Witch Loan	584
8		
9		
10	Total	\$ 177,584

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	18	1,272,996		\$ 1,272,996
2	670	Office salaries	9	625,116		\$ 625,116
3	671	Management salaries	2	527,635		\$ 527,635
4						\$ -
5						\$ -
6		Total	29	\$ 2,425,746	\$ -	\$ 2,425,746

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: <u> X </u> (If the answer is in the affirmative, make appropriate replies to the following questions)*		
2.	Name of each organization or person that was a party to such a contract or agreement.		
3.	Date of original contract or agreement: _____		
4.	Date of each supplement or agreement: _____		
5.	Amount of compensation paid during the year for supervision or management:		\$ _____
6.	To whom paid: _____		
7.	Nature of payment (salary, traveling expenses, etc.): _____		
8.	Amounts paid for each class of service: _____		
9.	Basis for determination of such amounts: _____		
10.	Distribution of payments:		Amount
	(a) Charged to operating expenses		\$ _____
	(b) Charged to capital amounts		\$ _____
	(c) Charged to other account		\$ _____
	Total		\$ -
11.	Distribution of charges to operating expenses by primary accounts: Number and Title of Account:		Amount
	_____		\$ _____
	_____		\$ _____
	Total		\$ -
12.	What relationship, if any, exists between respondent and supervisory and/or managing concerns?		

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

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

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1									
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							

See attached detail - D-1b "Other Sources"

Purchased Water for Resale			
16	Purchased from See attached D-1b		
17	Annual quantities purchased	Outside Sources	38,850 CCF
18		Intercompany	112,781
19		Total Purchased Water	151,631

* State ditch, pipe line, reservoir, etc., with name, if any.

¹ Average depth to water surface below ground surface.

² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet: in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

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

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete	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	7,890	
Well # 2	16"	199	650	9,216	
<u>Benbow</u>					
Diversion Only					
<u>Black Butte</u>					
Well #1	12"	155	320	16,757	
<u>Buzztail</u>					
Well #1	6"	631	86	9,045	
<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	9,424	Stand-by
6 Well # 5	8"	28	60	4,202	Artesian Well
<u>Country Estates</u>					
1 Cindy Well	16"	326	830	27,986	
2 Weedpatch	14"	N/A	450	0	Inactive
<u>Ferndale</u>					
1 Van Ness	12"	24	225	15,481	
<u>Hat Creek</u>					
None					
<u>Johnson Park</u>					
1 - 21670 S. Cottonwood	8"	211	170	20,809	
2 - 21671 S. Cottonwood	8"	211	180	11,483	
<u>Larkspur Meadows</u>					
Well #1	6"	113	160	5,570	
<u>Lime Saddle</u>					
1 Pentz Rd	8"	45	70	12,449	
2 Country Club	6"	N/A	25	0	Inactive
3 Sierra Del Sol	6"	376	75	13,443	
<u>Magalia</u>					
1 Loomis	8"	47	40	2	
2 Indian	10"	58	60	0	
<u>Metropolitan</u>					
Well #1	8"	104	50	4,807	Both wells share single meter, comb. pump cap. 75gpm
Well #2	8"	104	37		
<u>Mt Lassen</u>					
Well #1	8"	79	180	365	
Well #2	8"	70	180	291	
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	107,025	
3 West Park	12"	406	500	45,225	
4 Compton	14"	342	550	52,741	
5 Perry	10"	N/A	0	0	Inactive
6 Lakeridge	14"	464	500	42,198	
<u>River Island</u>					
<u>Service Territory 1</u>					
Well # 2	8"	79	45	14,560	
Well # 5	8"	55	32	8,387	
Well # 11	8"	26	45	11,187	
Well # 12	8"	77	55	14,310	
Well # 14	8"	98	40	1,521	Destroyed (2023 flooding)
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	11,809	
Well # 30	8"	30	20	562	
Well # 31	8"	42	40	807	
Well # 32	8"	19	40	1,606	
Well # 33	8"	58	60	14,714	
Well # 34	8"	34	32	4,951	
Weisenberger #1	8"	27	110	-	Destroyed (2023 flooding)
Weisenberger #2	8"	23	110	-	Destroyed (2023 flooding)
<u>Service Territory 2</u>					
Well # 1	8"	26	89	6,129	
Well # 2	8"	60	40	-	Standby-Emergency Use Only
<u>Irrigation - Not Potable</u>					
<i>RI East Irrigation</i>	6"	50	60	6,524	
<i>Silver Wolf Irrigation</i>	8"	64	<i>Unknown</i>	-	<i>No flow meter</i>
<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	50,555	
Well #3 - Jacob 2007	12"	115	550	9,336	
<u>Tulare</u>					
East Plano Well	6"	80	32	1,763	
GV South Well (#1)	8"	102	140	17,642	
GV North Well (#2)	8"	N/A	175	-	Unmetered (Standby)
Total Pumped				592,775	

SCHEDULE D-1
Other Sources of Supply and Water Developed

Other Sources

*	to Strawberry	Herring Creek	Diversion	20,609.63	100 CF
*	to Stirling Bluffs	Hendrix Canal (PG&E)	Stream	23,695	100 CF
*	to Ferndale	Highline	Spring	16,124	100 CF
*	to Ferndale	Lowline	Spring	40,071	100 CF
*	to Benbow	Fern Springs Rd	Diversion	47,319	100 CF
*	to Hat Creek	Hat Creek	Diversion	9,406	100 CF
				157,225	100 CF

Purchased Water

Purchased Water - Outside Sources

*	to Paradise Pines	from PID		-	100 CF
*	to Lime Saddle	from Lake Oroville	Intake	35,082	100 CF
*	to Lime Saddle	from PID		3,768	100 CF
*	to Strawberry	from Stanislaus River (TUD)		-	100 CF
				38,850	100 CF

Purchased Water - Inter-company

*	From Paradise Pines to Magalia			10,025	100 CF
*	From Stirling Bluffs to Paradise Pines			102,756	100 CF
				112,781	100 CF

Total Purchased Water	151,631	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	2	3	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	136,534
22	Other - Galvanized Iron			681			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 P									
26	Other - Unknown						1,420			
27	Total			68,769	23,248	-	151,870	1,099	271,432	203,578

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									-

SCHEDULE D-4 Number of Active Service Connections				
Size	Metered - Dec 31		Flat Rate - Dec 31	
	Prior	Current	Prior	Current
	Year	Year	Year	Year
5/8 x 3/4 - in	5,754	5,701		
3/4 - in	367	384		
1 - in	623	624	127	127
1.5 - in	34	33		
2 - in	20	18		
3 - in	6	5		
4 - in	3	3		
6 - in	4	4		
8 - in	1	1		
Total	6,812	6,773	127	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	5,701	7,724
3/4 - in	384	424
1 - in	624	815
1.5 - in	33	33
2 - in	18	20
3 - in	5	7
4 - in	3	6
6 - in	4	4
8 - in	1	1
Total	6,773	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	33,965	29,636	30,318	34,038	39,397	64,761	76,094	308,209
Commercial and Multi-residential	3,074	3,521	2,594	3,255	3,001	4,213	5,140	24,798
Large water users	216	192	130	200	123	145	257	1,264
Public authorities	1,230	889	1,559	264	1,721	2,597	4,985	13,244
Irrigation	330	128	179	489	705	1,734	2,255	5,819
Other	13	11	108	45	13	18	129	338
Total	38,828	34,377	34,889	38,292	44,959	73,468	88,859	353,673
	During Current Year						Subtotal	Total Prior Year
	August	September	October	November	December			
Single-family residential	80,830	75,596	57,151	49,166	38,760	301,503	609,712	658,440
Commercial and Multi-residential	6,097	5,804	4,443	3,335	2,904	22,583	47,381	51,747
Large water users	270	609	187	400	165	1,630	2,894	3,458
Public authorities	5,454	5,533	4,052	2,887	1,805	19,732	32,977	38,117
Irrigation	2,128	2,035	1,738	846	617	7,364	13,184	18,333
Other	31	62	26	32	22	173	511	356
Total	94,810	89,639	67,596	56,666	44,275	352,986	706,659	770,451

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:

\$ 588,425

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

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 343,135
Add: Surcharge collections	585,490
Interest earned	11,843
Other deposits	_____
Less: Loan payments	(287,406)
Bank charges	_____
Other withdrawals	_____
Balance at end of year	\$ 653,062

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	\$ 25,785
Deposits during the year	_____
Interest earned for calendar year	140
Withdrawals from this account	_____
Balance at end of year	\$ 25,925

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, 2023 through December 31, 2023.

Secretary/Director Corporate Accounting

Title (Please Print)

Signature

530-809-3960

Telephone Number

April 30, 2024

Date

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