

Received _____
Examined _____

**CLASS D
WATER UTILITIES**

U# _____

**2024
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 95927

(OFFICIAL MAILING ADDRESS)

ZIP

**TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2024**

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2025

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INSTRUCTIONS

1. One completed and signed electronic copy must be filed **NO LATER THAN APRIL 30, 2025** via email to: **Kevin Truong** at **vt4@cpuc.ca.gov** and **water.division@cpuc.ca.gov**
2. If an electronic copy cannot be filed, provide two signed hard copies by post to:
CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: KEVIN TRUONG
505 VAN NESS AVENUE, ROOM 3200
SAN FRANCISCO, CALIFORNIA 94102-3298
3. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
4. The Declaration on Page 22 must be signed by an authorized officer, partner, or owner.
5. 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.
6. 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.
7. 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.
8. 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.
9. 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.
10. This report must cover the calendar year from January 1, 2024 through December 31, 2024. 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: janice@delorowater.com

GENERAL INFORMATION

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

1. If a corporation show:
(A) Date of organization May 16, 1905 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
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**
6. 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		Dec-24
x		6/1/05

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

Landon Schultz T2-46345 & D2-55829
Arturo Armenta D2-51109

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 2024:

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											
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	3,223,320
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	252,570
9.1	105.1	Construction Work in Progress - SDWBA/SRF	A-1	5,189,176
10.1	105.2	Construction Work in Progress - Grant Funds	A-1	3,640,690
11.1	105.3	Construction Work in Progress - AMI Meters	A-1	88,794
12.1	114	Water Plant Acquisition Adjustments	A-1	-
13.1		Total Utility Plant		\$ 12,394,550
14.1	108	Accumulated Depreciation of Water Plant	A-2	(1,347,235)
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		\$ (1,347,235)
19.1		Net Utility Plant		\$ 11,047,315
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		274,658
31.1	132	Cash - Special Deposits		705,125
32.1	141	Accounts Receivable - Customers		86,103
33.1	142	Receivables from Affiliated Companies		
34.1	143	Accumulated Provision for Uncollectible Accounts		
35.1	151	Materials and Supplies		928
36.1	174	Other Current Assets		32,046
37.1		Total current and accrued assets		\$ 1,098,860
38.1				
39.1	180	Deferred Charges		263,242
40.1	181	Accumulated Deferred Income Tax Assets		
41.1				
42.1		Total Assets and Other Debits		\$ 12,409,417

**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	3,395,156
6.2	215	Retained Earnings	A-8	87,069
7.2		Total corporate capital and retained earnings		\$ 3,482,226
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		60,637
17.2	231	Accounts Payable		310,987
18.2	232	Short-term Notes Payable		
19.2	233	Customer Deposits		3,326
20.2	236	Taxes Accrued		280
21.2	237	Interest Accrued		
22.2	241	Other Current Liabilities		12,764
23.2		Total current and accrued liabilities		\$ 387,994
24.2				
25.2		DEFERRED CREDITS		
26.2	252	Advances for Construction		419,243
27.2	253	Other Credits		88,794
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		24,560
31.2		Total deferred credits		\$ 532,597
32.2				
33.2		CONTRIBUTIONS IN AID OF CONSTRUCTION		
34.2	265	Contributions in Aid of Construction		2,969,573
35.2	272	Accumulated Amortization of Contributions (negative number)		(152,148)
36.2		Net Contributions in Aid of Construction		\$ 2,817,425
37.2		Total Liabilities and Other Credits		\$ 12,409,417

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)	3,154,334	68,986	-	-	\$ 3,223,320
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	103,870	148,701			\$ 252,570
8	105.1	Construction Work in Progress - SDWBA/SRF	5,189,176				\$ 5,189,176
9	105.2	Construction Work in Progress - Grant Funds	3,023,198	617,491			\$ 3,640,690
10	105.3	Construction Work in Progress - AMI Meters		88,794			\$ 88,794
11	114	Water Plant Acquisition Adjustments					\$ -
12		Total utility plant	\$ 11,470,579	\$ 923,972	\$ -	\$ -	\$ 12,394,550

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

5,189,176

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	597,264	16,799			\$ 614,063
9	311	Pumping Equipment	292,442	3,274			\$ 295,715
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	16,379			\$ 1,117,400
14	333	Services and Meter Installations	78,762	8,670			\$ 87,432
15	334	Meters	91,674	10,179			\$ 101,854
16	335	Hydrants	21,533				\$ 21,533
17	339	Other Equipment	26,673	10,876			\$ 37,549
18	340	Office Furniture and Equipment	5,762	2,809			\$ 8,571
19	341	Transportation Equipment	333				\$ 333
20		Total depreciable plant	\$ 2,530,595	\$ 68,986	\$ -	\$ -	\$ 2,599,580
21		Total water plant in service	\$ 3,154,334	\$ 68,986	\$ -	\$ -	\$ 3,223,320

* 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					\$ -
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

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 Accumulated Depreciation of Water Plant (b)	Account 108.1 Accumulated Amortization of SDWBA/SRF (c)	Account 108.2 Accumulated Depreciation of Water Plant - Grant Funds (d)	Account 108.3 Accumulated Depreciation of Water Plant - Other (e)	Account 122 Accumulated Depreciation of Non-Water Utility Property (f)
1	Balance in reserves at beginning of year	1,258,540				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	51,838				
4	(b) Charged to Account 403	36,857				
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	\$ 88,696	\$ -	\$ -	\$ -	\$ -
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	\$ 1,347,235	\$ -	\$ -	\$ -	\$ -
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		
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.	3,383,424
2	Debt Forgiveness	11,732
3		
4		
5	Total	\$ 3,395,156

SCHEDULE A-8 Account 215 - Retained Earnings (Corporations Only)		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year	308,091
2	Add: Credits	
3	Net income	(18,821)
4	Prior period adjustments	1,080
5	Other credits (detail)	
6	Total Credits	\$ (17,741)
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	\$ 87,069

SCHEDULE A-9
Account 218 - Proprietary Capital
(Sole Proprietor or Partnership)

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%	169,157	169,157
2							
3							
4							
5							
6							
7							
8	Total			\$ 5,189,176		\$ 169,157	\$ 169,157

**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	1,080,819
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	905,040
6	403	Depreciation Expense	A-2	36,857
7	407	SDWBA Loan Amortization Expense	A-2	-
8	408	Taxes Other Than Income Taxes	B-3	25,243
9	409	State Corporate Income Tax Expense	B-3	-
10	410	Federal Corporate Income Tax Expense	B-3	240
11		Total operating revenue deductions		\$ 967,380
12		Total utility operating income		\$ 113,439
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-4	36,896
16	426	Miscellaneous Non-Utility Expense	B-4	-
17	427	Interest Expense (excluding SDWBA)	B-5	-
18	427	Interest Expense (SDWBA)	B-5	169,157
19		Total other income and deductions		\$ (132,260)
20		Net income / <Loss>		\$ (18,821)

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	40,102
16			
17	470	Metered water revenue	
18		470.1 Residential, Single-family, Multiple Dwelling Units	605,490
19		470.2 Commercial and Multi-residential Master Metered	13,561
20		470.3 Large Water Users	5,156
21		470.4 Safe Drinking Water Bond Surcharge	382,187
22		470.5 Other Metered Revenues	
23		Subtotal	\$ 1,006,394
24		Total water service revenues	\$ 1,046,496
25			
26	480	Other water revenue	34,323
27		Total Operating Revenues	\$ 1,080,819

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	44,632
4	615	Power	79,366
5	618	Other Volume Related Expenses	24,177
6		Total volume related expenses	\$ 148,176
7			
8		NON-VOLUME RELATED EXPENSES	
9	630	Employee Labor	104,671
10	640	Materials	14,867
11	650	Contract Work	170,734
12	660	Transportation Expense	33,966
13	664	Other Plant Maintenance Expenses	138,336
14		Total non-volume related expenses	\$ 462,574
15		Total plant operation and maintenance exp.	\$ 610,749
16			
17		ADMINISTRATIVE AND GENERAL EXPENSES	
18	670	Office Salaries	38,662
19	671	Management Salaries	35,996
20	674	Employee Pensions and Benefits	37,589
21	676	Uncollectible Accounts Expense	147
22	678	Office Services and Rentals	6,771
23	681	Office Supplies and Expenses	62,525
24	682	Professional Services	7,195
25	684	Insurance	18,881
26	688	Regulatory Compliance Expense	80,516
27	689	General Expenses	6,008
28		Total administrative and general expenses	\$ 294,291
29	800	Expenses Capitalized - Credit (Optional)	
30	900	Clearing Accounts (Optional)	
31		Net administrative and general expense	\$ 294,291
32		Total Operating Expenses	\$ 905,040

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	10,677		\$ 10,677
3	408.2 Payroll taxes	13,893		\$ 13,893
4	408.3 Other taxes and licenses	673		\$ 673
5	Total taxes other than income taxes	\$ 25,243	\$ -	\$ 25,243
6				
7	409 State corporate income tax			\$ -
8	410 Federal corporate income tax	240		\$ 240
9	Total income taxes	\$ 240	\$ -	\$ 240
10				
11	Total	\$ 25,483	\$ -	\$ 25,483

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	Bank Interest	177	
2	Bank Interest - SRF Fiscal	36,719	
3			
4			
5	Total	\$ 36,896	\$ -

SCHEDULE B-5
Account 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	169,157
2	Interest on other (give details below):	
3		
4		
5		
6		
7		
8		
9		
10	Total	\$ 169,157

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
Service Territory 1					
Well # 2	1	8	79	45	8,445
Well # 5	1	8	55	32	4,548
Well # 11	1	8	26	45	3,790
Well # 12	1	8	77	55	10,002
Well # 14	1	8	98	40	-
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	9,777
Well # 30	1	8	30	20	1,441
Well # 31	1	8	42	40	2,051
Well # 32	1	8	19	40	2,437
Well # 33	1	8	58	60	3,646
Well # 34	1	8	34	32	107
Weisenberger #1	1	8	27	110	-
Weisenberger #2	1	8	23	110	-
Service Territory 2					
Well # 1	1	8	26	89	5,346
Well # 2- Standby	1	8	60	60	-
Irrigation - Not Potable					
RI East Irrigation	1	8	50	60	6,064
Silver Wolf Irrigation	1	8	64	Unknown	-
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)					
Supplier:	Annual Quantity				

Destroyed (2023 flooding)

Destroyed (2023 flooding)

Destroyed (2023 flooding)

SCHEDULE D - WATER DELIVERED TO METERED CUSTOMERS			
(If figures are available) (specify unit)			
Classification of Service	Month of Year		Total for Year
	Maximum	Minimum	
Residential	Sept	Feb	82,848
Commercial	Nov	Feb	1,560
Industrial	Jul	Dec	555
Fire Protection			
Irrigation	Sept	Feb	9,557
Government	Nov	Jul	233
Total			94,752

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	3	104,671		\$ 104,671
2	670	Office salaries	9	38,662		\$ 38,662
3	671	Management salaries	2	35,996		\$ 35,996
4		Total	14	\$ 179,329	\$ -	\$ 179,329

SCHEDULE F - ADVANCES FOR CONSTRUCTION	
Balance beginning of year	438,207
Additions during year	
Subtotal - Beginning balance plus additions during year	\$ 438,207
Refunds	(18,964)
Transfers to Acct. 265 - Contributions in Aid of Construction	
Balance end of year	\$ 419,243

SCHEDULE G - TOTAL METERS AND SERVICES (Active and Inactive)		
Size	Meters	Services
5/8 x 3/4-in	93	115
3/4-in		
1-in	352	383
1 1/2-in	2	2
2'-in	1	1
-in		
Total	448	501

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								
	Active			Inactive			Total connections	
Classification	Metered	Flat	Total	Metered	Flat	Total	Metered	Flat
Residences	396		396	48		48	444	-
Industrial/Commercial	11		11	2		2	13	-
Irrigation	40		40	3		3	43	-
Fire Protection (public)			-			-	-	-
Fire Protection (private)			-			-	-	-
Government	1		1			-	1	-
			-			-	-	-
Total	448	-	448	53	-	53	501	-

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:

\$ 382,187

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch	73	
3/4 inch		
1 inch	316	
1 1/2 inch		
2 inch	1	
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers		
Total	390	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 480,604
Add: Surcharge collections	369,669
Interest earned	24,008
Other deposits	
Less: Loan payments	(169,157)
Bank charges	
Other withdrawals	
Balance at end of year	<u>\$ 705,125</u>

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, 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, 2024 through December 31, 2024.

Secretary/Director Corporate Accounting
Title (Please Print)


Signature

530-809-3960
Telephone Number

April 30, 2025
Date