

Received \_\_\_\_\_  
Examined \_\_\_\_\_

CLASS B and C  
WATER UTILITIES

U# \_\_\_\_\_

2024  
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, 2024

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2025

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## GENERAL 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 39 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.
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.

## 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 Areas and County (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:
- |                                     |   |                                     |
|-------------------------------------|---|-------------------------------------|
| <input type="checkbox"/>            | Individual (name of owner)              | _____                               |
| <input type="checkbox"/>            | Partnership (name of partner)           | _____                               |
| <input type="checkbox"/>            | Partnership (name of partner)           | _____                               |
| <input type="checkbox"/>            | Partnership (name of partner)           | _____                               |
| <input checked="" type="checkbox"/> | Corporation (corporate name)            | <u>Del Oro Water Co., Inc.</u>      |
| <input type="checkbox"/>            | Subchapter S Corp (stockholders' names) | _____                               |
|                                     | Organized under laws of (state)         | <u>California</u> Date: <u>1963</u> |
- Principal Officers:
- |                                |  |
|--------------------------------|--|
| Name: <u>Robert S. Fortino</u> | Title: <u>Chief Executive Officer - Director</u> |
| Name: <u>Bryan Fortino</u>     | Title: <u>Chief Financial Officer - Director</u> |
| Name: <u>Janice Hanna</u>      | Title: <u>Secretary</u>                          |
| Name: _____                    | Title: _____                                     |
8. Names of associated companies: \_\_\_\_\_
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 2024

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

Person Responsible for this Report: Janice Hanna

	Jan. 1	Dec. 31	Average
<b>UTILITY PLANT DATA</b>			
1 Utility Plant	\$ 47,784,374	\$ 49,380,694	\$ 48,582,534
2 Accumulated Depreciation/Amortization	(18,409,033)	(19,425,454)	(18,917,243)
3 Net Utility Plant	29,375,341	29,955,240	29,665,291
4 Advances for Construction	674,199	679,433	676,816
5 Contributions in Aid of Construction	10,628,293	11,653,624	11,140,959
6 Accumulated Deferred Taxes	401,770	389,000	395,385
7			
8			
9			
10 <b>CAPITALIZATION</b>			
11 Common Stock	21,820	21,820	21,820
12 Preferred Stock	-	-	-
13 Retained Earnings	328,187	110,891	219,539
14 Total Corporate Capital and Retained Earnings	17,512,315	18,031,918	17,772,117
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	8,319,386	8,149,355	8,234,371

# INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2024

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

Telephone: 530-809-3960

## INCOME/EXPENSES DATA

	Annual Amount
1 Operating Revenues	\$ 8,537,632
2 Operating Expenses	6,567,467
3 Depreciation	563,469
4 SDWBA Loan Amortization Expense	154,979
5 Taxes	349,514
6 Utility Operating Income	902,203
7 Non-Utility Income	603,094
8 Interest Expense	4,003
9 Net Income	932,062

## OPERATING EXPENSES DATA

12 Purchased Water	412,061
13 Power	943,288
14 Other Volume Related Expenses	120,241
15 Non-Volume Related Expenses	2,189,943
16 Administrative and General Expenses	2,902,801

## OTHER DATA

	Jan. 1	Dec. 31	Annual Average
20 <u>Active Service Connections</u> (Exc. Fire Protect.)			
21			
22 Metered Service Connections	6,773	6,774	6,774
23 Flat Rate Service Connections	127	127	127
24 Total Active Service Connections	6,900	6,901	6,901



### 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 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	38137.05	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		1360.66			681000					
7	Excess Capacity of CUSI Billing Software - UMS		3861.33			681000					
8	Excess Capacity of Folding Machine - UMS		4004.76			678000					
9	Excess Capacity Office Staff plus Load - UMS & Safor		45103.35			670000					
10	Excess Capacity Management plus Load - UMS & Safor		3272.2			671000					
11	Excess Capacity Payroll Tax - UMS & Safor		3365.57			408002					
12	Excess Capacity Wcomp - UMS & Safor		80.74			684001					
13	Excess Capacity Employee Benefits - UMS & Safor		7706.94			674000					
14	Excess Capacity Liability Ins - UMS		4773.00			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		<b>UTILITY PLANT</b>			
2.1	101	Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	A-1, A-1a	30,068,700	29,721,825
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	1,955,477	-
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	868,559	447,464
9.1	105.1	Construction Work in Progress - SDWBA/SRF	A-1	8,829,866	8,212,374
10.1	105.2	Construction Work in Progress - Grant Funds	A-1	212,692	148,607
11.1	105.3	Construction Work in Progress - Other	A-1	35,295	1,853,957
12.1	114	Water Plant Acquisition Adjustments	A-1	(17,412)	(27,370)
13.1		Total Utility Plant		\$ 49,380,694	\$ 47,784,374
14.1	108	Accumulated Depreciation of Water Plant	A-3	(16,037,492)	(15,256,425)
15.1	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	(2,129,880)	(1,958,563)
16.1	108.2	Accumulated Depreciation of Water Plant - Grant Funds	A-3	(1,223,516)	(1,194,045)
17.1	108.3	Accumulated Depreciation of Water Plant - Other	A-3	(34,566)	-
18.1		Total Accumulated Depreciation/Amortization		\$ (19,425,454)	\$ (18,409,033)
19.1		Net Utility Plant		\$ 29,955,240	\$ 29,375,341
20.1					
21.1		<b>INVESTMENTS</b>			
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	(40,801)	(38,301)
24.1		Net non-utility property		\$ 59,200	\$ 61,700
25.1	123	Investments in Affiliated Companies	A-4	-	-
26.1	124	Other Investments	A-5	-	-
27.1		Total Investments		\$ 59,200	\$ 61,700
28.1					
29.1		<b>CURRENT AND ACCRUED ASSETS</b>			
30.1	131	Cash	A-6	5,305,882	4,899,584
31.1	132	Cash - Special Deposits	A-7	934,008	678,987
32.1	141	Accounts Receivable - Customers	A-8	542,506	572,898
33.1	142	Receivables from Affiliated Companies	A-9	296,116	288,767
34.1	143	Accumulated Provision for Uncollectible Accounts	A-10	-	-
35.1	151	Materials and Supplies	A-11	84,492	88,210
36.1	174	Other Current Assets	A-12	238,648	203,373
37.1		Total current and accrued assets		\$ 7,401,652	\$ 6,731,819
38.1					
39.1	180	Deferred Charges	A-13	304,754	269,823
40.1	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41.1					
42.1		<b>Total Assets and Other Debits</b>		\$ 37,720,846	\$ 36,438,683

**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		<b>CORPORATE CAPITAL AND RETAINED EARNINGS</b>			
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	17,899,207	17,162,309
6.2	215	Retained Earnings	A-20	110,891	328,187
7.2		Total corporate capital and retained earnings		\$ 18,031,918	\$ 17,512,315
8.2					
9.2		<b>PROPRIETARY CAPITAL</b>			
10.2	218	Proprietary Capital	A-21	-	-
11.2					
12.2		<b>LONG TERM DEBT</b>			
13.2	224	Long-term Debt	A-22	8,149,355	8,319,386
14.2					
15.2		<b>CURRENT AND ACCRUED LIABILITIES</b>			
16.2	230	Payables to Affiliated Companies	A-23	261,783	242,716
17.2	231	Accounts Payable	A-24	658,720	561,977
18.2	232	Short-term Notes Payable	A-25	168,483	175,376
19.2	233	Customer Deposits	A-26	33,101	36,105
20.2	236	Taxes Accrued	A-27	14,948	14,135
21.2	237	Interest Accrued	A-28	-	-
22.2	241	Other Current Liabilities	A-29	246,580	219,000
23.2		Total current and accrued liabilities		\$ 1,383,614	\$ 1,249,310
24.2					
25.2		<b>DEFERRED CREDITS</b>			
26.2	252	Advances for Construction	A-30	679,433	674,199
27.2	253	Other Credits	A-31	2,254,073	2,184,918
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	389,000	401,770
31.2		Total deferred credits		\$ 3,322,506	\$ 3,260,887
32.2					
33.2		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
34.2	265	Contributions in Aid of Construction	A-35	11,653,624	10,628,293
35.2	272	Accumulated Amortization of Contributions	A-36	(4,820,171)	(4,531,509)
36.2		Net Contributions in Aid of Construction		\$ 6,833,453	\$ 6,096,784
37.2		<b>Total Liabilities and Other Credits</b>		\$ 37,720,846	\$ 36,438,683

**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)	29,721,825	346,876	-	-	\$ 30,068,700
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 TCP Settlement	-	1,955,477			\$ 1,955,477
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	447,464	657,861		(236,765)	\$ 868,559
8	105.1	Construction Work in Progress - SDWBA/SRF	8,212,374	617,491			\$ 8,829,866
9	105.2	Construction Work in Progress - Grant Funds	148,607	64,085			\$ 212,692
10	105.3	Construction Work in Progress - Other	1,853,957	136,815		(1,955,477)	\$ 35,295
11	114	Water Plant Acquisition Adjustments	(27,370)	9,958			\$ (17,412)
12		<b>Total utility plant</b>	<b>\$ 47,784,374</b>	<b>\$ 3,788,562</b>	<b>\$ -</b>	<b>\$ (2,192,242)</b>	<b>\$ 49,380,694</b>

\* 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		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible Plant	685,422				\$ 685,422
3	303	Land	614,834				\$ 614,834
4		Total non-depreciable plant	\$ 1,300,256	\$ -	\$ -	\$ -	\$ 1,300,256
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures	861,935	67,075			\$ 929,010
8	307	Wells	2,857,128	16,799			\$ 2,873,926
9	311	Pumping Equipment	4,821,451	88,887			\$ 4,910,338
10	317	Other Water Source Plant	94,326	-			\$ 94,326
11	320	Water Treatment Plant	1,580,171	9,443			\$ 1,589,614
12	330	Reservoirs, Tanks and Standpipes	3,112,523	3,214			\$ 3,115,737
13	331	Water Mains	11,433,900	45,029			\$ 11,478,929
14	333	Services and Meter Installations	882,393	12,754			\$ 895,147
15	334	Meters	1,073,525	35,687			\$ 1,109,212
16	335	Hydrants	366,073	-			\$ 366,073
17	339	Other Equipment	692,065	16,753			\$ 708,818
18	340	Office Furniture and Equipment	539,476	51,235			\$ 590,711
19	341	Transportation Equipment	106,604				\$ 106,604
20		Total depreciable plant	\$ 28,421,569	\$ 346,876	\$ -	\$ -	\$ 28,768,445
21		<b>Total water plant in service</b>	<b>\$ 29,721,825</b>	<b>\$ 346,876</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,068,700</b>

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

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

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible Plant					\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		<b>DEPRECIABLE PLANT</b>					
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		<b>Total water plant in service</b>	\$ 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		<b>NON-DEPRECIABLE PLANT</b>					
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		<b>DEPRECIABLE PLANT</b>					
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		<b>Total water plant in service</b>	\$ 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	<b>NONE</b>			
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	15,256,425	1,958,563	1,194,045	-	38,301
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	204,365	16,338	29,471	34,566	
4	(b) Charged to Account 403	563,469				
5	(c) Charged to Account 407		154,979			
6	(d) Charged to Account 426					2,500
7	(e) Charged to clearing accounts.					
8	(f) Salvage recovered					
9	(g) All other credits	13,233				
10	Total Credits	\$ 781,067	\$ 171,317	\$ 29,471	\$ 34,566	\$ 2,500
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired					
13	(b) Cost of removal					
14	(c) All other debits					
15	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 16,037,492	\$ 2,129,880	\$ 1,223,516	\$ 34,566	\$ 40,801
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %				2.7% to 3.0%	
19	(2) CPUC Authorization for Composite Depreciation Rate (CPUC Decision, Resolution, or Advice Letter):					
20						
21	(3) EXPLANATION OF ALL OTHER CREDITS:					
22						
23						
24						
25						
26	(4) EXPLANATION OF ALL OTHER DEBITS:					
27						
28						
29						
30						
31						
32	(5) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION					
33	(a) Straight line					
34	(b) Liberalized					
35	(1) Sum of the years digits					
36	(2) Double declining balance					
37	(3) Other					
38	(c) Both straight line and liberalized					

**SCHEDULE A-3a**  
**Account 108 - Analysis of Entries in Depreciation Reserve**

Line No.	Acct No.	Depreciable Plant (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserve During Year Excluding Costs of Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1	304	Structures	See individual district reports				\$ -
2	307	Wells					\$ -
3	311	Pumping Equipment					\$ -
4	317	Other Water Source Plant					\$ -
5	320	Water Treatment Plant					\$ -
6	330	Reservoirs, Tanks and Standpipes					\$ -
7	331	Water Mains					\$ -
8	333	Services and Meter Installations					\$ -
9	334	Meters					\$ -
10	335	Hydrants					\$ -
11	339	Other Equipment					\$ -
12	340	Office Furniture and Equipment					\$ -
13	341	Transportation Equipment					\$ -
14		Total	\$ 15,256,425	Net Increase of \$781,066.94			16,037,492
				The change will come from A-3			

**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	<b>NONE</b>		
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	4,899,244	5,305,542
3			
4			
5	Total	\$ 4,899,584	\$ 5,305,882

**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	653,062	907,074
2	Facilities Fees	25,925	26,934
3			
4			
5	Total	\$ 678,987	\$ 934,008

**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	570,964	538,477
2	Rents Receivable	1,934	4,029
3			
4			
5	Total	\$ 572,898	\$ 542,506

**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	136,875	86,143
2	Miscellaneous Receivable - Associated Companies	151,892	209,973
3			
4			
5	Total	\$ 288,767	\$ 296,116

**SCHEDULE A-10**  
**Account 143 - Accumulated Provision for Uncollectible Accounts**

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	\$ -

<b>SCHEDULE A-11</b> <b>Account 151 - Materials and Supplies</b>			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Materials & Supplies	88,210	84,492
2			
3			
4			
5	Total	\$ 88,210	\$ 84,492

<b>SCHEDULE A-12</b> <b>Account 174 - Other Current Assets</b>			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Prepaid Insurance	10,735	43,664
2	Prepaid Property Tax	3,516	3,635
3	Cash Surrender Value Asset	189,122	191,348
4			
5	Total	\$ 203,373	\$ 238,648

<b>SCHEDULE A-13</b> <b>Account 180 - Deferred Charges</b>			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	LIRAMN Account	(983)	(1,041)
2	Deferred 2023 Flooding Costs	270,806	305,795
3			
4			
5	Total	\$ 269,823	\$ 304,754

<b>SCHEDULE A-14</b> <b>Account 181 - Accumulated Deferred Income Tax Assets</b>			
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 <sup>1</sup> (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		\$ -

<sup>1</sup> 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 <sup>1</sup> (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				\$ -	\$ -		\$ -

<sup>1</sup> 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	-

<b>SCHEDULE A-18</b> <b>Account 206 - Subchapter S Corporation Accumulated Adjustments Account</b> <b>N/A</b>		
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	\$ -

<b>SCHEDULE A-19</b> <b>Account 211 - Other Paid in Capital (Corporations only)</b>			
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.	16,401,137	17,138,036
4	Debt Forgiveness	328,947	328,947
5	Total	\$ 17,162,309	\$ 17,899,207

<b>SCHEDULE A-20</b> <b>Account 215 - Retained Earnings</b> <b>(Corporations Only)</b>		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year	328,187
2	Add: Credits	
3	Net income	932,062
4	Prior period adjustments	16,770
5	Other credits (detail)	
6	Total Credits	\$ 948,832
7		
8	Less: Debits	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	(1,166,128)
13	Other debits (detail)	
14	Total Debits	(1,166,128)
15	Balance end of year	\$ 110,891

**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	7/22/1905	43,503	35,227	2.50%	1,088	1,088
2	SRF Loan - PP, LS, MG	9/1/2009	1/1/2045	3,173,135	3,053,857	2.28%	71,785	71,785
3	SRF Loan - RI	7/1/2019	6/1/2039	5,189,176	5,189,176	1.80%	169,157	169,157
4	CAT Financial - LS, BB, LM	10/14/2020	10/14/2025	85,130	39,578	4.50%	1,160	1,160
5	Ditch Witch Loan	3/1/2021	3/1/2024	3,819	-	3.64%	17	17
6								
7	Current Portion Notes Payable (Sch. A-25)			(175,376)	(168,483)			
8	Total			\$ 8,319,386	\$ 8,149,355		\$ 243,206	\$ 243,206

**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	136,875	86,143	0.00%		
2	Del Oro Water Co. / Intercompany	105,841	175,640	0.00%		
3						
4						
5						
6						
7	Total	\$ 242,716	\$ 261,783		\$ -	\$ -

**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	561,977	658,720
2			
3			
4			
5	Total	\$ 561,977	\$ 658,720

**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)			175,376	168,483			
8	Total			\$ 175,376	\$ 168,483		\$ -	\$ -

**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	36,105	33,101
2			
3			
4			
5	Total	\$ 36,105	\$ 33,101

**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	8,154	7,975
2	FUTA/SUI Taxes Accrued	1,528	2,519
3	Accrued Franchise Tax	(1,944)	(1,944)
4	Accrued Federal Income Tax	6,397	6,397
5	Total	\$ 14,135	\$ 14,948

**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	14,486	13,369
2	Salaries & Wages Payable	105,747	112,976
3	Vacation Payable	72,505	67,182
4	Credit Card Fee Balancing Account	26,262	53,053
5	Total	\$ 219,000	\$ 246,580

**SCHEDULE A-30**  
**Account 252 - Advances for Construction**

Line No.	(a)	Amount (b)
1	Balance beginning of year	674,199
2	Additions during year	26,000
3	Subtotal - Beginning balance plus additions during year	\$ 700,199
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	\$ 679,433



**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	95,595	87,064
2	Salary Continuation Liability	95,595	87,064
3	Traver TCP Settlement Contamination Proceeds	1,987,586	1,987,586
4	Deferred Interest - L/T Debt	6,141	4,913
5	Insurance Claim Payable		(1,347)
6	Camp Fire Ins Reimbursement		88,794
	Total	\$ 2,184,918	\$ 2,254,073

**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	<b>Accumulated Deferred Income Taxes</b>	401,770	389,000
2			
3			
4			
5	Total	\$ 401,770	\$ 389,000

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

Line No.	Item (a)	Total All Columns (b)	Grants, Contamination Proceeds 265-1 to 265-6		Other 265-7	
			Depreciable (c)	Non-Depreciable (d)	Depreciable (e)	Non-Depreciable (f)
1	Balance beginning of year	\$ 10,628,293	2,985,221		7,643,072	
2	Add:					
3	Contributions received during year	\$ 1,025,331	971,411		53,920	
4	Other credits	\$ -				
5	Total credits	\$ 1,025,331	\$ 971,411	\$ -	\$ 53,920	\$ -
6	Deduct:					
8	Non-depreciable property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Balance end of year	\$ 11,653,624	\$ 3,956,632	\$ -	\$ 7,696,992	\$ -

**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	4,531,509
2	Add: Charges from the following:	
3	Acct. 108 Accum. Depre. Water Plant	229,620
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	13,233
7	Total debits	\$ 288,661
8	Deduct:	
10	Other credits	
12	Balance end of year	\$ 4,820,171

**SCHEDULE B  
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
1		<b>UTILITY OPERATING INCOME</b>		
2	400	Operating Revenues	B-1	8,537,632
3				
4		<b>OPERATING REVENUE DEDUCTIONS</b>		
5	401	Operating Expenses	B-2	6,567,467
6	403	Depreciation Expense	A-3	563,469
7	407	SDWBA Loan Amortization Expense	A-3	154,979
8	408	Taxes Other Than Income Taxes	B-3	344,714
9	409	State Corporate Income Tax Expense	B-3	800
10	410	Federal Corporate Income Tax Expense	B-3	4,000
11		Total operating revenue deductions		\$ 7,635,430
12		Total utility operating income		\$ 902,203
13				
14		<b>OTHER INCOME AND DEDUCTIONS</b>		
15	421	Non-Utility Income	B-5	603,094
16	426	Miscellaneous Non-Utility Expense	B-5	328,290
17	427	Interest Expense (excluding SDWBA)	B-6	4,003
18	427	Interest Expense (SDWBA)	B-6	240,941
19		Total other income and deductions		\$ 29,860
20		<b>Net income / &lt;Loss&gt;</b>		\$ 932,062

**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		<b>WATER SERVICE REVENUES</b>			
	460	Unmetered water revenue			
3		460.1 Residential, Single-family, Multiple Dwelling Units	78,060	68,578	\$ 9,482
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	\$ 78,060	\$ 68,578	\$ 9,482
9					
10	462	Fire protection and hydrant revenue			
11		462.1 Public Fire Protection			\$ -
12		462.2 Private Fire Protection	5,500	5,505	\$ (6)
13		Subtotal	\$ 5,500	\$ 5,505	\$ (6)
14					
15	465	Irrigation revenue	62,972	35,238	\$ 27,735
16					
17	470	Metered water revenue			
18		470.1 Residential, Single-family, Multiple Dwelling Units	6,267,418	5,793,944	\$ 473,473
19		470.2 Commercial and Multi-residential Master Metered	453,746	404,935	\$ 48,811
20		470.3 Large Water Users	260,010	227,455	\$ 32,555
21		470.4 Safe Drinking Water Bond Surcharge	608,726	588,425	\$ 20,301
22		470.5 Other Metered Revenues	132,251	147,678	\$ (15,427)
23		Subtotal	\$ 7,722,150	\$ 7,162,437	\$ 559,713
24		Total water service revenues	\$ 7,868,682	\$ 7,271,759	\$ 596,923
25					
26	480	Other water revenue	668,950	507,505	\$ 161,445
27		Total Operating Revenues	\$ 8,537,632	\$ 7,779,264	\$ 758,369

**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		<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
2		<b>VOLUME RELATED EXPENSES</b>			
3	610	Purchased Water	412,061	444,100	\$ (32,039)
4	615	Power	943,288	759,589	\$ 183,699
5	618	Other Volume Related Expenses	120,241	83,921	\$ 36,319
6		Total volume related expenses	\$ 1,475,590	\$ 1,287,610	\$ 187,979
7					
8		<b>NON-VOLUME RELATED EXPENSES</b>			
9	630	Employee Labor	1,349,482	1,272,996	\$ 76,487
10	640	Materials	130,304	129,506	\$ 798
11	650	Contract Work	236,336	81,072	\$ 155,264
12	660	Transportation Expense	328,987	259,522	\$ 69,465
13	664	Other Plant Maintenance Expenses	144,834	22,698	\$ 122,136
14		Total non-volume related expenses	\$ 2,189,943	\$ 1,765,794	\$ 424,149
15		Total plant operation and maintenance exp.	\$ 3,665,533	\$ 3,053,405	\$ 612,129
16					
17		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
18	670	Office Salaries	595,039	625,116	\$ (30,076)
19	671	Management Salaries	553,995	527,635	\$ 26,359
20	674	Employee Pensions and Benefits	615,692	535,256	\$ 80,436
21	676	Uncollectible Accounts Expense	26,180	428	\$ 25,752
22	678	Office Services and Rentals	104,330	102,452	\$ 1,878
23	681	Office Supplies and Expenses	435,526	371,199	\$ 64,327
24	682	Professional Services	79,140	243,040	\$ (163,900)
25	684	Insurance	229,987	200,560	\$ 29,428
26	688	Regulatory Compliance Expense	219,337	159,954	\$ 59,383
27	689	General Expenses	43,575	42,590	\$ 985
28		Total administrative and general expenses	\$ 2,902,801	\$ 2,808,229	\$ 94,572
29	800	Expenses Capitalized - Credit (Optional)	(867)	-	\$ (867)
30	900	Clearing Accounts (Optional)			\$ -
31		Net administrative and general expense	\$ 2,901,934	\$ 2,808,229	\$ 93,705
32		Total Operating Expenses	\$ 6,567,467	\$ 5,861,634	\$ 705,834

**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	140,879		\$ 140,879
3	408.2 Payroll taxes	189,713		\$ 189,713
4	408.3 Other taxes and licenses	14,122		\$ 14,122
5	Total taxes other than income taxes	\$ 344,714	\$ -	\$ 344,714
6				
7	409 State corporate income tax	800		\$ 800
8	410 Federal corporate income tax	4,000		\$ 4,000
9	Total income taxes	\$ 4,800	\$ -	\$ 4,800
10				
11	Total	\$ 349,514	\$ -	\$ 349,514

**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	147,417	
2	Bank Interest - SRF	36,944	
3	Non-utility Expense		12,217
4	Non-utility Expense - Campfire Credit		89,007
5	Non-utility Expense - AMI Project		88,794
6	Rental Income	40,537	
7	Loss on Disposal of Assets		24,814
8	PG&E Camp Fire Settlement Revenue	378,196	
9	Legal Expense - PG&E Camp Fire Settlement		113,459
10	Total	\$ 603,094	\$ 328,290

**SCHEDULE B-6**  
**Account 427 - Interest Expense**

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	240,941
2	Interest on other (give details below):	
3	Lime Saddle District - DWR Loan	1,088
4	Lime Saddle District - CAT Financial Loan	1,160
5	Black Butte District - CAT Financial Loan	956
6	Larkspur Meadows District - CAT Financial Loan	781
7	Paradise Pines District - Ditch Witch Loan	17
8		
9		
10	Total	\$ 244,944

**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	15	1,349,482		\$ 1,349,482
2	670	Office salaries	9	595,039		\$ 595,039
3	671	Management salaries	2	553,995		\$ 553,995
4						\$ -
5						\$ -
6		Total	26	\$ 2,498,516	\$ -	\$ 2,498,516

**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? <b>Answer:</b> Yes: _____ No: <b>X</b> (If the answer is in the affirmative, make appropriate replies to the following questions)*		
2.	Name of each organization or person that was a party to such a contract or agreement.		
3.	Date of original contract or agreement: _____		
4.	Date of each supplement or agreement: _____		
5.	Amount of compensation paid during the year for supervision or management: \$ _____		
6.	To whom paid: _____		
7.	Nature of payment (salary, traveling expenses, etc.): _____		
8.	Amounts paid for each class of service: _____		
9.	Basis for determination of such amounts: _____		
10.	Distribution of payments:		Amount
	(a) Charged to operating expenses		\$ _____
	(b) Charged to capital amounts		\$ _____
	(c) Charged to other account		\$ _____
	Total		\$ -
11.	Distribution of charges to operating expenses by primary accounts:		Amount
	Number and Title of Account: _____		\$ _____
	_____		\$ _____
	_____		\$ _____
	Total		\$ -
12.	What relationship, if any, exists between respondent and supervisory and/or managing concerns?		
* File with this report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished, in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.			



<b>SCHEDULE D-1</b> <b>Sources of Supply and Water Developed</b>										
STREAMS					FLOW IN .....(unit) <sup>2</sup>				Annual Quantities Diverted .....(Unit) <sup>2</sup>	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions				
				Claim	Capacity	Max.	Min.			
1	See attached detail - D-1b "Other Sources"									
2										
3										
4										
5										
WELLS							Annual Quantities Pumped .....(Unit) <sup>2</sup>	Remarks		
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>				
6	See attached detail - D-1a "Wells"									
7										
8										
9										
10										
TUNNELS AND SPRINGS					FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum					
11	See attached detail - D-1b "Other Sources"									
12										
13										
14										
15										
Purchased Water for Resale										
16	Purchased from <b>See attached D-1b</b>									
17	Annual quantities purchased	Outside Sources	49,723	CCF						
18		Intercompany	110,350							
19	<b>Total Purchased Water</b>		<b>160,073</b>							
<p>* State ditch, pipe line, reservoir, etc., with name, if any.</p> <p>1 Average depth to water surface below ground surface.</p> <p>2 The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet: in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.</p>										

<b>SCHEDULE D-2</b> <b>Description of Storage Facilities</b>				
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	3	15,000	
13	Total	46	8,862,000	See attached detail - D-2 Storage

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

District	Dimensions	Depth to	Pumping	Annual	
(Name or Number)	(Inches)	Water	Capacity	Quantities	Remarks
		(Feet)	(GPM)	Pumped	
				100 CF	
<u>Arbuckle</u>					
Well # 1	16"	199	650	8,005	
Well # 2	16"	199	650	10,504	
<u>Benbow</u>					
Diversion Only					
<u>Black Butte</u>					
Well #1	12"	155	320	19,306	
<u>Buzztail</u>					
Well #1	6"	631	86	10,565	
<u>California Pines</u>					
1 Pierson	Inactive	N/A		0	Inactive
2 Sprague	Inactive	N/A		0	Inactive
3 Cold Springs	Inactive	N/A		0	Inactive
4 Barn	6"	29	35	0	Stand-by
5 Meadow	8"	31	40	0	Stand-by
6 Well # 5	8"	28	60	13,507	Artesian Well
<u>Country Estates</u>					
1 Cindy Well	16"	326	830	29,872	
2 Weedpatch	14"	N/A	450	0	Inactive
<u>Ferndale</u>					
1 Van Ness	12"	24	225	16,040	
<u>Hat Creek</u>					
None					
<u>Johnson Park</u>					
1 - 21670 S. Cottonwood	8"	211	170	20,079	
2 - 21671 S. Cottonwood	8"	211	180	20,303	
<u>Larkspur Meadows</u>					
Well #1	6"	113	160	5,767	
<u>Lime Saddle</u>					
1 Pentz Rd	8"	45	70	12,621	
2 Country Club	6"	N/A	25	0	Inactive
3 Sierra Del Sol	6"	376	75	10,456	
<u>Magalia</u>					
1 Loomis	8"	47	40	0	
2 Indian	10"	58	60	0	
<u>Metropolitan</u>					
Well #1	8"	104	50	5,729	Both wells share single meter, comb. pump cap. 75gpm
Well #2	8"	104	37		
<u>Mt Lassen</u>					
Well #1	8"	79	180	341	
Well #2	8"	70	180	314	
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	115,241	
3 West Park	12"	406	500	32,796	
4 Compton	14"	342	550	62,474	
5 Perry	10"	N/A	0	0	Inactive
6 Lakeridge	14"	464	500	59,822	
<u>River Island</u>					
<u>Service Territory 1</u>					
Well # 2	8"	79	45	8,445	
Well # 5	8"	55	32	4,548	
Well # 11	8"	26	45	3,790	
Well # 12	8"	77	55	10,002	
Well # 14	8"	98	40	-	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	9,777	
Well # 30	8"	30	20	1,441	
Well # 31	8"	42	40	2,051	
Well # 32	8"	19	40	2,437	
Well # 33	8"	58	60	3,646	
Well # 34	8"	34	32	107	
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	5,346	
Well # 2	8"	60	40	-	Standby-Emergency Use Only
<u>Irrigation - Not Potable</u>					
<i>RI East Irrigation</i>	6"	50	60	6,064	
<i>Silver Wolf Irrigation</i>	8"	64	Unknown	-	No flow meter
<u>Stirling Bluffs</u>					
None					
<u>Strawberry</u>					
None					
<u>Traver</u>					
Well #1 - Jacob St	12"	N/A	700	0	Inactive
Well #2 - Kitchner	12"	118	220	22,718	
Well #3 - Jacob 2007	12"	115	550	36,454	
<u>Tulare</u>					
East Plano Well	6"	80	32	19,386	
GV South Well (#1)	8"	102	140	-	
GV North Well (#2)	8"	N/A	175	1,848	Unmetered (Standby)
<b>Total Pumped</b>				<b>591,804</b>	

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

**Other Sources**

*	to Strawberry	Herring Creek	Diversion	21,695.29	100 CF
*	to Stirling Bluffs	Hendrix Canal (PG&E)	Stream	22,151	100 CF
*	to Ferndale	Highline	Spring	16,921	100 CF
*	to Ferndale	Lowline	Spring	38,267	100 CF
*	to Benbow	Fern Springs Rd	Diversion	43,482	100 CF
*	to Hat Creek	Hat Creek	Diversion	8,230	100 CF
				<b>150,747</b>	<b>100 CF</b>

**Purchased Water**

*Purchased Water - Outside Sources*

*	to Paradise Pines	from PID		-	100 CF
*	to Lime Saddle	from Lake Oroville	Intake	49,723	100 CF
*	to Lime Saddle	from PID		-	100 CF
*	to Strawberry	from Stanislaus River (TUD)		-	100 CF
				<b>49,723</b>	<b>100 CF</b>

*Purchased Water - Inter-company*

*	From Paradise Pines to Magalia			13,976	100 CF
*	From Stirling Bluffs to Paradise Pines			96,374	100 CF
				<b>110,350</b>	<b>100 CF</b>

<b>Total Purchased Water</b>	<b>160,073</b>	<b>100 CF</b>
------------------------------	----------------	---------------

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

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

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

<div style="text-align: center;"> <b>SCHEDULE D-3</b>  <b>Description of Transmission and Distribution Facilities</b> </div>										
<div style="text-align: center;"> <b>A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES</b>  Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____ </div>										
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	-	-	-	-	-	-	-	-	
<div style="text-align: center;"> <b>A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Continued</b>  Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____ </div>										
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	-	-	-	-	-	-	-	-	
<div style="text-align: center;"> <b>B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING</b> </div>										
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	Other			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
<div style="text-align: center;"> <b>B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Continued</b> </div>										
Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								4" to 12"	12" to 14"	
23	Cast Iron	130								3,166
24	Cast Iron (cement lined)									-
25	Concrete									-
26	Copper									-
27	Riveted steel									-
28	Standard screw								19	28,564
29	Screw or welded casing									-
30	Cement - asbestos								3,751	148,730
31	Welded steel	16,719							3,239	216,172
32	Wood									-
33	Plastic	14,646	720		13,200			6,900	1,400	372,288
34	Other - Galvanized Iron									
35	Other- Ductile Iron									
36	Other- HDPE									
37	Cement/asbestos/transite & C-900 P							89,760		
38	Other - Unknown									
34	Total	31,495	720	-	13,200	-	-	96,660	8,409	870,480

<b>SCHEDULE D-4</b> <b>Number of Active Service Connections</b>				
Size	Metered - Dec 31		Flat Rate - Dec 31	
	Prior	Current	Prior	Current
	Year	Year	Year	Year
5/8 x 3/4 - in	5,701	5,686		
3/4 - in	384	391		
1 - in	624	633	127	127
1.5 - in	33	33		
2 - in	18	18		
3 - in	5	4		
4 - in	3	4		
6 - in	4	4		
8 - in	1	1		
Total	6,773	6,774	127	127

<b>SCHEDULE D-5</b> <b>Number of Meters and Services on</b> <b>Pipe Systems at End of Year</b>		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	5,686	7,713
3/4 - in	391	443
1 - in	633	820
1.5 - in	33	33
2 - in	18	20
3 - in	4	6
4 - in	4	7
6 - in	4	4
8 - in	1	1
Total	6,774	9,047

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							
	January	February	March	April	May	June	July	Subtotal
Single-family residential	34,236	31,732	29,674	31,934	39,654	67,993	77,713	312,935
Commercial and Multi-residential	2,915	2,571	2,324	2,756	2,951	4,568	5,034	23,120
Large water users	143	165	147	161	157	145	220	1,137
Public authorities	1,567	1,813	1,636	1,640	2,111	3,329	3,595	15,691
Irrigation	388	336	340	389	676	1,530	1,893	5,552
Other	31	31	16	13	15	19	128	252
Total	39,280	36,647	34,136	36,892	45,564	77,584	88,583	358,687
	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Single-family residential	91,067	78,906	63,859	55,073	34,385	323,290	636,225	609,712
Commercial and Multi-residential	6,604	5,743	4,488	3,758	2,725	23,318	46,437	47,381
Large water users	292	557	101	198	131	1,278	2,415	2,894
Public authorities	5,491	5,272	4,165	3,600	1,754	20,281	35,972	32,977
Irrigation	2,161	1,962	1,635	1,349	390	7,497	13,050	13,184
Other	34	32	30	34	27	158	410	511
Total	105,648	92,472	74,278	64,012	39,412	375,822	734,509	706,659

<sup>1</sup> 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 D-8**  
**Status With State Board of Public Health**

1. Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year?	<b>YES</b>
2. Are you having routine laboratory tests made of water served to your consumers?	<b>YES</b>
3. Do you have a permit from the State Board of Public Health for operation of your water system?	<b>YES</b>
4. Date of permit:	<b>See Subsidiary District Reports</b>
5. If permit is "temporary", what is the expiration date?	
6. If you do not hold a permit, has an application been made for such permit?	7. If so, on what date?

<p align="center"><b>SCHEDULE D-9</b>  <b>Statement of Material Financial Interest</b></p>	
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Use this space to report the information required by Section 2 of General Order No. 104-A. If no material financial interest existed during the year or contemplated at the end of the year, such fact shall be so stated. If additional space is required, attach a supplementary statement with reference made thereto.

[illegible]



**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:

\$ 608,726

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch		See District Reports: Paradise Pines Lime Saddle Magalia River Island
3/4 inch		
1 inch		
1 1/2 inch		
2 inch		
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers		
<b>Total</b>	<span style="background-color: #fde9d9;">-</span>	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$	653,062
Add: Surcharge collections		589,997
Interest earned		24,233
Other deposits		
Less: Loan payments		(360,219)
Bank charges		
Other withdrawals		
Balance at end of year	\$	<span style="background-color: #fde9d9;">907,074</span>

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	\$ 25,925
Deposits during the year	
Interest earned for calendar year	1,009
Withdrawals from this account	
Balance at end of year	\$ 26,934

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, 2024 through December 31, 2024.

Secretary/Director Corporate Accounting

Title (Please Print)



Signature

530-809-3960

Telephone Number

April 30, 2025

Date

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