

Received _____
Examined _____

CLASS D
WATER UTILITIES

U# _____

2025
ANNUAL REPORT
OF

Del Oro Water Co., Inc.

Magalia District

(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

Drawer 5172

Chico, California 95927

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2025

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2026

TABLE OF CONTENTS

	<u>Page</u>
Instructions	3
General Information	4
Excess Capacity and Non-Tariffed Services	5
Schedule A - Balance Sheet	6-7
Schedule A-1 - Utility Plant	8
Schedule A-1a - Account 101 - Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	8
Schedule A-1b - Account 101.1 - Water Plant in Service - SDWBA/SRF	9
Schedule A-1c - Account 101.2 - Water Plant in Service - Grant Funds	9
Schedule A-2 - Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves	10
Schedule A-3 - Account 201 - Common Stock	11
Schedule A-4 - Account 204 - Preferred Stock	11
Schedule A-5 - Record of Stockholders at End of Year	11
Schedule A-6 - Account 206 - Subchapter S Corporation Accumulated Adjustments Account	12
Schedule A-7 - Account 211 - Other Paid in Capital (Corporations only)	12
Schedule A-8 - Account 215 - Retained Earnings (Corporations Only)	12
Schedule A-9 - Account 218 - Proprietary Capital (Sole Proprietorship or Partnership)	13
Schedule A-10 - Account 224 - Long-Term Debt	13
Schedule B - Income Statement	14
Schedule B-1 - Account 400 - Operating Revenues	15
Schedule B-2 - Account 401 - Operating Expenses	16
Schedule B-3 - Accounts 408, 409, 410 - Taxes Charged During the Year	17
Schedule B-4 - Accounts 421, 426 - Income and Expense from Non-Utility Operations	17
Schedule B-5 - Account 427 - Interest Expense	17
Schedule C - Sources of Supply and Water Developed Wells	18
Schedule D - Water Delivered to Metered Customers	18
Schedule E - Employees and Their Compensation	18
Schedule F - Advances for Construction	19
Schedule G - Total Meters and Services (Active and Inactive)	19
Schedule H - Meter Testing Data	19
Schedule I - Service Connections at End of Year	19
Schedule J - Storage Facilities	19
Schedule K - Footages of Pipe (Excluding Service Pipes)	19
Schedule L - Safe Drinking Water Bond Act/State Revolving Fund Data	20
Schedule M - Facility Fees Data	21
Declaration	22

INSTRUCTIONS

1. One completed and signed electronic copy must be filed **NO LATER THAN APRIL 30, 2026** 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, 2025 through December 31, 2025. Fiscal year reports will not be accepted.

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 2025:

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	1,032,682
3.1	101.1	Water Plant in Service - SDWBA/SRF	A-1, A-1b	264,849
4.1	101.2	Water Plant in Service - Grant Funds	A-1, A-1c	-
5.1	101.3	Water Plant in Service - Other	A-1	-
6.1	103	Water Plant Held for Future Use	A-1	-
7.1	104	Water Plant Purchased or Sold	A-1	-
8.1	105	Construction Work in Progress - Water Plant	A-1	-
9.1	105.1	Construction Work in Progress - SDWBA/SRF	A-1	-
10.1	105.2	Construction Work in Progress - Grant Funds	A-1	-
11.1	105.3	Construction Work in Progress - Other	A-1	-
12.1	114	Water Plant Acquisition Adjustments	A-1	(45,572)
13.1		Total Utility Plant		\$ 1,251,959
14.1	108	Accumulated Depreciation of Water Plant	A-2	(745,457)
15.1	108.1	Accumulated Amortization of SDWBA/SRF loan	A-2	(93,077)
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		\$ (838,534)
19.1		Net Utility Plant		\$ 413,425
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		171,693
31.1	132	Cash - Special Deposits		7,170
32.1	141	Accounts Receivable - Customers		13,865
33.1	142	Receivables from Affiliated Companies		346
34.1	143	Accumulated Provision for Uncollectible Accounts		
35.1	151	Materials and Supplies		745
36.1	174	Other Current Assets		5,935
37.1		Total current and accrued assets		\$ 199,753
38.1				
39.1	180	Deferred Charges		
40.1	181	Accumulated Deferred Income Tax Assets		
41.1				
42.1		Total Assets and Other Debits		\$ 613,178

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

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)
1.2		CORPORATE CAPITAL AND RETAINED EARNINGS		
2.2	201	Common Stock	A-3	-
3.2	204	Preferred Stock	A-4	-
4.2	206	Subchapter S Corporation Accumulated Adjustments Account	A-6	-
5.2	211	Other Paid-in Capital	A-7	347,303
6.2	215	Retained Earnings	A-8	(8,273)
7.2		Total corporate capital and retained earnings		\$ 339,030
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	182,469
14.2				
15.2		CURRENT AND ACCRUED LIABILITIES		
16.2	230	Payables to Affiliated Companies		8,073
17.2	231	Accounts Payable		4,084
18.2	232	Short-term Notes Payable		3,969
19.2	233	Customer Deposits		320
20.2	236	Taxes Accrued		68
21.2	237	Interest Accrued		
22.2	241	Other Current Liabilities		1,084
23.2		Total current and accrued liabilities		\$ 17,597
24.2				
25.2		DEFERRED CREDITS		
26.2	252	Advances for Construction		18,731
27.2	253	Other Credits		
28.2	255	Accumulated Deferred Investment Tax - Credits		
29.2	282	Accumulated Deferred Income Taxes - Accel. Tax Depreciation		
30.2	283	Accumulated Deferred Income Tax Liabilities		5,450
31.2		Total deferred credits		\$ 24,181
32.2				
33.2		CONTRIBUTIONS IN AID OF CONSTRUCTION		
34.2	265	Contributions in Aid of Construction		140,012
35.2	272	Accumulated Amortization of Contributions (negative number)		(90,111)
36.2		Net Contributions in Aid of Construction		\$ 49,901
37.2		Total Liabilities and Other Credits		\$ 613,178

**SCHEDULE A-1
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water Plant in Service (Sch A-1a)	1,032,075	607	-	-	\$ 1,032,682
2	101.1	Water Plant In Service - SDWBA/SRF (Sch A-1b)	264,849	-	-	-	\$ 264,849
3	101.2	Water Plant In Service - Grant Funds (Sch A-1c)	-	-	-	-	\$ -
4	101.3	Water Plant In Service - Other					\$ -
5	103	Water Plant Held for Future Use (Sch A-1d)					\$ -
6	104	Water Plant Purchased or Sold					\$ -
7	105	Construction Work in Progress - Water Plant					\$ -
8	105.1	Construction Work in Progress - SDWBA/SRF					\$ -
9	105.2	Construction Work in Progress - Grant Funds					\$ -
10	105.3	Construction Work in Progress - Other					\$ -
11	114	Water Plant Acquisition Adjustments	(48,874)			3,302	\$ (45,572)
12		Total utility plant	\$ 1,248,050	\$ 607	\$ -	\$ 3,302	\$ 1,251,959

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

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

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant					\$ -
3	303	Land	19,674				\$ 19,674
4		Total non-depreciable plant	\$ 19,674	\$ -	\$ -	\$ -	\$ 19,674
5							
6		DEPRECIABLE PLANT					
7	304	Structures	1,116				\$ 1,116
8	307	Wells	40,031				\$ 40,031
9	311	Pumping Equipment	609,773				\$ 609,773
10	317	Other Water Source Plant					\$ -
11	320	Water Treatment Plant					\$ -
12	330	Reservoirs, Tanks and Standpipes	114,537				\$ 114,537
13	331	Water Mains	223,569				\$ 223,569
14	333	Services and Meter Installations	2,592				\$ 2,592
15	334	Meters	13,526	607			\$ 14,134
16	335	Hydrants	4,381				\$ 4,381
17	339	Other Equipment	2,877				\$ 2,877
18	340	Office Furniture and Equipment					\$ -
19	341	Transportation Equipment					\$ -
20		Total depreciable plant	\$ 1,012,401	\$ 607	\$ -	\$ -	\$ 1,013,009
21		Total water plant in service	\$ 1,032,075	\$ 607	\$ -	\$ -	\$ 1,032,682

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

Footnotes:

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

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant					\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		DEPRECIABLE PLANT					
7	304	Structures					\$ -
8	307	Wells					\$ -
9	311	Pumping Equipment	1,673,949				\$ 1,673,949
10	317	Other Water Source Plant					\$ -
11	320	Water Treatment Plant	1,614,248				\$ 1,614,248
12	330	Reservoirs, Tanks and Sandpipes	302,336				\$ 302,336
13	331	Water Mains	1,704,770				\$ 1,704,770
14	333	Services and Meter Installations					\$ -
15	334	Meters					\$ -
16	335	Hydrants					\$ -
17	339	Other Equipment					\$ -
18	340	Office Furniture and Equipment					\$ -
19	341	Transportation Equipment					\$ -
20		Total depreciable plant	\$ 5,295,302	\$ -	\$ -	\$ -	\$ 5,295,302
21		Total water plant in service	\$ 5,295,302	\$ -	\$ -	\$ -	\$ 5,295,302

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

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

SCHEDULE A-1c
Account 101.2 - Water Plant in Service - Grant Funds

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant					\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		DEPRECIABLE PLANT					
7	304	Structures					\$ -
8	307	Wells					\$ -
9	311	Pumping Equipment					\$ -
10	317	Other Water Source Plant					\$ -
11	320	Water Treatment Plant					\$ -
12	330	Reservoirs, Tanks and Sandpipes					\$ -
13	331	Water Mains					\$ -
14	333	Services and Meter Installations					\$ -
15	334	Meters					\$ -
16	335	Hydrants					\$ -
17	339	Other Equipment					\$ -
18	340	Office Furniture and Equipment					\$ -
19	341	Transportation Equipment					\$ -
20		Total depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
21		Total water plant in service	\$ -	\$ -	\$ -	\$ -	\$ -

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

SCHEDULE A-2
Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 108	Account 108.1	Account 108.2	Account 108.3	Account 122
		Accumulated Depreciation of Water Plant (b)	Accumulated Amortization of SDWBA/SRF (c)	Accumulated Depreciation of Water Plant - Grant Funds (d)	Accumulated Depreciation of Water Plant - Other (e)	Accumulated Depreciation of Non-Water Utility Property (f)
1	Balance in reserves at beginning of year	714,778	87,968			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	3,500				
4	(b) Charged to Account 403	23,877				
5	(c) Charged to Account 407		5,109			
6	(d) Charged to Account 426					
7	(e) Charged to clearing accounts.					
8	(f) Salvage recovered	3,302				
9	(g) All other credits					
10	Total Credits	\$ 30,679	\$ 5,109	\$ -	\$ -	\$ -
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	\$ 745,457	\$ 93,077	\$ -	\$ -	\$ -
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.	347,303
2		
3		
4		
5	Total	\$ 347,303

SCHEDULE A-8		
Account 215 - Retained Earnings (Corporations Only)		
Line No	Item (a)	Amount (b)
1	Balance beginning of year	(6,178)
2	Add: Credits	
3	Net income	(2,095)
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$ (2,095)
7		
8	Less: Debits	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total Debits	-
15	Balance end of year	\$ (8,273)

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	9/1/09	1/1/45	186,438	2.28%	2,223	2,223
2							
3							
4							
5							
6							
7	Current Portion Notes Payable. See A (Liabilities) Line 18			(3,969)			
8	Total			\$ 182,469		\$ 2,223	\$ 2,223

**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	140,257
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	104,439
6	403	Depreciation Expense	A-2	23,877
7	407	SDWBA Loan Amortization Expense	A-2	5,109
8	408	Taxes Other Than Income Taxes	B-3	8,628
9	409	State Corporate Income Tax Expense	B-3	-
10	410	Federal Corporate Income Tax Expense	B-3	-
11		Total operating revenue deductions		\$ 142,053
12		Total utility operating income		\$ (1,796)
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-4	2,011
16	426	Miscellaneous Non-Utility Expense	B-4	87
17	427	Interest Expense (excluding SDWBA)	B-5	-
18	427	Interest Expense (SDWBA)	B-5	2,223
19		Total other income and deductions		\$ (299)
20		Net income / <Loss>		\$ (2,095)

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	1,134
16			
17	470	Metered water revenue	
18		470.1 Residential, Single-family, Multiple Dwelling Units	97,886
19		470.2 Commercial and Multi-residential Master Metered	10,390
20		470.3 Large Water Users	610
21		470.4 Safe Drinking Water Bond Surcharge	7,327
22		470.5 Other Metered Revenues	
23		Subtotal	\$ 116,212
24		Total water service revenues	\$ 117,346
25			
26	480	Other water revenue	22,911
27		Total Operating Revenues	\$ 140,257

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	24,943
4	615	Power	9,157
5	618	Other Volume Related Expenses	
6		Total volume related expenses	\$ 34,100
7			
8		NON-VOLUME RELATED EXPENSES	
9	630	Employee Labor	14,109
10	640	Materials	2,065
11	650	Contract Work	2,816
12	660	Transportation Expense	3,640
13	664	Other Plant Maintenance Expenses	
14		Total non-volume related expenses	\$ 22,629
15		Total plant operation and maintenance exp.	\$ 56,729
16			
17		ADMINISTRATIVE AND GENERAL EXPENSES	
18	670	Office Salaries	10,190
19	671	Management Salaries	9,253
20	674	Employee Pensions and Benefits	7,842
21	676	Uncollectible Accounts Expense	
22	678	Office Services and Rentals	1,743
23	681	Office Supplies and Expenses	5,865
24	682	Professional Services	962
25	684	Insurance	9,214
26	688	Regulatory Compliance Expense	2,077
27	689	General Expenses	564
28		Total administrative and general expenses	\$ 47,710
29	800	Expenses Capitalized - Credit (Optional)	
30	900	Clearing Accounts (Optional)	
31		Net administrative and general expense	\$ 47,710
32		Total Operating Expenses	\$ 104,439

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

Line No.	Type of Tax (a)	Distribution of Taxes Charged		Total Taxes Charged During Year (d)
		Water (b)	Nonutility (c)	
1	408 Taxes other than income taxes:			
2	408.1 Property taxes	6,142		\$ 6,142
3	408.2 Payroll taxes	2,486		\$ 2,486
4	408.3 Other taxes and licenses			\$ -
5	Total taxes other than income taxes	\$ 8,628	\$ -	\$ 8,628
6				
7	409 State corporate income tax			\$ -
8	410 Federal corporate income tax			\$ -
9	Total income taxes	\$ -	\$ -	\$ -
10				
11	Total	\$ 8,628	\$ -	\$ 8,628

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	1,996	
2	Bank Interest - SRF Fiscal	16	
3	Recognize Lab Fees related to the Campfire		87
4			
5	Total	\$ 2,011	\$ 87

SCHEDULE B-5
Account 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	2,223
2	Interest on other (give details below):	
3		
4		
5		
6		
7		
8		
9		
10	Total	\$ 2,223

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
Loomis	1	8"	47	40	
Indian	1	10"	58	60	
OTHER					
Streams or Springs Location of Diversion Point	Flow in Priority Right		(Unit) Diversions		Annual Quantities Diverted
	Claim	Capacity	Max	Min	Unit
Purchased water (unit)				Annual Quantity	
Supplier:					
Del Oro Water Co. - Paradise Pines District				16,425	

SCHEDULE D - WATER DELIVERED TO METERED CUSTOMERS
(in CCF or state otherwise)

Classification	Month of Year		Total for Year
	Maximum	Minimum	
Residential	Jul	Mar	7,285
Industrial/Commercial	Aug	Dec	905
Irrigation	May	Mar	10
Fire Protection (public)			
Fire Protection (private)			
Other (specify)	Nov	Jan	25
Total			8,225

SCHEDULE E - EMPLOYEES AND THEIR COMPENSATION

Line	Acct	Account	Number at End of Year	Salaries Charged to Expense	Salaries Charged to Plant Accounts	Total Salaries and Wages Paid
1	630	Employee Labor	7	14,109		\$ 14,109
2	670	Office salaries	9	10,190		\$ 10,190
3	671	Management salaries	2	9,253		\$ 9,253
4		Total	18	\$ 33,552	\$ -	\$ 33,552

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

SCHEDULE G - TOTAL METERS AND SERVICES (Active and Inactive)		
Size	Meters	Services
5/8 x 3/4-in	100	269
3/4-in	8	10
1-in	2	3
2'-in		1
-in		
-in		
Total	110	283

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

SCHEDULE I - SERVICE CONNECTIONS AT END OF YEAR								
Classification	Active			Inactive			Total connections	
	Metered	Flat	Total	Metered	Flat	Total	Metered	Flat
Residential	97		97	156		156	253	-
Industrial/Commercial	10		10	15		15	25	-
Irrigation	2		2	1		1	3	-
Fire Protection (public)			-			-	-	-
Fire Protection (private)			-			-	-	-
Other (specify)	1		1	1		1	2	-
			-			-	-	-
Total	110	-	110	173	-	173	283	-

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 (specify)	Totals
				Concrete			Cast Iron	
Earth			Welded steel					-
Wood			Standard screw					-
Steel	2	255,000	Cement-asbestos			2,700	11,250	13,950
Other			Plastic	550		2,950	7,350	10,850
			Other (specify)					-
								-
								-
Total	2	255,000	Total	550	-	5,650	18,600	24,800

SCHEDULE L
FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund (SRF) loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent:

Name: Five Star Bank
 Address: 6810 Five Star Blvd., Rocklin CA 95677
 Phone Number: 916-626-5000
 Account Number: 4200135
 Date Hired: July 2008

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

\$ 7,327

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch		\$ 5.16
3/4 inch		\$ 7.74
1 inch		\$ 12.89
1 1/2 inch		\$ 25.79
2 inch		\$ 41.26
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers		
Total	-	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 6,309
Add: Surcharge collections	6,997
Interest earned	16
Other deposits	
Less: Loan payments	(6,152)
Bank charges	
Other withdrawals	
Balance at end of year	\$ 7,170

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:

Bank Name: _____
 Address: _____
 Account Number: _____
 Date Opened: _____

2. Facilities Fees collected for new connections during the calendar year:

A. Commercial

<u>NAME</u>	<u>AMOUNT</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

B. Residential

<u>NAME</u>	<u>AMOUNT</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

3. Summary of the bank account activities showing:

	<u>AMOUNT</u>
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 Co., Inc. - Magalia District
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2025 through December 31, 2025.

Secretary/Director Corporate Accounting
Title (Please Print)



Signature

530-809-3960
Telephone Number

April 30, 2026
Date