

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

CLASS B and C  
WATER UTILITIES

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

2025  
ANNUAL REPORT  
OF

Del Oro Water Co., Inc.

---

COMBINED - ALL DISTRICTS

---

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

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Drawer 5172

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Chico, California  
(OFFICIAL MAILING ADDRESS)

95927  
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

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## GENERAL 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 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, 2025 through December 31, 2025. 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 95928

3. Name and title of person to whom correspondence should be addressed to: Janice Hanna, Secretary/Director of Corporate Accounting Email: janice@delorowater.com  
 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:  
 Individual (name of owner) \_\_\_\_\_  
 Partnership (name of partner) \_\_\_\_\_  
 Partnership (name of partner) \_\_\_\_\_  
 Partnership (name of partner) \_\_\_\_\_  
 Corporation (corporate name) Del Oro Water Co., Inc.  
 Subchapter S Corp (stockholders' names) \_\_\_\_\_  
 Organized under laws of (state) California Date: 1963

Principal Officers:  
 Name: Robert S. Fortino Title: Chief Executive Officer - Director  
 Name: Bryan Fortino Title: Chief Financial Officer - Director  
 Name: Janice Hanna Title: Secretary  
 Name: \_\_\_\_\_ Title: \_\_\_\_\_

8. Names of associated companies: Utility Management Services, Inc. and The Safor Corporation

9. Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:  
 Name: \_\_\_\_\_ Date: \_\_\_\_\_  
 Name: \_\_\_\_\_ Date: \_\_\_\_\_  
 Name: \_\_\_\_\_ Date: \_\_\_\_\_  
 Name: \_\_\_\_\_ Date: \_\_\_\_\_

10. Use the space below for supplementary information or explanations concerning this report:  
 \_\_\_\_\_  
 \_\_\_\_\_

11. List Name, Grade, and License Number of all Licensed Operators:  
See individual district reports noted above

12. This annual report was prepared by:  
 Name of firm or consultant: \_\_\_\_\_  
 Address of firm or consultant: \_\_\_\_\_  
 Email address of firm or consultant: \_\_\_\_\_  
 Phone Number of firm or consultant: ( )

# **INSTRUCTIONS**

## **FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL WATER UTILITIES**

To prepare the attached data sheets, refer to the Balance Sheet, Income Statement and supporting detail schedules in the annual report for the required data.

Please follow the instructions below:

1. The CPUC annual report Excel template incorporates links so that the selected data in the Balance Sheet, Income Statement and supporting schedules automatically flow to the financial data sheets.
2. If needed, the Excel data worksheets can be made unprotected (no password is needed) if the utility wants to make modifications and/or add additional data.

# UTILITY PLANT AND CAPITALIZATION DATA

Calendar Year 2025

Name of Utility: \_\_\_\_\_

Telephone: \_\_\_\_\_

Person Responsible for this Report: \_\_\_\_\_

	<u>Jan. 1</u>	<u>Dec. 31</u>	<u>Average</u>
<b>UTILITY PLANT DATA</b>			
1 Utility Plant	\$ 49,380,693	\$ 51,611,046	\$ 50,495,870
2 Accumulated Depreciation/Amortization	(19,425,454)	(20,918,557)	(20,172,005)
3 Net Utility Plant	29,955,240	30,692,490	30,323,865
4 Advances for Construction	679,433	658,955	669,194
5 Contributions in Aid of Construction	11,653,624	12,978,372	12,315,998
6 Accumulated Deferred Taxes	389,000	389,000	389,000
7			
8			
9			
<b>10 CAPITALIZATION</b>			
11 Common Stock	21,820	21,820	21,820
12 Preferred Stock	-	-	-
13 Retained Earnings	110,891	(73,360)	18,765
14 Total Corporate Capital and Retained Earnings	18,031,918	18,654,032	18,342,975
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	8,149,355	7,583,152	7,866,253

# INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2025

Name of Utility: Del Oro Water Co., Inc.

Telephone: 530-809-3960

**INCOME/EXPENSES DATA**

	Annual Amount
1 Operating Revenues	\$ 9,206,002
2 Operating Expenses	6,630,781
3 Depreciation	577,729
4 SDWBA Loan Amortization Expense	633,496
5 Taxes	362,389
6 Utility Operating Income	1,001,607
7 Non-Utility Income	181,545
8 Interest Expense	10,309
9 Net Income	791,877

10

**OPERATING EXPENSES DATA**

12 Purchased Water	344,723
13 Power	992,064
14 Other Volume Related Expenses	113,936
15 Non-Volume Related Expenses	2,110,653
16 Administrative and General Expenses	3,069,405

17

**OTHER DATA**

19

20 Active Service Connections (Exc. Fire Protect.) \_\_\_\_\_

21

22 Metered Service Connections

23 Flat Rate Service Connections

24 Total Active Service Connections

	Jan. 1	Dec. 31	Annual Average
22 Metered Service Connections	6,774	6,790	6,782
23 Flat Rate Service Connections	127	121	124
24 Total Active Service Connections	6,901	6,911	6,906

**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 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	38,995.81	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		1,983.28			681000					
7	Excess Capacity of CUSI Billing Software - UMS		3,842.11			681000					
8	Excess Capacity of Folding Machine - UMS		4,633.21			678000					
9	Excess Capacity Office Staff plus Load - UMS & Safor		36,536.98			670000					
10	Excess Capacity Management plus Load - UMS & Safor		3,415.56			671000					
11	Excess Capacity Payroll Tax - UMS & Safor		2,836.69			408002					
12	Excess Capacity Wcomp - UMS & Safor		88.28			684001					
13	Excess Capacity Employee Benefits - UMS & Safor		7,208.74			674000					
14	Excess Capacity Liability Ins - UMS		5,799.00			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	31,614,932	30,068,700
3.1	101.1	Water Plant in Service - SDWBA/SRF	A-1, A-1b	10,186,824	5,295,302
4.1	101.2	Water Plant in Service - Grant Funds	A-1, A-1c	6,024,865	2,132,215
5.1	101.3	Water Plant in Service - Other	A-1	1,955,477	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	1,600,742	868,559
9.1	105.1	Construction Work in Progress - SDWBA/SRF	A-1	-	8,829,866
10.1	105.2	Construction Work in Progress - Grant Funds	A-1	235,661	212,692
11.1	105.3	Construction Work in Progress - Other	A-1	-	35,295
12.1	114	Water Plant Acquisition Adjustments	A-1	(7,454)	(17,412)
13.1		Total Utility Plant		\$ 51,611,046	\$ 49,380,693
14.1	108	Accumulated Depreciation of Water Plant	A-3	(16,765,731)	(16,037,492)
15.1	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	(2,779,714)	(2,129,880)
16.1	108.2	Accumulated Depreciation of Water Plant - Grant Funds	A-3	(1,279,289)	(1,223,516)
17.1	108.3	Accumulated Depreciation of Water Plant - Other	A-3	(93,823)	(34,566)
18.1		Total Accumulated Depreciation/Amortization		\$ (20,918,557)	\$ (19,425,454)
19.1		Net Utility Plant		\$ 30,692,490	\$ 29,955,240
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	(43,125)	(40,801)
24.1		Net non-utility property		\$ 56,875	\$ 59,200
25.1	123	Investments in Affiliated Companies	A-4	-	-
26.1	124	Other Investments	A-5	-	-
27.1		Total Investments		\$ 56,875	\$ 59,200
28.1					
29.1		<b>CURRENT AND ACCRUED ASSETS</b>			
30.1	131	Cash	A-6	5,156,345	5,305,882
31.1	132	Cash - Special Deposits	A-7	1,136,779	934,008
32.1	141	Accounts Receivable - Customers	A-8	580,249	542,506
33.1	142	Receivables from Affiliated Companies	A-9	259,070	296,116
34.1	143	Accumulated Provision for Uncollectible Accounts	A-10	-	-
35.1	151	Materials and Supplies	A-11	87,263	84,492
36.1	174	Other Current Assets	A-12	281,697	238,648
37.1		Total current and accrued assets		\$ 7,501,402	\$ 7,401,652
38.1					
39.1	180	Deferred Charges	A-13	306,055	304,754
40.1	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41.1					
42.1		<b>Total Assets and Other Debits</b>		\$ 38,556,822	\$ 37,720,845

**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	18,705,572	17,899,207
6.2	215	Retained Earnings	A-20	(73,360)	110,891
7.2		Total corporate capital and retained earnings		\$ 18,654,032	\$ 18,031,918
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	7,583,152	8,149,355
14.2					
15.2		<b>CURRENT AND ACCRUED LIABILITIES</b>			
16.2	230	Payables to Affiliated Companies	A-23	247,405	261,783
17.2	231	Accounts Payable	A-24	231,961	658,720
18.2	232	Short-term Notes Payable	A-25	339,497	168,483
19.2	233	Customer Deposits	A-26	44,742	33,101
20.2	236	Taxes Accrued	A-27	16,693	14,948
21.2	237	Interest Accrued	A-28	-	-
22.2	241	Other Current Liabilities	A-29	282,796	246,580
23.2		Total current and accrued liabilities		\$ 1,163,092	\$ 1,383,614
24.2					
25.2		<b>DEFERRED CREDITS</b>			
26.2	252	Advances for Construction	A-30	658,955	679,433
27.2	253	Other Credits	A-31	2,206,692	2,254,073
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	389,000
31.2		Total deferred credits		\$ 3,254,646	\$ 3,322,506
32.2					
33.2		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
34.2	265	Contributions in Aid of Construction	A-35	12,978,372	11,653,624
35.2	272	Accumulated Amortization of Contributions	A-36	(5,076,473)	(4,820,171)
36.2		Net Contributions in Aid of Construction		\$ 7,901,900	\$ 6,833,453
37.2		<b>Total Liabilities and Other Credits</b>		\$ 38,556,822	\$ 37,720,845

**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)	30,068,700	1,546,232	-	-	\$ 31,614,932
2	101.1	Water Plant In Service - SDWBA/SRF (Sch A-1b)	5,295,302	4,891,522	-	-	\$ 10,186,824
3	101.2	Water Plant In Service - Grant Funds (Sch A-1c)	2,132,215	3,892,650	-	-	\$ 6,024,865
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	868,559	792,753		(60,570)	\$ 1,600,742
8	105.1	Construction Work in Progress - SDWBA/SRF	8,829,866			(8,829,866)	\$ -
9	105.2	Construction Work in Progress - Grant Funds	212,692	22,969			\$ 235,661
10	105.3	Construction Work in Progress - Other	35,295			(35,295)	\$ -
11	114	Water Plant Acquisition Adjustments	(17,412)			9,958	\$ (7,454)
12		<b>Total utility plant</b>	<b>\$ 49,380,694</b>	<b>\$ 11,146,126</b>	<b>\$ -</b>	<b>\$ (8,915,773)</b>	<b>\$ 51,611,047</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	929,010	30,295			\$ 959,305
8	307	Wells	2,873,926	9,568			\$ 2,883,494
9	311	Pumping Equipment	4,910,338	144,383			\$ 5,054,720
10	317	Other Water Source Plant	94,326				\$ 94,326
11	320	Water Treatment Plant	1,589,614	691,818			\$ 2,281,432
12	330	Reservoirs, Tanks and Standpipes	3,115,737	62,382			\$ 3,178,120
13	331	Water Mains	11,478,929	5,670			\$ 11,484,599
14	333	Services and Meter Installations	895,147	37,455			\$ 932,602
15	334	Meters	1,109,212	170,567			\$ 1,279,778
16	335	Hydrants	366,073	4,199			\$ 370,272
17	339	Other Equipment	708,818	325,119			\$ 1,033,937
18	340	Office Furniture and Equipment	590,711	24,157			\$ 614,868
19	341	Transportation Equipment	106,604	40,618			\$ 147,223
20		Total depreciable plant	\$ 28,768,445	\$ 1,546,232	\$ -	\$ -	\$ 30,314,677
21		<b>Total water plant in service</b>	<b>\$ 30,068,700</b>	<b>\$ 1,546,232</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,614,932</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	4,891,522			\$ 6,505,770
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	\$ 4,891,522	\$ -	\$ -	\$ 10,186,824
21		<b>Total water plant in service</b>	\$ 5,295,302	\$ 4,891,522	\$ -	\$ -	\$ 10,186,824

\* 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	3,892,650			\$ 5,138,876
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	\$ 3,892,650	\$ -	\$ -	\$ 5,633,227
21		<b>Total water plant in service</b>	\$ 2,132,215	\$ 3,892,650	\$ -	\$ -	\$ 6,024,865

\* 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	16,037,492	2,129,880	1,223,516	34,566	40,801
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	150,510	16,338	55,773	59,257	
4	(b) Charged to Account 403	577,729				
5	(c) Charged to Account 407		633,496			
6	(d) Charged to Account 426					2,325
7	(e) Charged to clearing accounts.					
8	(f) Salvage recovered					
9	(g) All other credits					
10	Total Credits	\$ 728,239	\$ 649,834	\$ 55,773	\$ 59,257	\$ 2,325
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	\$ 16,765,731	\$ 2,779,714	\$ 1,279,289	\$ 93,823	\$ 43,125
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				#VALUE!
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					\$ 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	5,305,542	5,156,005
3			
4			
5	Total	\$ 5,305,882	\$ 5,156,345

**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	907,074	1,109,098
2	Facilities Fees	26,934	27,680
3			
4			
5	Total	\$ 934,008	\$ 1,136,779

**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	538,477	580,249
2	Rents Receivable	4,029	-
3			
4			
5	Total	\$ 542,506	\$ 580,249

**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	86,143	11,630
2	Miscellaneous Receivable - Associated Companies	209,973	247,440
3			
4			
5	Total	\$ 296,116	\$ 259,070

**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	84,492	87,263
2			
3			
4			
5	Total	\$ 84,492	\$ 87,263

<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	43,664	43,577
2	Prepaid Property Tax	3,635	4,031
3	Cash Surrender Value Asset	191,348	192,338
4	Note Rec - RI		41,750
5	Total	\$ 238,648	\$ 281,697

<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	(1,041)	261
2	Deferred 2023 Flooding Costs	305,795	305,795
3			
4			
5	Total	\$ 304,754	\$ 306,055

<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	<b>NONE</b>		
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	<b>COMMON</b>	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	<b>NONE</b>					\$ -		\$ -
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	<b>NONE</b>	
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>		
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.	17,138,036	17,944,401
4	Debt Forgiveness	328,947	328,947
5	Total	\$ 17,899,207	\$ 18,705,572

<b>SCHEDULE A-20</b>		
<b>Account 215 - Retained Earnings (Corporations Only)</b>		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year	110,891
2	Add: Credits	
3	Net income	791,877
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$ 791,877
7		
8	Less: Debits	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	(976,128)
13	Other debits (detail)	
14	Total Debits	(976,128)
15	Balance end of year	\$ (73,360)

**SCHEDULE A-21**  
**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	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	35,227	26,307	2.50%		
2	SRF Loan - PP, LS, MG	9/1/2009	1/1/2045	3,053,857	2,931,841	2.28%		
3	SRF Loan - RI	7/1/2019	6/1/2039	5,189,176	4,618,180	1.80%		
4	CAT Financial - LS, BB, LM	10/14/2020	10/14/2025	39,578	-	4.50%		
5	Toyota Financial	8/4/2025	8/15/2030	-	33,558	5.99%	696	696
6	2020 Ditch Witch	3/25/2025	3/20/2030		41,750	0.00%		
7	2024 Bobcat Tractor	5/20/2025	6/6/1931		56,693	0.00%		
8	2025 Ditch Witch	3/18/2025	2/18/2030		72,822	7.40%		
9	2024 JD Backhoe	4/30/2025	4/30/2030		141,499	2.99%		
10								
11	Current Portion Notes Payable (Sch. A-25)			(168,483)	(339,497)			
	Total			\$ 8,149,355	\$ 7,583,152		\$ 696	\$ 696

**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	86,143	17,533	0.00%		
2	Del Oro Water Co. / Intercompany	175,640	229,872	0.00%		
3						
4						
5						
6						
7	Total	\$ 261,783	\$ 247,405		\$ -	\$ -

**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	658,720	231,961
2			
3			
4			
5	Total	\$ 658,720	\$ 231,961

**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)			168,483	339,497			
8	Total			\$ 168,483	\$ 339,497		\$ -	\$ -

**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	33,101	44,742
2			
3			
4			
5	Total	\$ 33,101	\$ 44,742

**SCHEDULE A-27**  
**Account 236 - Taxes Accrued**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	FICA Taxes Accrued	7,975	8,956
2	FUTA/SUI Taxes Accrued	2,519	3,283
3	Accrued Franchise Tax	(1,944)	(1,944)
4	Accrued Federal Income Tax	6,397	6,397
5	Total	\$ 14,948	\$ 16,693

**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	13,369	13,674
2	Salaries & Wages Payable	112,976	116,092
3	Vacation Payable	67,182	74,709
4	Credit Card Fee Balancing Account	53,053	78,322
5	Total	\$ 246,580	\$ 282,796

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

Line No.	(a)	Amount (b)
1	Balance beginning of year	679,433
2	Additions during year	
3	Subtotal - Beginning balance plus additions during year	\$ 679,433
4	Charges during year:	
5	Refunds	
6	Percentage of revenue basis	
7	Proportionate cost basis	(20,478)
8	Present worth basis	
9	Total refunds	\$ (20,478)
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	\$ (20,478)
16	Balance end of year	\$ 658,955

**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	87,064	78,184
2	Salary Continuation Liability	87,064	78,184
3	Traver TCP Settlement Contamination Proceeds	1,987,586	1,987,586
4	Deferred Interest - L/T Debt	4,913	3,685
5	Insurance Claim Payable	(1,347)	-
6	Camp Fire Ins Reimbursement	88,794	59,052
7	Total	\$ 2,254,073	\$ 2,206,692

**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	<b>NONE</b>		
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	<b>NONE</b>		
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>	389,000	389,000
2			
3			
4			
5	Total	\$ 389,000	\$ 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	\$ 11,653,624	3,956,632		7,696,992	
2	Add:					
3	Contributions received during year	\$ 1,324,748	1,324,002		746	
4	Other credits	\$ -				
5	Total credits	\$ 1,324,748	\$ 1,324,002	\$ -	\$ 746	\$ -
6	Deduct:					
8	Non-depreciable property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Balance end of year	\$ 12,978,372	\$ 5,280,634	\$ -	\$ 7,697,738	\$ -

**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	4,820,171
2	Add: Charges from the following:	
3	Acct. 108 Accum. Depre. Water Plant	197,260
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	\$ 256,302
8	Deduct:	
10	Other credits	
12	Balance end of year	\$ 5,076,473

**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	9,206,002
3				
4		<b>OPERATING REVENUE DEDUCTIONS</b>		
5	401	Operating Expenses	B-2	6,630,781
6	403	Depreciation Expense	A-3	577,729
7	407	SDWBA Loan Amortization Expense	A-3	633,496
8	408	Taxes Other Than Income Taxes	B-3	361,589
9	409	State Corporate Income Tax Expense	B-3	800
10	410	Federal Corporate Income Tax Expense	B-3	-
11		Total operating revenue deductions		\$ 8,204,395
12		Total utility operating income		\$ 1,001,607
13				
14		<b>OTHER INCOME AND DEDUCTIONS</b>		
15	421	Non-Utility Income	B-5	181,545
16	426	Miscellaneous Non-Utility Expense	B-5	371,611
17	427	Interest Expense (excluding SDWBA)	B-6	10,309
18	427	Interest Expense (SDWBA)	B-6	9,355
19		Total other income and deductions		\$ (209,730)
20		<b>Net income / &lt;Loss&gt;</b>		\$ 791,877

**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>			
2	460	Unmetered water revenue			
3		460.1 Residential, Single-family, Multiple Dwelling Units	87,149	78,060	\$ 9,090
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	\$ 87,149	\$ 78,060	\$ 9,090
9					
10	462	Fire protection and hydrant revenue			
11		462.1 Public Fire Protection			\$ -
12		462.2 Private Fire Protection	5,523	5,500	\$ 24
13		Subtotal	\$ 5,523	\$ 5,500	\$ 24
14					
15	465	Irrigation revenue	60,519	62,972	\$ (2,453)
16					
17	470	Metered water revenue			
18		470.1 Residential, Single-family, Multiple Dwelling Units	6,473,242	6,267,418	\$ 205,824
19		470.2 Commercial and Multi-residential Master Metered	507,725	453,746	\$ 53,979
20		470.3 Large Water Users	315,951	260,010	\$ 55,941
21		470.4 Safe Drinking Water Bond Surcharge	604,712	608,726	\$ (4,014)
22		470.5 Other Metered Revenues	130,673	132,251	\$ (1,577)
23		Subtotal	\$ 8,032,304	\$ 7,722,150	\$ 310,154
24		Total water service revenues	\$ 8,185,496	\$ 7,868,682	\$ 316,814
25					
26	480	Other water revenue	1,020,506	668,950	\$ 351,555
27		Total Operating Revenues	\$ 9,206,002	\$ 8,537,632	\$ 668,369

**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	344,723	412,061	\$ (67,339)
4	615	Power	992,064	943,288	\$ 48,776
5	618	Other Volume Related Expenses	113,936	120,241	\$ (6,305)
6		Total volume related expenses	\$ 1,450,722	\$ 1,475,590	\$ (24,868)
7					
8		<b>NON-VOLUME RELATED EXPENSES</b>			
9	630	Employee Labor	1,439,813	1,349,482	\$ 90,331
10	640	Materials	123,206	130,304	\$ (7,098)
11	650	Contract Work	192,014	236,336	\$ (44,322)
12	660	Transportation Expense	345,814	328,987	\$ 16,827
13	664	Other Plant Maintenance Expenses	9,807	144,834	\$ (135,027)
14		Total non-volume related expenses	\$ 2,110,653	\$ 2,189,943	\$ (79,290)
15		Total plant operation and maintenance exp.	\$ 3,561,376	\$ 3,665,533	\$ (104,157)
16					
17		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
18	670	Office Salaries	640,569	595,039	\$ 45,530
19	671	Management Salaries	581,653	553,995	\$ 27,658
20	674	Employee Pensions and Benefits	637,308	615,692	\$ 21,615
21	676	Uncollectible Accounts Expense	(46)	26,180	\$ (26,226)
22	678	Office Services and Rentals	105,057	104,330	\$ 727
23	681	Office Supplies and Expenses	438,620	435,526	\$ 3,094
24	682	Professional Services	120,238	79,140	\$ 41,098
25	684	Insurance	295,342	229,987	\$ 65,355
26	688	Regulatory Compliance Expense	206,727	219,337	\$ (12,610)
27	689	General Expenses	43,937	43,575	\$ 362
28		Total administrative and general expenses	\$ 3,069,405	\$ 2,902,801	\$ 166,604
29	800	Expenses Capitalized - Credit (Optional)		(867)	\$ 867
30	900	Clearing Accounts (Optional)			\$ -
31		Net administrative and general expense	\$ 3,069,405	\$ 2,901,934	\$ 167,471
32		Total Operating Expenses	\$ 6,630,781	\$ 6,567,467	\$ 63,313

**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	144,621		\$ 144,621
3	408.2 Payroll taxes	202,200		\$ 202,200
4	408.3 Other taxes and licenses	14,769		\$ 14,769
5	Total taxes other than income taxes	\$ 361,589	\$ -	\$ 361,589
6				
7	409 State corporate income tax	800		\$ 800
8	410 Federal corporate income tax			\$ -
9	Total income taxes	\$ 800	\$ -	\$ 800
10				
11	Total	\$ 362,389	\$ -	\$ 362,389

**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	102,000	
2	Bank Interest - SRF	38,149	
3	Non-utility Expense		11,346
4	Non-utility Expense - Campfire Credit		355,524
5	Rental Income	41,396	
6	Loss on Disposal of Assets		4,740
7			
8	Total	\$ 181,545	\$ 371,611

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

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	9,355
2	Interest on other (give details below):	
3	Lime Saddle District - DWR Loan	449
4	Lime Saddle District - CAT Financial Loan	313
5	Black Butte District - CAT Financial Loan	267
6	Larkspur Meadows District - CAT Financial Loan	218
7	Paradise Pines District - Ditch Witch Loan	4,904
8	Paradise Pines District - Backhoe	3,463
9	River Island - Toyota Rav	696
10	Total	\$ 19,664

**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	17	1,439,813		\$ 1,439,813
2	670	Office salaries	9	640,569		\$ 640,569
3	671	Management salaries	2	581,653		\$ 581,653
4						\$ -
5						\$ -
6		Total	28	\$ 2,662,035	\$ -	\$ 2,662,035



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

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									
2									
3									
4									
5									

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

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								
7								
8								
9								
10								

See attached detail - D-1a "Wells"

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							
12							
13							
14							
15							

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

Purchased Water for Resale			
16	Purchased from <b>See attached D-1b</b>		
17	Annual quantities purchased	CCF	
	Outside Sources	49043	
	Intercompany	67730	
18	<b>Total Purchased Water</b>	<b>116773</b>	
19			

\* State ditch, pipe line, reservoir, etc., with name, if any.  
 1 Average depth to water surface below ground surface.  
 2 The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

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

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete	1	990,000	
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood	1	25,000	
11	Metal	41	7,832,000	
12	Concrete	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 (Name or Number)	Dimensions (Inches)	Depth to Water (Feet)	Pumping Capacity (GPM)	Annual Quantities Pumped 100 CF	Remarks
<u>Arbuckle</u>					
Well # 1	16"	199	650	8,653	
Well # 2	16"	199	650	9,080	
<u>Benbow</u>					
Diversion Only					
<u>Black Butte</u>					
Well #1	12"	155	320	18,359	
<u>Buzztail</u>					
Well #1	6"	631	86	11,670	
<u>California Pines</u>					
1 Pierson	<i>Inactive</i>	N/A		0	Inactive
2 Sprague	<i>Inactive</i>	N/A		0	Inactive
3 Cold Springs	<i>Inactive</i>	N/A		0	Inactive
4 Barn	6"	29	35	0	Stand-by
5 Meadow	8"	31	40	110	Stand-by
6 Well # 5	8"	28	60	13,602	Artesian Well
<u>Country Estates</u>					
1 Cindy Well	16"	326	830	29,255	
2 Weedpatch	14"	N/A	450	0	Inactive
<u>Ferndale</u>					
1 Van Ness	12"	24	225	19,353	
<u>Hat Creek</u>					
None					
<u>Johnson Park</u>					
1 - 21670 S. Cottonwood	8"	211	170	22,665	
2 - 21671 S. Cottonwood	8"	211	180	22,805	
<u>Larkspur Meadows</u>					
Well #1	6"	113	160	6,104	
<u>Lime Saddle</u>					
1 Pentz Rd	8"	45	70	12,742	
2 Country Club	6"	N/A	25	0	Inactive
3 Sierra Del Sol	6"	376	75	13,071	
<u>Magalia</u>					
1 Loomis	8"	47	40	0	
2 Indian	10"	58	60	0	
<u>Metropolitan</u>					
Well #1	8"	104	50	4,736	Both wells share single meter, comb. pump cap. 75gpm
Well #2	8"	104	37		
<u>Mt Lassen</u>					
Well #1	8"	79	180	470	
Well #2	8"	70	180	434	
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	162,420	
3 West Park	12"	406	500	51,484	
4 Compton	14"	342	550	75,866	
5 Perry	10"	N/A	0	0	Inactive
6 Lakeridge	14"	464	500	46,933	
<u>River Island</u>					
<u>Service Territory 1</u>					
Well # 2	8"	79	45	-	
Well # 5	8"	55	32	-	
Well # 11	8"	26	45	-	
Well # 12	8"	77	55	16,820	
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	11,711	
Well # 30	8"	30	20	761	
Well # 31	8"	42	40	1,969	
Well # 32	8"	19	40	3,957	
Well # 33	8"	58	60	-	
Well # 34	8"	34	32	-	
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	5,435	
Well # 2	8"	60	40	-	Standby-Emergency Use Only
<u>Irrigation - Not Potable</u>					
<u>RI East Irrigation</u>	6"	50	60	29,629	
<u>Silver Wolf Irrigation</u>	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	25	
Well #3 - Jacob 2007	12"	115	550	54,312	
<u>Tulare</u>					
East Plano Well	6"	80	32	2,169	
GV South Well (#1)	8"	102	140	19,812	19,162 CCF from City of Porterville 651 CCF from Well
GV North Well (#2)	8"	N/A	175	-	Unmetered (Standby)
<b>Total Pumped</b>				<b>676,413</b>	

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

**Other Sources**

*	to Strawberry	Herring Creek	Diversion	19,628.78	100 CF
*	to Stirling Bluffs	Hendrix Canal (PG&E)	Stream	22,023	100 CF
*	to Ferndale	Highline	Spring	18,521	100 CF
*	to Ferndale	Lowline	Spring	41,339	100 CF
*	to Benbow	Fern Springs Rd	Diversion	42,588	100 CF
*	to Hat Creek	Hat Creek	Diversion	10,107	100 CF
				<b>154,207</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	49,043	100 CF
*	to Lime Saddle	from PID		-	100 CF
*	to Strawberry	from Stanislaus River (TUD)		-	100 CF
*	to River Island T1	from PVCC		54,759	100 CF
				<b>49,043</b>	<b>100 CF</b>

*Purchased Water - Inter-company*

*	From Paradise Pines to Magalia			16,425	100 CF
*	From Stirling Bluffs to Paradise Pines			51,305	100 CF
				<b>67,730</b>	<b>100 CF</b>

**Total Purchased Water** **116,773 100 CF**

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

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

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	11	2	2	1	2	2	2	1	1		43
12	Concrete																						-
	Plastic																			3			3
13	Total	3	4	2	1	1	1	3	1	1	1	3	11	2	2	1	2	2	5	1	1		48

**SCHEDULE D-3**

**Description of Transmission and Distribution Facilities**

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES  
Capacities in Cubic Feet Per Second (or state otherwise)

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Total	-	-	-	-	-	-	-	-

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Continued  
Capacities in Cubic Feet Per Second (or state otherwise)

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								-
7	Flume								-
8	Lined conduit								-
9									
10	Total	-	-	-	-	-	-	-	-

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron								882	2,154
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw			26,925	1,500				120	
	Screw or welded casing									
	Cement - asbestos			40	3,525		39,719		77,479	24,216
	Welded steel			32,583	4,565		48,451		71,353	39,262
	Wood									
	Other			8,340	11,208		58,771		120,569	136,534
17	Other - Galvanized Iron			681			2,517	1,099		
18	Other- Ductile Iron								177	700
19	Other- HDPE			200	2,450		992		852	712
20	Cement/asbestos/transite & C-900 F									
21	Other - Unknown						1,420			
22	Total	-	-	68,769	23,248	-	151,870	1,099	271,432	203,578

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Continued

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								4" to 12"	12" to 14"	
23	Cast Iron	130								3,166
24	Cast Iron (cement lined)									-
25	Concrete									
26	Copper									
27	Riveted steel									
28	Standard screw								19	
29	Screw or welded casing									
30	Cement - asbestos								3,751	3,751
31	Welded steel	16,719							3,239	19,958
32	Wood									-
33	Plastic	14,646	720		13,200			6,900	1,400	65,411
34	Other - Galvanized Iron									4,297
34	Other- Ductile Iron									877
36	Other- HDPE									5,206
37	Cement/asbestos/transite & C-900 F							89,760		89,760
38	Other - Unknown									1,420
	Total	31,495	720	-	13,200	-	-	96,660	8,409	870,480

SCHEDULE D-4 Number of Active Service Connections				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior	Current	Prior	Current
	Year	Year	Year	Year
Residential	6,400	6,414	127	121
Commercial	264	265		
Industrial	4	4		
Public authorities	44	46		
Irrigation	54	54		
Other (specify)	8	7		
Agriculture				
Subtotal	6,774	6,790	127	121
Private fire connections				
Public fire hydrants				
Total	6,774	6,790	127	121

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	5,684	7,703
3/4 - in	404	456
1 - in	637	707
1.5 - in	32	32
2 - in	19	21
3 - in	4	6
4 - in	5	7
6 - in	4	5
8 - in	1	1
Total	6,790	8,938

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 CCF (or state otherwise)									
Classification	During Current Year								Subtotal
	January	February	March	April	May	June	July		
Residential	37,581	33,202	30,021	32,331	46,553	66,466	79,509		325,663
Commercial	3,145	2,744	2,764	2,914	2,988	5,148	5,378		25,081
Industrial	84	119	159	524	(109)	145	161		1,083
Public authorities	1,394	1,224	827	1,040	3,123	4,925	5,203		17,736
Irrigation	193	277	249	446	1,290	1,532	1,752		5,739
Other (specify)	11	21	18	17	43	42	29		181
Total	42,408	37,587	34,038	37,272	53,888	78,258	92,032		375,483
Classification	During Current Year							Subtotal	Total Prior Year
	August	September	October	November	December				
Residential	82,712	81,703	58,618	44,950	32,587	300,570	626,233		636,225
Commercial	5,936	5,341	5,124	4,078	3,039	23,518	48,599		46,437
Industrial	272	514	165	298	334	1,583	2,666		2,415
Public authorities	5,560	5,514	4,583	2,303	1,595	19,555	37,291		35,972
Irrigation	1,994	2,037	1,513	970	342	6,856	12,595		13,050
Other (specify)	42	26	19	32	29	148	329		410
Total	96,516	95,135	70,022	52,631	37,926	352,230	727,713		734,509

Total acres irrigated: \_\_\_\_\_

Total population served: \_\_\_\_\_



**SCHEDULE E-1**  
**FOR ALL WATER COMPANIES**  
**SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA**

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

1. Current Fiscal Agent:

Name: Five Star Bank  
 Address: 6810 Five Star Blvd., Rocklin CA 95677  
 Phone Number: 916-626-5000  
 Account Number: 4200135 (Regional Project) 4509498 (River Island)  
 Date Hired: July 2008

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

\$ 604,712

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch		
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>	-	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$	907,074
Add: Surcharge collections		582,376
Interest earned		24,363
Other deposits		
Less: Loan payments		(404,714)
Bank charges		
Other withdrawals		
Balance at end of year	\$	1,109,098

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	\$ 26,934
Deposits during the year	_____
Interest earned for calendar year	746
Withdrawals from this account	_____
Balance at end of year	\$ 27,680

4. Reason or Purpose of Withdrawal from this bank account:

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**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.  
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

4/30/26  
\_\_\_\_\_  
Date

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