Received _____

Examined _____

U# _____

CLASS D
WATER UTILITIES

2025
ANNUAL REPORT
OF

Del Oro Water Co., Inc.

Lime Saddle 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

	Page
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.

CLASS D WATER UTILITIES

(HAVING LESS THAN 500 SERVICE CONNECTIONS)

Del Oro Water Co., Inc. - Lime Saddle District

(Name under which corporation, partnership or individual is doing business)

Drawer 5172, Chico, California 95927

(Official mailing address)

Paradise, Butte County

(Service Area - Town and County)

Telephone Number: 530-717-2500 **Fax Number:** 530-717-2639

Email Address: janice@delorowater .com

GENERAL INFORMATION

(Attach a supplementary statement, if necessary)

RETURN ORIGINAL TO COMMISSION, NO PHOTOCOPIES.

1. If a corporation show:
   (A) Date of organization 1963 incorporated in the State of California
   (B) Names, titles and addresses of principal officers: Robert S. Fortino, Chief Exrecutivr Officer - Director
   Bryan Fortino, Chief Financial Officer - Director
   Janice Hanna - Secretary
   Drawer 5172, Chico, California 95927
2. If unincorporated provide the name and address of the owner(s) or the partners:
3. Name, title, email, and telephone number of:
   (A) One person listed above to receive correspondence: Janice Hanna, Secretary, 530-809-3960
   (B) Person responsible for operations and services: Bryan Fortino, Chief Financial Office, 530-809-3959
4. Were any contracts or agreements in effect with any organization or person covering service, supervision and/or management of your business affairs during the year? (Yes or No) **NO**
   If so, what was the nature and the amount of each payment made under the agreement, to whom were payments made, and to what account was each payment charged?
5. State the names of associated companies or persons which, directly or indirectly, or through one or more intermediaries, control, or are controlled by, or are under common control with respondent:

PUBLIC HEALTH STATUS	Yes	No	Latest Date
6. Has state or local health department inspection been made during the year?			
7. Are routine laboratory tests of water being made?			
8. Has state health department water supply permit been obtained? (Indicate date)			
9. If no permit has been obtained, state whether application has been made and when.			
10. Show expiration date if state permit is temporary.			

11. List Name, Grade, and License Number of all Licensed Operators:
    Jim Roberts T2-13963 & D3-20597
    Keven Jones T3-38634 & D3-48422
    Jessen Moffatt D2-59870
12. This annual report was prepared by:
    Name of firm or consultant:
    Address of firm or consultant:
    Email address of firm or consultant:
    Phone Number of firm or consultant:

Excess Capacity and Non-Tariffed Services

NOTE: In D.00-07-018, D.03-04-028, and D. 04-12-023, the CPUC set forth rules and requirements regarding water utilities provision of non-tariffed services using excess capacity. These decisions require water utilities to: 1) file an advice letter requesting Commission approval of that service, 2) provide information regarding non-tariffed goods/services in each companies Annual Report to the Commission.

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 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	2,565,199
3.1	101.1	Water Plant in Service - SDWBA/SRF	A-1, A-1b	1,322,571
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	(26,191)
13.1		Total Utility Plant		$ 3,861,579
14.1	108	Accumulated Depreciation of Water Plant	A-2	(1,567,225)
15.1	108.1	Accumulated Amortization of SDWBA/SRF loan	A-2	(566,334)
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		$ (2,133,559)
19.1		Net Utility Plant		$ 1,728,020
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		50,806
31.1	132	Cash - Special Deposits		56,047
32.1	141	Accounts Receivable - Customers		28,710
33.1	142	Receivables from Affiliated Companies		
34.1	143	Accumulated Provision for Uncollectible Accounts		
35.1	151	Materials and Supplies		
36.1	174	Other Current Assets		16,614
37.1		Total current and accrued assets		$ 152,178
38.1				
39.1	180	Deferred Charges		
40.1	181	Accumulated Deferred Income Tax Assets		
41.1				
42.1		**Total Assets and Other Debits**		$ 1,880,197

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	1,387,312
6.2	215	Retained Earnings	A-8	(989,859)
7.2		Total corporate capital and retained earnings		$ 397,453
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	543,377
14.2				
15.2		**CURRENT AND ACCRUED LIABILITIES**		
16.2	230	Payables to Affiliated Companies		27,527
17.2	231	Accounts Payable		12,362
18.2	232	Short-term Notes Payable		
19.2	233	Customer Deposits		3,919
20.2	236	Taxes Accrued		169
21.2	237	Interest Accrued		
22.2	241	Other Current Liabilities		5,495
23.2		Total current and accrued liabilities		$ 49,472
24.2				
25.2		**DEFERRED CREDITS**		
26.2	252	Advances for Construction		-
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		14,770
31.2		Total deferred credits		$ 14,770
32.2				
33.2		**CONTRIBUTIONS IN AID OF CONSTRUCTION**		
34.2	265	Contributions in Aid of Construction		1,891,492
35.2	272	Accumulated Amortization of Contributions (negative number)		(1,016,366)
36.2		Net Contributions in Aid of Construction		$ 875,126
37.2		**Total Liabilities and Other Credits**		$ 1,880,197

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)	2,484,152	81,047	-	-	$ 2,565,199
2	101.1	Water Plant In Service - SDWBA/SRF (Sch A-1b)	1,322,571	-	-	-	$ 1,322,571
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	(35,227)			9,036	$ (26,191)
12		**Total utility plant**	$ 3,771,495	$ 81,047	$ -	$ 9,036	$ 3,861,579

*** 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	57,062				$ 57,062
4		Total non-depreciable plant	$ 57,062	$ -	$ -	$ -	$ 57,062
5							
6		**DEPRECIABLE PLANT**					
7	304	Structures		18,900			$ 18,900
8	307	Wells	154,857				$ 154,857
9	311	Pumping Equipment	800,801	25,778			$ 826,579
10	317	Other Water Source Plant					$ -
11	320	Water Treatment Plant	210,190				$ 210,190
12	330	Reservoirs, Tanks and Standpipes	306,834				$ 306,834
13	331	Water Mains	914,564				$ 914,564
14	333	Services and Meter Installations	1,618	33,500			$ 35,118
15	334	Meters	34,112	2,870			$ 36,982
16	335	Hydrants					$ -
17	339	Other Equipment	3,888				$ 3,888
18	340	Office Furniture and Equipment	226				$ 226
19	341	Transportation Equipment					$ -
20		Total depreciable plant	$ 2,427,090	$ 81,047	$ -	$ -	$ 2,508,137
21		**Total water plant in service**	$ 2,484,152	$ 81,047	$ -	$ -	$ 2,565,199

*** 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 in Lime Saddle District. The above total reflects the entire total for the Regional Intertie Project. **Lime Saddle's portion of the shared SRF Loan for the Regional Intertie Project is $1,322,571

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

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

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

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

Line No.	Item (a)	Account 108 Accumulated Depreciation of Water Plant (b)	Account 108.1 Accumulated Amortization of SDWBA/SRF (c)	Account 108.2 Accumulated Depreciation of Water Plant - Grant Funds (d)	Account 108.3 Accumulated Depreciation of Water Plant - Other (e)	Account 122 Accumulated Depreciation of Non-Water Utility Property (f)
1	Balance in reserves at beginning of year	1,511,539	521,560			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	35,915	16,338			
4	(b) Charged to Account 403	10,736				
5	(c) Charged to Account 407		28,436			
6	(d) Charged to Account 426					
7	(e) Charged to clearing accounts.					
8	(f) Salvage recovered					
9	(g) All other credits	9,036				
10	Total Credits	$ 55,686	$ 44,774	$ -	$ -	$ -
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired					
13	(b) Cost of removal					
14	(c) All other debits					
15	Total debits	$ -	$ -	$ -	$ -	$ -
16	Balance in reserve at end of year	$ 1,567,225	$ 566,334	$ -	$ -	$ -
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.	1,387,312
2		
3		
4		
5	Total	$ 1,387,312

SCHEDULE A-8
Account 215 - Retained Earnings
(Corporations Only)

Line No	Item (a)	Amount (b)
1	Balance beginning of year	(1,042,939)
2	Add: Credits	
3	Net income	53,079
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	$ 53,079
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	$ (989,859)

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	DWR Construction	6/5/10	2030	26,307	2.50%	449	449
2	SRF Loan	9/1/09	1/1/45	517,070	2.28%	10,840	10,840
3	CAT Financial	10/14/20	10/14/25	-	4.50%	313	313
4							
5							
6							
7							
8			Total	$ 543,377		$ 11,603	$ 11,603

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	452,980
3				
4		**OPERATING REVENUE DEDUCTIONS**		
5	401	Operating Expenses	B-2	334,768
6	403	Depreciation Expense	A-2	10,736
7	407	SDWBA Loan Amortization Expense	A-2	28,436
8	408	Taxes Other Than Income Taxes	B-3	15,895
9	409	State Corporate Income Tax Expense	B-3	-
10	410	Federal Corporate Income Tax Expense	B-3	-
11		**Total operating revenue deductions**		$ 389,834
12		**Total utility operating income**		$ 63,146
13				
14		**OTHER INCOME AND DEDUCTIONS**		
15	421	Non-Utility Income	B-4	2,502
16	426	Miscellaneous Non-Utility Expense	B-4	967
17	427	Interest Expense (excluding SDWBA)	B-5	762
18	427	Interest Expense (SDWBA)	B-5	10,840
19		**Total other income and deductions**		$ (10,067)
20		**Net income / <Loss>**		$ 53,079

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	1,704
16			
17	470	Metered water revenue	
18		470.1 Residential, Single-family, Multiple Dwelling Units	307,747
19		470.2 Commercial and Multi-residential Master Metered	23,990
20		470.3 Large Water Users	21,564
21		470.4 Safe Drinking Water Bond Surcharge	39,200
22		470.5 Other Metered Revenues	335
23		Subtotal	$ 392,836
24		Total water service revenues	$ 394,540
25			
26	480	Other water revenue	58,440
27		Total Operating Revenues	$ 452,980

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	14,307
4	615	Power	129,054
5	618	Other Volume Related Expenses	9,306
6		Total volume related expenses	$ 152,666
7			
8		**NON-VOLUME RELATED EXPENSES**	
9	630	Employee Labor	37,069
10	640	Materials	6,753
11	650	Contract Work	617
12	660	Transportation Expense	9,592
13	664	Other Plant Maintenance Expenses	
14		Total non-volume related expenses	$ 54,031
15		Total plant operation and maintenance exp.	$ 206,697
16			
17		**ADMINISTRATIVE AND GENERAL EXPENSES**	
18	670	Office Salaries	26,771
19	671	Management Salaries	24,309
20	674	Employee Pensions and Benefits	20,605
21	676	Uncollectible Accounts Expense	
22	678	Office Services and Rentals	4,082
23	681	Office Supplies and Expenses	15,311
24	682	Professional Services	2,526
25	684	Insurance	22,250
26	688	Regulatory Compliance Expense	10,385
27	689	General Expenses	1,832
28		Total administrative and general expenses	$ 128,072
29	800	Expenses Capitalized - Credit (Optional)	
30	900	Clearing Accounts (Optional)	
31		Net administrative and general expense	$ 128,072
32		Total Operating Expenses	$ 334,768

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

Line No.	Type of Tax (a)	Distribution of Taxes Charged: Water (b)	Distribution of Taxes Charged: Nonutility (c)	Total Taxes Charged During Year (d)
1	408 Taxes other than income taxes:			
2	408.1 Property taxes	8,614		$ 8,614
3	408.2 Payroll taxes	6,532		$ 6,532
4	408.3 Other taxes and licenses	748		$ 748
5	Total taxes other than income taxes	$ 15,895	$ -	$ 15,895
6				
7	409 State corporate income tax			$ -
8	410 Federal corporate income tax			$ -
9	Total income taxes	$ -	$ -	$ -
10				
11	Total	$ 15,895	$ -	$ 15,895

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	27	
2	Bank Interest - SRF	76	
3	Rental Income	2,400	
4	Recognize costs related to the camp fire		967
5	Total	$ 2,502	$ 967

SCHEDULE B-5
Account 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	10,840
2	Interest on other (give details below):	
3	DWR Loan Interest	449
4	CAT Financial Loan Interest	313
5		
6		
7		
8		
9		
10	Total	$ 11,603

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
Pentz Rd.	1	8"	45	70	12,742
Country Club Dr.	2	6"	N/A	25	-
Sierra Del Sol	3	6"	376	75	13,071
OTHER					
Streams or Springs Location of Diversion Point	Flow in Priority Right		(Unit) Diversions		Annual Quantities Diverted
	Claim	Capacity	Max	Min	Unit
Purchased water (unit)					
Supplier:				Annual Quantity	
Butte County Lake Oroville Reservoir				49043	
Paradise Irrigation District				0	

SCHEDULE D - WATER DELIVERED TO METERED CUSTOMERS (in CCF or state otherwise)			
	Month of Year		Total for Year
Classification	Maximum	Minimum	
Residential	Sept	Mar	59,502
Industrial/Commercial	Jul	Apr	3,446
Irrigation	Jul	Jan	280
Fire Protection (public)			
Fire Protection (private)			
Other (specify)	Jul	Jan	427
		Total	63,655

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	37,069		$ 37,069
2	670	Office salaries	9	26,771		$ 26,771
3	671	Management salaries	2	24,309		$ 24,309
4		Total	18	$ 88,149	$ -	$ 88,149

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

SCHEDULE G - TOTAL METERS AND SERVICES (Active and Inactive)		
Size	Meters	Services
5/8 x 3/4-in	189	282
3/4-in	59	62
1-in	33	47
1.5'-in	1	1
2'-in	5	5
4'-in	1	1
6'-in	1	1
Total	289	399

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

SCHEDULE I - SERVICE CONNECTIONS AT END OF YEAR								
	Active			Inactive			Total connections	
Classification	Metered	Flat	Total	Metered	Flat	Total	Metered	Flat
Residential	273		273	109		109	382	-
Industrial/Commercial	8		8	1		1	9	-
Irrigation	2		2			-	2	-
Fire Protection (public)			-			-	-	-
Fire Protection (private)			-			-	-	-
Other (specify)	6		6			-	6	-
			-			-	-	-
Total	289	-	289	110	-	110	399	-

NOTE: Total connections (metered plus flat) should agree with total services in Schedule G.

SCHEDULE J - STORAGE FACILITIES		
Description	No.	Combined capacity in gallons
Concrete		
Earth		
Wood		
Steel	4	2,080,000
Other		
Total	4	2,080,000

SCHEDULE K - FOOTAGES OF PIPE (EXCLUDING SERVICE PIPES)					
Description	2" and under	2 1/4 to 3 1/4	4"	Other sizes (4"-16")	Totals
Cast Iron					-
Welded steel					-
Standard screw					-
Cement-asbestos					-
Plastic				13,200	13,200
Other (cement/asbestos/transite & C-900 PVC)				79,200	79,200
					-
					-
Total	-	-	-	92,400	92,400

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:

$ 39,200

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch	75	$ 16.03
3/4 inch	38	$ 24.03
1 inch	6	$ 40.06
1 1/2 inch		$ 80.12
2 inch	2	$ 128.19
3 inch		$ 240.37
4 inch		$ 400.61
6 inch	1	$ 801.22
Number of Flat Rate Customers		
Total	122	

3. Summary of the bank account activities showing:

Balance at beginning of year	$ 30,450
Add: Surcharge collections	38,004
Interest earned	76
Other deposits	
Less: Loan payments	(29,997)
Bank charges	
Other withdrawals	
Balance at end of year	$ 38,534

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:	Five Star Bank
Address:	6810 Five Star Blvd., Rocklin, CA 95677
Account Number:	7500036
Date Opened:	December 2013

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

A. Commercial

NAME	AMOUNT
	$
	$
	$
	$
	$

B. Residential

NAME	AMOUNT
	$
	$
	$
	$
	$

3. Summary of the bank account activities showing:

	AMOUNT
Balance at beginning of year	$ 17,041
Deposits during the year	$
Interest earned for calendar year	$ 472
Withdrawals from this account	$
Balance at end of year	$ 17,513

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. - Lime Saddle 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	April 30, 2026
Telephone Number	Date