

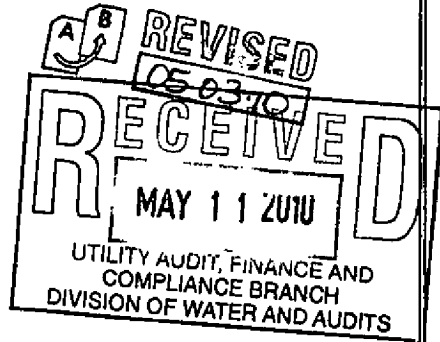
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Received _____
Examined _____

**CLASS B and C
WATER UTILITIES**

U# _____

**2009
ANNUAL REPORT
OF**



Del Oro Water Co., Inc.

Ferndale District

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

Drawer 5172, Chico, CA

95927

(OFFICIAL MAILING ADDRESS)

ZIP

**TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2009**

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2010

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GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NOT LATER THAN MARCH 31, 2010**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION
DIVISION OF WATER AND AUDITS
ATTN: KAYODE KAJOPAIYE
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298
kok@cpuc.ca.gov**

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Oath on Page 34, must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in ink or by the use of a typewriter. Computer generated report forms may be substituted.
5. 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.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. The totals of the details in the latter must agree with the balances of the accounts to which they refer.
7. 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.
8. 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.
9. This report must cover the calendar year from January 1, 2009, through December 31, 2009. Fiscal year reports will not be accepted.

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. Common plant allocated to water should be indicated with water plant figures in Net Plant Investment.
2. The capitalization section for those reporting on both California Only and Total System Forms should be identical and completed with Total Company Data. Be sure that Advances for Construction include California water data only.
3. Complete the operation section with California water revenues and expenses, but if necessary, remove interdepartmental revenues and expenses.
4. All other utility and nonutility revenues and expenses are netted on Line No. 38.

GENERAL INFORMATION

1 Name under which utility is doing business: Del Oro Water Co., Inc.
Ferndale District

2 Official mailing address:
Drawer 5172, Chico, CA ZIP 95927

3 Name and title of person to whom correspondence should be addressed:
Janice Hanna, Secretary/Director Corporate Accounting Telephone 530-894-1100 *103

4 Address where accounting records are maintained:
426 Broadway, Suite 301, Chico, CA 95928

5 Service Area (Refer to district reports if applicable):
Ferndale, Humboldt County

6 Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
Name: Paul Matulich
Address: Drawer 5172 Telephone 530-894-1100
Chico, CA 95927

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.
Organized under laws of (state) California Date: 1963

Principal Officers:
(Name) Robert S. Fortino (Title) President
(Name) Janice Hanna (Title) Secretary
(Name) _____ (Title) _____
(Name) _____ (Title) _____

8 Names of associated companies:

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

Date: _____

Date: _____

Date: _____

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:

Troy Hubner T2-20680 & D2-20600
Pete Thoresen T2-27745 & D2-20602

BALANCE SHEET AND CAPITALIZATION DATA

Calendar Year 2009

NAME OF UTILITY Del Oro Water Co., Ferndale District PHONE 530-894-1100

PERSON RESPONSIBLE FOR THIS REPORT Janice Hanna

	<u>01/01/09</u>	<u>12/31/09</u>	<u>Average</u>
BALANCE SHEET DATA			
1 Intangible Plant	588	588	588
2 Land and Land Rights	12,355	12,355	12,355
3 Depreciable Plant	1,487,859	1,491,830	1,489,845
4 Gross Plant in Service	1,500,802	1,504,773	1,502,788
5 Less: Accumulated Depreciation	(535,175)	(581,342)	(558,259)
6 Net Water Plant in Service	965,627	923,431	944,529
7 Water Plant Held for Future Use			-
8 Construction Work in Progress	4,428	111,842	58,135
9 Materials and Supplies	1,790	1,790	-
10 Less: Advances for Construction	(69,148)	(67,346)	(68,247)
11 Less: Contribution in Aid of Construction	(2,685)	0	(1,343)
12 Less: Accumulated Deferred Income and Investment Tax Credits	()	()	0
13 Net Plant Investment	<u>900,012</u>	<u>969,717</u>	<u>934,865</u>
CAPITALIZATION			
14 Common Stock			-
15 Proprietary Capital (Individual or Partnership)			-
16 Paid-in Capital	751,960	751,959	751,960
17 Retained Earnings	305,276	322,466	313,871
18 Common Stock and Equity (Lines 14 through 17)	<u>1,057,236</u>	<u>1,074,425</u>	<u>1,065,830</u>
19 Preferred Stock			-
20 Long-Term Debt			-
21 Notes Payable			0
22 Total Capitalization (Lines 18 through 21)	<u>1,057,236</u>	<u>1,074,425</u>	<u>1,065,830</u>

INCOME STATEMENT AND OTHER DATA
Calendar Year 2009

NAME OF UTILITY Del Oro Water Co., Ferndale District

PHONE 530-894-1100

	Annual Amount
INCOME STATEMENT	
23 Unmetered Water Revenue	<u>215,936</u>
24 Fire Protection Revenue	<u> </u>
25 Irrigation Revenue	<u> </u>
26 Metered Water Revenue	<u>245,370</u>
27 Total Operating Revenue	<u>461,306</u>
28 <u>Operating Expenses</u>	<u>271,863</u>
29 Depreciation Expense (Composite Rate _____)	<u>43,482</u>
30 Amortization and Property Losses	<u> </u>
31 Property Taxes	<u>17,360</u>
32 Taxes Other Than Income Taxes	<u>8,561</u>
33 Total Operating Revenue Deduction Before Taxes	<u>120,040</u>
34 California Corp. Franchise Tax	<u>10,091</u>
35 Federal Corporate Income Tax	<u>15,608</u>
36 Total Operating Revenue Deduction After Taxes	<u>94,341</u>
37 Net Operating Income (Loss) - California Water Operations	<u>94,341</u>
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	<u>236</u>
39 Income Available for Fixed Charges	<u> </u>
40 Interest Expense	<u> </u>
41 Net Income (Loss) Before Dividends	<u>94,577</u>
42 Preferred Stock Dividends	<u> </u>
43 Net Income (Loss) Available for Common Stock	<u>94,577</u>

OTHER DATA		
44 Refunds of Advances for Construction		<u> </u>
45 Total Payroll Charged to Operating Expenses		<u>114,729</u>
46 Purchased Water		<u> </u>
47 Power		<u>7,155</u>

<u>Active Service Connections</u>	<u>(Exc. Fire Protect.)</u>	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		<u>754</u>	<u>760</u>	<u>757</u>
49 Flat Rate Service Connections		<u>3</u>	<u>0</u>	<u>2</u>
50 Total Active Service Connections		<u>757</u>	<u>760</u>	<u>759</u>

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 2009:

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 (by account)	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number (by account)	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 (by account)	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number

**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)
UTILITY PLANT					
1	101	Water plant in service	A-1	1,504,773	1,500,802
2	103	Water plant held for future use	A-1 & A-1b	-	-
3	104	Water plant purchased or sold	A-1	-	-
4	105	Water plant construction work in progress	A-1	111,842	4,428
5		Total utility plant		1,616,615	1,505,230
6	106	Accumulated depreciation of water plant	A-3	(581,342)	(535,175)
7	114	Water plant acquisition adjustments	A-1		
8		Total amortization and adjustments		(581,342)	(535,175)
9		Net utility plant		1,035,273	970,055
INVESTMENTS					
10	121	Non-utility property and other assets			
11	122	Accumulated depreciation of non-utility property	A-3	-	-
12		Net non-utility property		-	-
13	123	Investments in associated companies			
14	124	Other investments			
15		Total investments		-	-
CURRENT AND ACCRUED ASSETS					
16	131	Cash		120,911	142,030
17	132	Special accounts			
18	141	Accounts receivable - customers		37,731	35,909
19	142	Receivables from associated companies		1,199	
20	143	Accumulated provision for uncollectible accounts			
21	151	Materials and supplies		1,790	1,790
22	174	Other current assets		1,983	1,766
23		Total current and accrued assets		163,614	181,494
24	180	Deferred charges	A-5	1,787	2,681
25		Total assets and deferred charges		1,200,674	1,154,230

**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)
		CORPORATE CAPITAL AND SURPLUS			
1	201	Common stock	A-6		
2	204	Preferred stock	A-6		
3	211	Other paid-in capital	A-8	751,959	751,960
4	215	Retained earnings	A-9	322,466	305,276
5		Total corporate capital and retained earnings		1,074,425	1,057,236
		PROPRIETARY CAPITAL			
6	218	Proprietary capital	A-10	-	-
7	218.1	Proprietary drawings			
8		Total proprietary capital		-	-
		LONG TERM DEBT			
9	224	Long term debt	A-11		
10	225	Advances from associated companies	A-12	-	-
		CURRENT AND ACCRUED LIABILITIES			
11	231	Accounts payable		16,910	15,380
12	232	Short term notes payable			
13	233	Customer deposits		1,791	1,269
14	235	Payables to associated companies	A-13	4,721	3,284
15	236	Accrued taxes			
16	237	Accrued interest			
17	241	Other current liabilities	A-14	1,538	5,150
18		Total current and accrued liabilities		24,960	25,083
		DEFERRED CREDITS			
19	252	Advances for construction	A-15	67,346	69,148
20	253	Other credits		8,244	78
21	255	Accumulated deferred investment tax credits	A-16		
22	282	Accumulated deferred income taxes - ACRS depreciation	A-16		
23	283	Accumulated deferred income taxes - other	A-16	25,699	
24		Total deferred credits		101,288	69,226
		CONTRIBUTIONS IN AID OF CONSTRUCTION			
25	271	Contributions in aid of construction	A-17	16,086	16,086
26	272	Accumulated amortization of contributions		(16,086)	(13,401)
27		Net contributions in aid of construction		-	2,685
28		Total liabilities and other credits		1,200,673	1,154,230

**SCHEDULE A-1
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plt Additions During year (c)	Plt Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water plant in service	1,500,802	3,971	-	-	1,504,773
2	103	Water plant held for future use	-	-	-	-	-
3	104	Water plant purchased or sold	-	-	-	-	-
4	105	Construction work in progress - water plant	4,428	107,414			111,842
5	114	Water plant acquisition adjustments					-
6		Total utility plant	1,505,230	111,385	-	-	1,616,615

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

**SCHEDULE A-1a
Account No. 101 - Water Plant in Service**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plt Additions During year (c)	Plt Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
		NON-DEPRECIABLE PLANT					
1	301	Intangible plant	588				588
2	303	Land	12,355	-			12,355
3		Total non-depreciable plant	12,943	-	-	-	12,943
		DEPRECIABLE PLANT					
4	304	Structures	3,909				3,909
5	307	Wells	20,120	-			20,120
6	317	Other water source plant					-
7	311	Pumping equipment	106,083	-			106,083
8	320	Water treatment plant	453,146	3,089			456,235
9	330	Reservoirs, tanks and sandpipes	74,012	-			74,012
10	331	Water mains	595,743	-			595,743
11	333	Services and meter installations	155,184				155,184
12	334	Meters	31,489				31,489
13	335	Hydrants	7,743	558			8,301
14	339	Other equipment	17,236	-			17,236
15	340	Office furniture and equipment	1,743	325			2,068
16	341	Transportation equipment	21,451				21,451
17		Total depreciable plant	1,487,859	3,971	-	-	1,491,830
18		Total water plant in service	1,500,802	3,971	-	-	1,504,773

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

SCHEDULE A-1b
Account No. 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				
2	None			
3				
4				
5				
6				
7				
8				
9				
10	Total			

SCHEDULE A-2
Account No. 121 - Non-utility Property and Other Assets

Line No.	Name and Description of Property (a)	Book Value End of Year (b)
1		
2	None	
3		
4		
5		
6		
7		
8		
9		
10	Total	

SCHEDULE A-3
Account Nos. 108 and 122 - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 106 Water Plant (b)	Account 106.1 SDWBA Loans (c)	Account 122 Non-utility Property (d)
1	Balance in reserves at beginning of year	535,175		
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	44,599		
4	(b) Charged to Account No 272	1,568		
5	(c) Charged to clearing accounts			
6	(d) Salvage recovered			
7	(e) All other credits (Footnote 2)			
8	Total Credits	46,167	-	-
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired			
11	(b) Cost of removal			
12	(c) All other debits (Footnote 3)			
13	Total debits	-	-	-
14	Balance in reserve at end of year	581,342	-	-
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE			%
16				
17	(2) EXPLANATION OF ALL OTHER CREDITS:			
18				
19				
20				
21				
22				
23	(3) EXPLANATION OF ALL OTHER DEBITS:			
24				
25				
26				
27				
28				
29	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION			
30	(a) Straight line			
31	(b) Liberalized			
32	(1) Sum of the years digits			
33	(2) Double declining balance			
34	(3) Other			
35	(c) Both straight line and liberalized			

SCHEDULE A-3a
Account No. 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	1,428	117			1,545
2	307	Wells	7,501	604			8,105
3	317	Other water source plant	-				-
4	311	Pumping equipment	36,856	3,340			40,196
5	320	Water treatment plant	161,123	14,588			175,711
6	330	Reservoirs, tanks and sandpipes	27,574	2,456			30,030
7	331	Water mains	206,118	19,681			225,799
8	333	Services and meter installations	54,177	4,663			58,840
9	334	Meters	9,943	44			9,987
10	335	Hydrants	1,848	233			2,081
11	339	Other equipment	5,115	371			5,486
12	340	Office furniture and equipment	1,441	70			1,511
13	341	Transportation equipment	21,451	-			21,451
14		Total	534,575	46,167	-	-	580,742

SCHEDULE A-4
Account No. 174 - Other Current Assets

Line No.	Item (a)	Amount (b)
1	Prepaid Insurance	1,983
2		
3		
4		
5		
6		
7		
8		
9		
10		

SCHEDULE A-5

Accounts Nos. 180 and 253 - Unamortized debt discount and expense and unamortized premium on debt

1. Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium on Debt, particulars of discount and expense or premium applicable to each class and series of long-term debt.
2. Show premium amounts in red or by enclosure in parentheses.
3. In column (b) show the principal amount of bonds or other long-term debt originally issued.
4. In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
5. Furnish particulars regarding the treatment of debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year, also, date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.
6. Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.

Line No.	Designation of Long-Term Debts (a)	Principal Amount of Securities to Which Discount and Expense, or Premium Minus Expense, Relates (b)	Total Discount and Expense or Net Premium (c)	Amortization Period		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance End of Year (i)
				From (d)	To (e)				
1	Other/Rate Cash					2,681		(894)	1,787
2									
3									
4									
5									
6									
7									
8									
9									
10									
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28									

SCHEDULE A-6
Account Nos. 201 and 204 - Capital Stock

Line No.	Class of Stock (a)	Date of Issue (b)	Number of Shares Authorized by Articles of Incorporation (c)	Par or Stated Value (d)	Number of Shares Outstanding (e)	Amount Outstanding End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	None							
2								
3								
4								
5								
6								
7								
8							Total	

SCHEDULE A-7
Record of Stockholders at End of Year

Line No.	COMMON STOCK	Number of Shares (b)	PREFERRED STOCK	Number of Shares (d)
	Name (a)		Name (c)	
1	None			
2				
3				
4				
5				
6				
7				
8				
9				
10	Total number of shares		Total number of shares	

SCHEDULE A-8
Account No. 211 - Other Paid in Capital (Corporations only)

Line No.	Type of Paid in Capital (a)	Balance End of Year (b)
1	Parent Company / UMS	751,960
2		
3		
4		
5		
6		
7		
8	Total	751,960

SCHEDULE A-9
Account No. 215 - Retained Earnings
(Corporations Only)

Line No	Item (a)	Amount (b)
1	Balance beginning of year	305,276
2	CREDITS	
3	Net income	94,574
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	94,574
7		
8	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	399,851

SCHEDULE A-10
Account No. 218 - Proprietary Capital
(Sole Proprietor or Partnership)

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	CREDITS	
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total Credits	
7	DEBITS	
8	Net losses	
9	Withdrawals during year	
10	Other debits (detail)	
11	Total Debits	
12	Balance end of year	

SCHEDULE A-11
Account No. 224 - Long-Term Debt

Line No.	Class (a)	Name of Issue (b)	Date of Issue (c)	Date of Maturity (d)	Principal Amount Authorized (e)	Outstanding Per Balance Sheet (f)	Interest Rate (g)	Interest Accrued During Year (h)	Sinking Fund (i)	Interest Paid During Year (j)
1										
2										
3										
4										
5										
6										

SCHEDULE A-12
Account No. 225 - Advances from Associated Companies

Line No.	Nature of Obligation (a)	Amount of Obligation (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1					
2	None				
3					
4					
5					
6	Totals				

Schedule A-13
Account No. 235 - Payables to Associated Companies

Line No.	Nature of Obligation (a)	Balance End of Year (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1	Del Oro Water Co./Allocation	4,721			
2					
3					
4					
5					
6	Totals				

SCHEDULE A-14
Account No. 241 - Other Current Liabilities

Line No.	Description (a)	Balance End of Year (b)
1	CPUC Surcharge	1,538
2		
3		
4		
5	Total	1,538

SCHEDULE A-15
Account No. 252 - Advances for Construction

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year		69,148
2	Additions during year		
3	Subtotal - Beginning balance plus additions during year		69,148
4	Charges during year:		
5	Refunds		
6	Percentage of revenue basis	1,803	
7	Proportionate cost basis		
8	Present worth basis		
9	Total refunds	1,803	
10	Transfers to Acct. 271, Contributions in aid of Construction		
11	Due to expiration of contracts		
12	Due to present worth discount		
13	Total transfers to Acct. 271	0	
14	Securities Exchanged for Contracts (Enter detail below)		
15	Subtotal - charges during year	1,803	
16	Balance end of year		67,346

SCHEDULE A-16
Account Nos. 255, 282, and 283 - Deferred Taxes

Line No.	Item (a)	Account 255 Investment Tax Credit (b)	Account 282 Income Tax - ACRS Depreciation (c)	Account 283 - Other (d)
1	Federal & State Taxes			25,699
2				
3				
4				
5	Total			25,699

SCHEDULE A-17

Account No. 271 - Contributions in Aid of Construction

Instructions for Preparation of Schedule of Contributions in Aid of Construction

1. The credit balance in the account other than that portion of the balance relating to non-depreciable property (column d), to property retired prior to January 1, 1955 (column e), shall be written off through charges to this account and credits to Account No. 106, Accumulated depreciation of water plant, over a period equal to the estimated service life of the property involved. Upon retirement of depreciable property for which a depreciation reserve has been created through charges to this account, the cost thereof shall be credited to the appropriate plant account and concurrently charged to Account No. 106. If the property is retired prior to the service life originally estimated, the balance in this account with respect to the retired property shall be transferred to the depreciation reserve account.
2. That portion of the balance applicable to non-depreciable property shall remain unchanged until the property is sold or otherwise retired. Upon retirement, the cost of such non-depreciable property acquired by donation or through use of donated funds shall be credited to the appropriate plant account and charged to this account to clear the credit balance carried herein.
3. That portion of the balance representing donations on property retired prior to January 1, 1955 (column e), and the amount of depreciation accrued to January 1, 1955, on property in service (column f), shall not be transferred from this account or otherwise disposed of without first receiving written authorization from the Commission.

Line No.		Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 ² (e)	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 ³ (f)
			Depreciable (c)	Non-Depreciable ¹ (d)		
1	Balance beginning of year	16,086	13,401			
2	Add: Credits to account during year					
3	Contributions revived during year					
4	Other credits*					
5	Total credits		-			
6	Deduct: Debits to Account during year					
7	Depreciation charges for year		2,685			
8	Non-depreciable donated property retired					
9	Other debits*					
10	Total debits		2,685			
11	Balance end of year	16,086	16,086			

* Indicate nature of these items and show the accounts affected by the contra entries

**SCHEDULE B
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
UTILITY OPERATING INCOME				
1	400	Operating Revenues	B-1	461,306
OPERATING REVENUE DEDUCTIONS				
2	401	Operating expenses	B-2	271,863
3	403	Depreciation expense	A-3	46,167
4	407	SDWBA loan amortization expense	pages 7 & 8	
5	408	Taxes other than income taxes	B-3	36,012
6	409	State corporate income tax expense	B-3	10,091
7	410	Federal corporate income tax expense	B-3	15,608
8		Total operating revenue deductions		379,741
9		Total utility operating income		81,565
OTHER INCOME AND DEDUCTIONS				
10	421	Non-utility income	B-5	236
11	426	Miscellaneous non-utility expense	B-5	-
12	427	Interest expense	B-6	(3,714)
13		Total other income and deductions		(3,478)
14		Net income		78,087

SCHEDULE B-1
Account No. 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)
WATER SERVICE REVENUES					
1	460	Unmetered water revenue			
2		460.1 Single - family residential	205,534	172,519	33,015
3		460.2 Commercial and multi-residential			-
4		460.3 Large water users			-
5		460.5 Safe Drinking Water Bond Surcharge			-
6		460.9 Other unmetered revenue			-
7		Sub-total	205,534	172,519	33,015
8	462	Fire protection revenue			
9		462.1 Public fire protection			-
10		462.2 Private fire protection			-
11		Sub-total	-	-	-
12	465	Irrigation revenue			-
13	470	Metered water revenue			
14		470.1 Single-family residential	191,238	200,859	(9,621)
15		470.2 Commercial and multi-residential	18,064	21,635	(3,571)
16		470.3 Large water users	15,377	23,574	(8,197)
17		470.5 Safe Drinking Water Bond Surcharge			-
18		470.9 Other metered revenue	20,691	10,030	10,661
19		Sub-total	245,370	256,098	(10,728)
20		Total water service revenues	450,905	428,617	22,288
21	480	Other water revenue	10,401	3,461	6,940
22		Total operating revenues	461,306	432,078	29,228

SCHEDULE B-2
Account No. 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)
		PLANT OPERATION AND MAINTENANCE EXPENSES			
		VOLUME RELATED EXPENSES			
1	610	Purchased water			-
2	615	Power	7,155	8,084	(929)
3	616	Other volume related expenses	2,900	4,341	(1,441)
4		Total volume related expenses	10,055	12,425	(2,370)
		NON-VOLUME RELATED EXPENSES			
5	630	Employee labor	114,729	109,774	4,955
6	640	Materials	3,595	4,669	(1,074)
7	650	Contract work	1,865	2,119	(254)
8	660	Transportation expenses	8,144	9,103	(959)
9	664	Other plant maintenance expenses	500	500	-
10		Total non-volume related expenses	128,833	126,166	2,667
11		Total plant operation and maintenance exp.	138,888	138,591	297
		ADMINISTRATIVE AND GENERAL EXPENSES			
12	670	Office salaries	38,262	36,639	
13	671	Management salaries	12,266	12,634	(368)
14	674	Employee pensions and benefits	26,966	27,926	(960)
15	676	Uncollectible accounts expense	-	512	(512)
16	678	Office services and rentals	10,156	9,801	355
17	681	Office supplies and expenses	25,407	24,901	506
18	682	Professional services	1,922	2,120	(198)
19	684	Insurance	10,799	13,180	(2,382)
20	688	Regulatory commission expense	894	3,200	(2,306)
21	689	General expenses	6,304	4,518	1,786
22		Total administrative and general expenses	132,975	135,430	(2,455)
23	800	Expenses capitalized			-
24		Net administrative and general expense	132,975	135,430	(2,455)
25		Total operating expenses	271,863	274,021	(2,158)

SCHEDULE B-3
Account No. 408, 409, 410 - Taxes Charged During the Year

Line No.	Type of Tax (a)	Total Taxes Charged During Year (b)	Distribution of Taxes Charged	
			Water (c)	Nonutility (d)
1	Taxes on real and personal property	25,921		
2	State corporate franchise tax			
3	State unemployment insurance tax			
4	Other state and local taxes	10,091		
5	Federal unemployment insurance tax			
6	Federal insurance contributions act			
7	Other federal taxes			
8	Federal income taxes	15,608		
9	Total	51,620		

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 4	
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 No. 421 and 426 - Income from Nonutility Operations			
Line No.	Description (a)	Revenue Acct. 421 (b)	Expense Acct. 426 (c)
1	Interest Income	236	
2			
3			
4			
5	Total	236	

SCHEDULE B-6		
Account No. 427 - Interest Expense		
Line No.	Description (a)	Amount (b)
1	None	
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	-

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	3	114,729		114,729
2	670	Office salaries	9	38,262		38,262
3	671	Management salaries	1	12,266		12,266
4						
5						
6		Total	13	165,257	-	165,257

**SCHEDULE C-2
Loans to Directors, Officers, or Shareholders**

Line No.	Name (a)	Title (b)	Amount (c)	Interest Rate (d)	Maturity Date (e)	Security Given (f)	Date of Shareholder Authorization (g)	Other Information (h)
1								
2	None							
3								
4								
5								
6								
7	Total							

**SCHEDULE C-3
Engineering and Management Fees and Expenses, Etc., During Year**

Line No.	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership, or person covering supervision and/or management of any department of the respondent's affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.	
	NONE	
1	1. Did the respondent have a contract or other agreement with any organization or person covering supervision	
2	and/or management of its own affairs during the year? Answer: (Yes or No)	
3	(If the answer is in the affirmative, make appropriate replies to the following questions)*	
4	2. Name of each organization or person that was a party to such a contract or agreement.	
5		
6	3. Date of original contract or agreement.	
7	4. Date of each supplement or agreement.	
8	5. Amount of compensation paid during the year for supervision or management \$	
9	6. To whom paid	
10	7. Nature of payment (salary, traveling expenses, etc.).	
11	8. Amounts paid for each class of service.	
12		
13	9. Basis for determination of such amounts	
14		
15	10. Distribution of payments:	Amount
16	(a) Charged to operating expenses	\$
17	(b) Charged to capital amounts	\$
18	(c) Charged to other account	\$
19	Total	\$
20	11. Distribution of charges to operating expenses by primary accounts	
21	Number and Title of Account	Amount
22		\$
23		\$
24		\$
25	Total	\$
26	12. What relationship, if any, exists between respondent and supervisory and/or managing concerns?	
27		

* File with this report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished, in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.

SCHEDULE D-1									
Sources of Supply and Water Developed									
STREAMS					FLOW IN (Unit) ²			Annual Quantities Diverted (Unit) ²	Remarks
Line No.	Diverted Into *	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1									
2	None								
3									
4									
5									
WELLS						Pumping Capacity (Unit) ²	Annual Quantities Pumped 1,000 Gal	Remarks	
Line No.	At Plant (Name or Number)	Location	No.	Dimensions	Depth to Water ¹				
6	Van Ness	Van Ness	1	12" X 175'					
7	2								
8	3								
9									
10									
TUNNELS AND SPRINGS				FLOW IN (Unit) ²			Annual Quantities Pumped (Unit) ²	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum				
11	Highline	SE Ferndale		6					
12	Low Line	SE Ferndale		9					
13									
14									
15									
Purchased Water for Resale									
16	Purchased from								
17	Annual Quantities purchased								
18									
19									
<p>* State ditch pipeline reservoir, etc., with name, if any.</p> <p>1 Average depth to water surface below ground surface</p> <p>2 The quantity unit in established use for experiencing water stored and used in large amounts is the acre foot, which equals 43,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second. In gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.</p>									

SCHEDULE D-2				
Description of Storage Facilities				
Line No	Type	No.	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete		33,400	
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth		1,330,000	
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal			
12	Concrete			
13	Total		1,363,400	

SCHEDULE D-3
Description of Transmission and Distribution Facilities

A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES									
Capacities in Cubic Feet Per Second or Miner's Inches (state which) _____									
Line No.	Description	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 LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES (Continued)									
Capacities in Cubic Feet Per Second or Miner's Inches (state which) _____									
Line No.	Description	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.	Description	1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron					292			702	2,004
12	Cast iron (cement lined)									
13	Concrete								60	201
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos						7,540		21,246	13,263
19	Welded steel		583				57			50
20	Wood									
21	Other- Galvanized Iron	1,181	24				4,352	109	1,275	
	Other-Plastic	281		1,361			2,244		3,953	1,545
22	Total	1,462	607	1,361	-	292	14,193	109	27,236	17,063

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - (Continued)									
Line No.	Description	10	12	14	16	18	20	Other Sizes (Specify)	Total All Sizes
23	Cast Iron	130							3,128
24	Cast iron (cement lined)								
25	Concrete								261
26	Copper								
27	Riveted steel								
28	Standard screw								
29	Screw or welded casing								
30	Cement - asbestos								42,049
31	Welded steel							383	1,073
32	Wood								
33	Other - Plastic	780	64						10,228
	Other-Galv Iron							207	7,148
34	Total	910	64	-	-	-	-	590	63,887

SCHEDULE D-4 Number of Active Service Connections				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior	Current	Prior	Current
	Year	Year	Year	Year
Single family residential	670	675		
Commercial and Multi-residential	66	65		
Large water users	6	5		
Public authorities	15	15		
Industrial				
Irrigation				
Other (specify)				
Subtotal	757	760		
Private fire connections			3	3
Public fire hydrants				
Total	757	760	3	3

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Services
5/8 x 3/4 - in	736	729
3/4 - in	6	6
1 - in	12	12
1.5 - in	5	5
2 - in	3	3
3 - in		
4 - in	3	3
6 - in	1	1
Other-8 in	1	1
Total	767	760

SCHEDULE D-6 Meter Testing Data	
A. 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	_____
B. 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 100 cubic feet									
	During Current Year							Subtotal	
	January	February	March	April	May	June	July		
Single-family residential	339	319	356	347	371	513	560	2,804	
Commercial and Multi-residential	34	34	33	34	36	48	46	265	
Large water users	20	27	17	20	25	27	33	168	
Public authorities								0	
Irrigation	1	1	1	2	2	5	8	22	
Other (specify)								0	
Total	394	381	408	402	434	592	648	3,258	
	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Single-family residential	537	619	438	324	420	2,338	5,142	5,367	
Commercial and Multi-residential	47	62	39	33	39	219	484	588	
Large water users	47	86	27	16	22	226	394	574	
Public authorities						0	0		
Irrigation	11	7	3	4	1	28	50	56	
Other (specify)						0	0		
Total	641	774	507	377	482	2,812	6,070	6,585	

¹ Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total acres irrigated _____

Total population served _____

SCHEDULE D-8
Status With State Board of Public Health

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

SCHEDULE D-9
Statement of Material Financial Interest

Use this space to report the information required by Section 2 of General Order No. 104-A. If no material financial interest existed during the year or contemplated at the end of the year, such fact shall be so stated. If additional space is required, attach a supplementary statement with reference made thereto.

None

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 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:

\$0.00	Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
	5/8x3/4 inch		
	3/4 inch		
	1 inch		
	1 1/2 inch		
	2 inch		
	3 inch		
	4 inch		
	6 inch		
	Number of Flat Rate Customers		
	Total	0	-

3. Summary of the bank account activities showing:

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:

FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (Continued)

5. Plant amounts included in Schedule A-1a, Account No. 101--Water Plant in Service which were funded using SDWBA or SRF funds:

Line No.	Acct. No.	Title of Account (a)	Balance Beginning 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		DEPRECIABLE PLANT					
6	304	Structures					
7	307	Wells					
8	317	Other water source plant					
9	311	Pumping equipment					
10	320	Water treatment plant					
11	330	Reservoirs, tanks and sandpipes					
12	331	Water mains					
13	333	Services and meter installations					
14	334	Meters					
15	335	Hydrants					
16	339	Other equipment					
17	340	Office furniture and equipment					
18	341	Transportation equipment					
19		Total depreciable plant					
20		Total water plant in service					

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: **NONE**

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

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

A. Commercial

NAME	AMOUNT
	\$
	\$
	\$
	\$

B. Residential

NAME	AMOUNT
	\$
	\$
	\$
	\$

3. Summary of the bank account activities showing:

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
Authorized Officer, Partner or Owner

of Del Oro Water Co., Inc, Ferndale 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, 2009, through December 31, 2009. (date)


Signature

Janice Hanna, Secretary/Director of Corporate Accounting
Title

March 31, 2010
Date

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