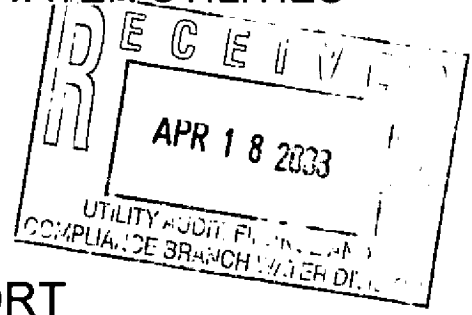


JA

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

CLASS D  
WATER UTILITIES



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

2007  
ANNUAL REPORT  
OF

DEL ORO WATER CO., INC.

Johnson Park 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, 2007

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2008  
(FILE TWO COPIES IF THREE RECEIVED)

## INSTRUCTIONS

1. One completed copy of this report (two copies if three received) must be filed NOT LATER THAN MARCH 31, following the year covered by the report, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION  
WATER DIVISION  
ATTN: Kayode Kajoypaiye  
505 VAN NESS AVENUE, ROOM 3105  
SAN FRANCISCO, CALIFORNIA 94102-3298**

**[kok@cpuc.ca.gov](mailto: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 the last page, must be signed by an officer, partner or owner.
4. The report must be prepared in ink, typed or computer generated.
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 flow 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.
9. This report must cover a calendar year, from January 1 through December 31. Fiscal year reports will not be accepted.

**CLASS D WATER UTILITIES**  
 (HAVING LESS THAN 500 SERVICE CONNECTIONS)

Del Oro Water Co., Inc.  
 Johnson Park District

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

Drawer 5172, Chico, California 95927  
 (Official mailing address)

Burney, Shasta County  
 (Service area-town and county)

Telephone Number: 530-894-1100      Fax Number: 530-894-7645      Email Address: jeh@corporatecenter.us

**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, President    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, and telephone number of:  
 (A) One person listed above to receive correspondence: **Janice Hanna, 530-894-1100 ext 103**  
 (B) Person responsible for operations and services: **Paul J. Matulich, 530-894-1100 ext 110**

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?	x		
7 Are routine laboratory tests of water being made?	x		Monthly
8 Has state health department water supply permit been obtained? (Indicate date)	x		01/26/99
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
Scott Cuddleford	T2-28405 & D2-31802

**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 utility provision of non-tariffed services using excess capacity. These decisions require water utilities to file an advice letter requesting Commission approval of that service, 2) provide information regarding non-tariffed goods/services in each company's 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 200 :

Row Number	Description of Non-Tariffed Good/Service	Active or Passive	Total Revenue derived from Non-Tariffed Good/Service (by account)	Revenue Account Number	Total Expenses incurred to provide Non-Tariffed Good/Service (by Account)	Expense Account Number	Advice Letter and/or Resolution Number approving Non-Tariffed Good/Service	Total Income Tax Liability incurred because of non-tariffed Good/Service (by Account)	Income Tax Liability Account Number	Gross Value of Regulated Assets used in the provision of a Non-Tariffed Good/Service (by account)	Regulated Asset Account Number

NONE

**CLASS A, B, C AND D 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: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Phone Number: \_\_\_\_\_  
 Account Number: \_\_\_\_\_  
 Date Hired: \_\_\_\_\_

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

\$ _____	Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
NONE	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	\$ _____
Deposits during the year	_____
Interest earned for calendar year	_____
Withdrawals from this account	_____
Balance at end of year	_____

**CLASS A, B, C AND D WATER COMPANIES**

**SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (cont.)**

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		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
5		<b>DEPRECIABLE PLANT</b>					
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					

**SCHEDULE A - BALANCE SHEET (DECEMBER 31, 2007)**

Line	Acct.	Assets	Balance	Acct.	Equity and Liabilities	Balance
1	101	Water plant in service	156,363.69	201	Common Stock (Corporations only)	
2	103	Water plant held for future use		211	Other paid-in capital (Corporations only)	716,394.58
3	104	Water plant purchased or sold		215	Retained earnings	78,504.16
4	105	Water plant construction work in progress	694,021.71	218	Proprietary capital	
5	108	Accumulated depreciation of water plant	(22,209.33)	224	Long term debt	
6	114	Water plant acquisition adjustments	(4,758.00)		Current Liabilities	59,119.01
7	124	Other investments		252	Advances for construction	
8	131	Cash	21,439.27	253	Other deferred credits	
9	141	Accounts receivable - customers	2,573.19	255	Accumulated deferred investment tax credits	
10	142	Receivables from associated companies	(38.81)	282	Accumulated deferred income taxes - Acrs	
11	151	Materials and supplies			depreciation	
12	174	Other current assets	1,166.25	283	Accumulated deferred income taxes - other	
13	180	Deferred charges	5,459.78	271	Contributions in aid of construction	
14				272	Accumulated amortization of contributions	
15		<b>Total Assets</b>	<b>854,017.75</b>		<b>Total Equity and Liabilities</b>	<b>854,017.75</b>

**SCHEDULE B - WATER PLANT IN SERVICE**

Line	Acct	Title of Account	Balance Beg of Year	Plt Additions During year	Plt Retirements During year	Other Debits or (Credits)	Balance End of year
16	301	Intangible plant	414.55				414.55
17	303	Land	57,509.00				57,509.00
18	304	Structures	2,986.00				2,986.00
19	307	Wells	3,225.00				3,225.00
20	317	Other water source plant	0.00				0.00
21	311	Pumping equipment	25,620.44				25,620.44
22	320	Water treatment plant	1,362.00				1,362.00
23	330	Reservoirs tanks and sandpipes	5,769.00				5,769.00
24	331	Water mains	35,796.16				35,796.16
25	333	Services and meter installations	6,235.00				6,235.00
26	334	Meters	6,902.05	801.49			7,703.54
27	335	Hydrants	1,398.00				1,398.00
28	339	Other equipment	6,539.00				6,539.00
29	340	Office furniture and equipment	1,681.00				1,681.00
30	341	Transportation equipment	125.00				125.00
31		<b>Total water plant in service</b>	<b>155,562.20</b>	<b>801.49</b>			<b>156,363.69</b>

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

**SCHEDULE C - RESERVE FOR DEPRECIATION OF UTILITY PLANT**

Line	Item	Account 106 Water Plant	Account 106.1 SDWBA Loans	
32	Balance in reserves at beginning of year	19,289.33		A. Method used to compute depreciation
33	Add: Credits to reserves during year			expense (Acct. 403) and rate.
34	(a) Charged to Account No. 272			
35	(b) Charged to Account No. 403	2,920.00		
36	(c) Charged to Account No. 407			B. Amount of depreciation expense claimed
37	(d) Salvage recovered			or to be claimed on utility property in
38	(e) All other credits			your federal income tax return for the year
39	Total credits	2,920.00		covered by this report \$
40	Deduct: Debits to reserves during year			
41	(a) Book cost of property retired			
42	(b) Cost of removal			C. State method used to compute tax
43	(c) All other debits			depreciation.
44	Total debits			
45	Balance in reserve at end of year	22,209.33		
46	(1) Explanation of all other credits			
47	(2) Explanation of all other debits			

**SCHEDULE D - CAPITAL STOCK OUTSTANDING (DECEMBER 31, 2007)**

Line

1	Common - (Shares	\$	par)					List persons owning more than 5% of outstanding stock
2	Preferred - (Shares	\$	par)					and number of shares owned by each:
3	Dividends - Common	Rate - \$						
4	- Preferred	Rate - \$						

**SCHEDULE E - LONG TERM DEBT**

	Class	Date of Issue	Date of Maturity	Principal Amount Authorized	Outstanding Per Balance Sheet	Rate of Interest	Interest Accrued During Year	Interest Paid During Year
5								
6	NONE							
7								
8	Totals							

**SCHEDULE F - INCOME STATEMENT**

9		Operating revenues	xxxxxxxxxx
10	460	Unmetered water revenue	36,314.41
11	462	Fire protection revenue	
12	465	Irrigation revenue	
13	470	Metered water revenue	55,281.91
14	480	Other water revenue	1,506.48
15		Total Operating Revenue	93,102.80
16		Operating revenue deductions	xxxxxxxxxx
17		Operating expenses	xxxxxxxxxx
18	610	Purchased water	0.00
19	615	Purchased power	21,011.40
20	618	Other volume related expenses	471.24
21	630	Employee labor	15,855.21
22	640	Materials	930.46
23	650	Contract work	1,156.00
24	660	Transportation expenses	2,392.16
25	664	Other plant maintenance expense	269.46
26	670	Office salaries	14,477.00
27	671	Management salaries	5,239.00
28	674	Employee pensions and benefits	4,020.00
29	676	Uncollectible accounts expense	443.38
30	678	Office services and rentals	3,976.00
31	681	Office supplies and expense	8,691.74
32	682	Professional services	1,008.00
33	684	Insurance	4,520.50
34	688	Regulatory commission expense	2,729.88
35	689	General expenses	1,132.00
36		Total Operating Expenses	88,323.43
37	403	Depreciation expense	2,920.00
38	407	SDWBA loan amortization expense	0.00
39	408	Taxes other than income taxes	2,547.63
40	409	State income tax expense	0.00
41	410	Federal income tax expense	0.00
42		Total Operating Revenue Deductions	93,791.06
43		Utility Operating Income	(688.26)
44	421	Non-utility income	2,361.00
45	426	Miscellaneous non-utility expense	
46	427	Interest expense	(752.03)
47		Net Income	920.71



**SCHEDULE G -SOURCES OF SUPPLY AND WATER DEVELOPED WELLS**

Location	No.	Diam. Inch	Depth to water feet	Pumping capacity (g.p.m.)	Annual Gallons pumped
21670 S. Cottonwood	1	8"	204		28,928,300
21670 S. Cottonwood	2	8"	170		18,580,300

**OTHER**

Streams or springs location of diversion point	Flow in Priority right		(Unit) Diversions		Annual Quantities Diverted
	Claim	Capacity	Max	Min	Unit
Purchased water (unit)				Annual Quantity	
Supplier:					

**SCHEDULE H**

**WATER DELIVERED TO METERED CUSTOMERS**

(If figures are available) (specify unit)

Classification of service	Max mo. Mo. of	Min. Mo. Mo. Of	Total for year
Residential	Aug	Nov	44,944,154
Commercial	Aug	Nov	1,065,868
Industrial			943,130
Fire Protection			
Irrigation			
Other (specify)	Sept	Feb	
<b>Total</b>			<b>46,953,152</b>

**SCHEDULE I - 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
48	630	Employee Labor	2	15,855.21		15,855.21
49	670	Office salaries		14,477.00		14,477.00
50	671	Management salaries		5,239.00		5,239.00
51		Total		35,571.21		35,571.21

**SCHEDULE J - ADVANCES FOR CONSTRUCTION**

Balance beginning of year	
Additions during year	
Subtotal - Beginning balance plus additions during year	
Refunds	
Transfers to Acct. 271 - Contributions in Aid of Construction	
Balance end of year	

**SCHEDULE K - TOTAL METERS AND SERVICES (active and inactive)**

Size	Meters	Services
5/8 x 3/4-in		
3/4-in		
1-in		
-in		
-in		
<b>Total</b>	<b>0</b>	<b>0</b>

**SCHEDULE L - 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 M - SERVICE CONNECTIONS AT END OF YEAR**

Classification	Active			Inactive			Total connections		
	Metered	Flat	Total	Metered	Flat	Total	Metered	Flat	
Residences									0
Industrial/Commercial									
Irrigation									
Fire Protection (public)									
Fire Protection (private)									
Other (specify)									
<b>Total</b>									<b>0</b>

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

**SCHEDULE N - STORAGE FACILITIES**

**SCHEDULE O - FOOTAGES OF PIPE (EXCLUDING SERVICE PIPES)**


Description	No.	Combined capacity in gallons	Description	2" and under		2 1/4 to 3 1/4"		4"		8" Other sizes (specify)		Totals
Concrete			Cast Iron									
Earth			Welded steel				6600	45				6645
Wood			Standard screw	26150	75							26225
Steel	3	96,200	Cement-asbestos									0
Other			Plastic		700	1,500	2,920					5,120
			Other (specify)			1,420						1,420
<b>Total</b>	<b>3</b>	<b>96,200</b>	<b>Total</b>	<b>26150</b>	<b>775</b>	<b>9,520</b>	<b>2,965</b>				<b>0</b>	<b>39,410</b>

**DECLARATION**

(BEFORE SIGNING PLEASE CHECK TO SEE THAT ALL SCHEDULES HAVE BEEN COMPLETED)

I, the undersigned (officer, partner or owner) of **Del Oro Water Co., Inc - Johnson Park District** under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, documents, 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 calendar year.

January 1, 2007 through December 31, 2007 .

  
 Signed \_\_\_\_\_  
 Secretary/Director Corporate Accounting  
 Title \_\_\_\_\_  
 31-Mar-08  
 Date \_\_\_\_\_

**FACILITIES FEES DATA**

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: \_\_\_\_\_  
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:

\_\_\_\_\_  
\_\_\_\_\_