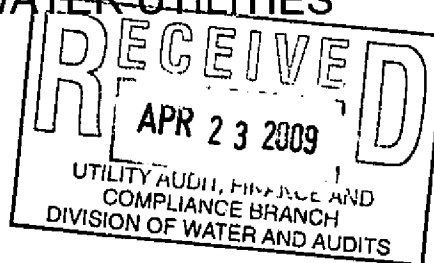


74

Received _____
Examined _____

CLASS D  
WATER UTILITIES



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

2008  
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, 2008

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2009  
(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: 5630-894-7645 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 109**

- 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

- 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.

Yes	No	Latest Date
x		
x		Monthly
x		

- 11 List Name, Grade, and License Number of all Licensed Operators:  
Jim Roberts      T2-13963 & D3-20597
- 
-

**Excess Capacity and Non-Tariffed Services**

NOTE: In D.05-07-016, 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: 1) 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.

**Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter**

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 Number and/or Resolution 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. Name:
- Address:
- Phone Number:
- Account Number:
- Date Hired:

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

2. NONE

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		
<b>Total</b>		

Summary of the bank account activities showing:

3.
 

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:

NONE

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, 2008)**

Line	Acct.	Assets	Balance	Acct.	Equity and Liabilities	Balance
1	101	Water plant in service	881,339	201	Common Stock (Corporations only)	
2	103	Water plant held for future use		211	Other paid-in capital (Corporations only)	907,562
3	104	Water plant purchased or sold		215	Retained earnings	(1,678)
4	105	Water plant construction work in progress		218	Proprietary capital	
5	108	Accumulated depreciation of water plant	(36,345)	224	Long term debt	
6	114	Water plant acquisition adjustments			Current Liabilities	6,423
7	124	Other investments	99,200	252	Advances for construction	
8	131	Cash	(2,079)	253	Other deferred credits	
9	141	Accounts receivable - customers	11,285	255	Accumulated deferred investment tax credits	
10	142	Receivables from associated companies	291	282	Accumulated deferred income taxes - Acrs	
11	151	Materials and supplies			depreciation	
12	174	Other current assets	536	283	Accumulated deferred income taxes - other	
13	180	Deferred charges	2,730	271	Contributions in aid of construction	50,054
14				272	Accumulated amortization of contributions	(5,405)
15		<b>Total Assets</b>	<b>956,956</b>		<b>Total Equity and Liabilities</b>	<b>956,956</b>

**SCHEDULE B - WATER PLANT IN SERVICE**

Line	Acct	Title of Account	Balance Beg of Year	Ptt Additions During year	Ptt Retirements During year	Other Debits or (Credits)	Balance End of year
16	301	Intangible plant	415				415
17	303	Land	57,509				57,509
18	304	Structures	2,986				2,986
19	307	Wells	3,225				3,225
20	317	Other water source plant					0
21	311	Pumping equipment	25,620	31,784			57,405
22	320	Water treatment plant	1,362				1,362
23	330	Reservoirs tanks and sandpipes	5,769	324,522			330,291
24	331	Water mains	35,796	368,441			404,237
25	333	Services and meter installations	6,235				6,235
26	334	Meters	7,704	69			7,773
27	335	Hydrants	1,398				1,398
28	339	Other equipment	6,539				6,539
29	340	Office furniture and equipment	1,681	160			1,841
30	341	Transportation equipment	125				125
31		<b>Total water plant in service</b>	<b>156,364</b>	<b>724,976</b>			<b>881,340</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	26,967		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	647		
35	(b) Charged to Account No. 403	8,731		
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	9,378		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	36,345		
46	(1) Explanation of all other credits			
47	(2) Explanation of all other debits			

**SCHEDULE D - CAPITAL STOCK OUTSTANDING (DECEMBER 31, 2008)**

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	NONE							
6								
7								
8	Totals							

**SCHEDULE F - INCOME STATEMENT**

9	Operating revenues		XXXXXXXXXX
10	460 Unmetered water revenue		41,764
11	462 Fire protection revenue		
12	465 Irrigation revenue		
13	470 Metered water revenue		62,396
14	480 Other water revenue		1,507
15	Total Operating Revenue		105,667
16	Operating revenue deductions	XXXXXXXXXX	
17	Operating expenses	XXXXXXXXXX	
18	610 Purchased water		
19	615 Purchased power		19,608
20	618 Other volume related expenses		283
21	630 Employee labor		20,244
22	640 Materials		2,416
23	650 Contract work		1,979
24	660 Transportation expenses		7,237
25	664 Other plant maintenance expense		491
26	670 Office salaries		14,617
27	671 Management salaries		5,040
28	674 Employee pensions and benefits		4,378
29	676 Uncollectible accounts expense		678
30	678 Office services and rentals		3,978
31	681 Office supplies and expense		9,174
32	682 Professional services		846
33	684 Insurance		4,163
34	688 Regulatory commission expense		3,039
35	689 General expenses		1,169
36	Total Operating Expenses		99,340
37	403 Depreciation expense		8,731
38	407 SDWBA loan amortization expense		0
39	408 Taxes other than income taxes		6,329
40	409 State income tax expense		0
41	410 Federal income tax expense		0
42	Total Operating Revenue Deductions		114,400
43	Utility Operating Income		(8,733)
44	421 Non-utility income		135
45	426 Miscellaneous non-utility expense		(801)
46	427 Interest expense		
47	Net Income		(9,399)



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

Location	No.	Diam. Inch	Depth to water feet	Pumping capacity (g.p.m.)	Annual quantities pumped
21670 S. Cottonwood	1	8"	204		24,632,300
21670 S. Cottonwood	2	8"	170		24,347,200

**OTHER**

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

**SCHEDULE H**

**WATER DELIVERED TO METERED CUSTOMERS**

(If figures are available) (specify unit) gallons

Classification of service	Max mo. Mo. of	Min. Mo. Mo. Of	Total for year
Residential	August	January	41,691,315
Commercial	June	January	1,351,195
Industrial			
Fire Protection			
Irrigation			
Other (specify)	August	February	1,040,880
<b>Total</b>			<b>44,083,390</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	20,244		20,244
49	670	Office salaries	9	14,617		14,617
50	671	Management salaries	1	5,040		5,040
51		<b>Total</b>	<b>12</b>	<b>39,901</b>		<b>39,901</b>

**SCHEDULE J - ADVANCES FOR CONSTRUCTION**

Balance beginning of year	31,867
Additions during year	
Subtotal - Beginning balance plus additions during year	31,867
Refunds	
Transfers to Acct. 271 - Contributions in Aid of Construction	31,867
Balance end of year	0

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

Size	Meters	Services
5/8 x 3/4-in	310	291
3/4-in	4	4
1-in	4	4
1.5-in	3	3
<b>Total</b>	<b>321</b>	<b>302</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	287		287	19		19	306	
Industrial/Commercial	13		13	0		0	13	
Irrigation								
Fire Protection (public)								
Fire Protection (private)								
Other (specify)	2		2	0		0	2	
<b>Total</b>	<b>302</b>		<b>302</b>	<b>19</b>		<b>19</b>	<b>321</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)**

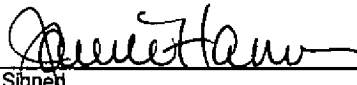
Description	No.	Combined capacity in gallons	Description	Footage				Totals
				2" and under	2 1/4 to 3 1/4	4"	Other sizes (specify)	
Concrete			Cast Iron					
Earth			Welded steel			6,800	45	6,845
Wood			Standard screw	26,150	75			26,225
Steel	3	96,200	Cement-asbestos					0
Other			Plastic		700	1,500	2,920	5,120
			Other (specify)			1,420		1,420
<b>Total</b>	<b>3</b>	<b>96,200</b>	<b>Total</b>	<b>26,150</b>	<b>775</b>	<b>9,520</b>	<b>2,965</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, 2008 through December 31, 2008 .**

  
 Signed  
 Secretary/Director Corporate Accounting  
 Title  
 31-Mar-09  
 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: \_\_\_\_\_ **NONE** \_\_\_\_\_  
Address: \_\_\_\_\_  
Account Number: \_\_\_\_\_  
Date Opened: \_\_\_\_\_

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

**A. Commerical**

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

**B. Residential**

<b>NAME</b>	<b>AMOUNT</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	_____

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

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