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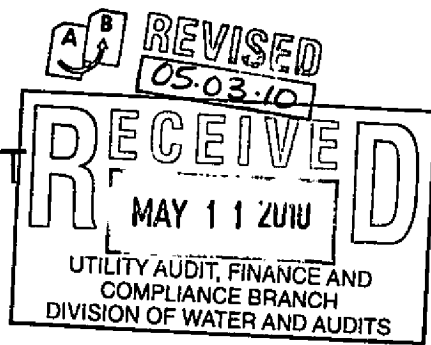
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**CLASS D  
 WATER UTILITIES**

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

**2009  
 ANNUAL REPORT  
 OF**

**Del Oro Water Co., Inc.**



**Mt. Lassen 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, 2009**

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2010

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## 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](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 Page12, must be signed by an authorized 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. 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.

**CLASS D WATER UTILITIES**  
 (HAVING LESS THAN 500 SERVICE CONNECTIONS)  
**Del Oro Water Co, Inc.**  
**Mt. Lassen District**

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

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

\_\_\_\_\_  
 Shingletown, Shasta County  
 (Service Area - Town and County)

Telephone Number: 530-894-1100 Fax Number: 530-894-7645

Email Address: je@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 Draer 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.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 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 goods and services provided in calendar year 2009:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter									
Row No.	Description of Non-Tariffed Good/Service	Active or Passive	Total Revenue Derived From Non-Tariffed Goods/ Services (by account)	Total Expenses Incurred to Provide Non-Tariffed Goods/ Services (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)	Gross Value of Regulated Assets Used in the Provision of a Non-Tariffed Goods/ Services (by Account)	Regulated Asset Account Number	

**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: \_\_\_\_\_  
 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
<b>None</b>	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	_____ 0
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: **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					0
3	303	Land					0
4		Total non-depreciable plant	0				0
5		<b>DEPRECIABLE PLANT</b>					0
6	304	Structures					0
7	307	Wells					0
8	317	Other water source plant					0
9	311	Pumping equipment					0
10	320	Water treatment plant					0
11	330	Reservoirs, tanks and sandpipes					0
12	331	Water mains					0
13	333	Services and meter installations					0
14	334	Meters					0
15	335	Hydrants					0
16	339	Other equipment					0
17	340	Office furniture and equipment					0
18	341	Transportation equipment					0
19		Total depreciable plant	0				0
20		Total water plant in service	0				0

### SCHEDULE A - BALANCE SHEET (AS OF DECEMBER 31, 2009)

Line	Acct.	Assets	Balance	Acct.	Equity and Liabilities	Balance
1	101	Water plant in service	2,422,672	201	Common Stock (Corporations only)	
2	103	Water plant held for future use		211	Other paid-in capital (Corporations only)	50,172
3	104	Water plant purchased or sold		215	Retained earnings	15,255
4	105	Water plant construction work in progress	-	218	Proprietary capital	
5	108	Accumulated depreciation of water plant	(40,200)	224	Long term debt	
6	114	Water plant acquisition adjustments			Current Liabilities	4,225
7	124	Other investments		252	Advances for construction	
8	131	Cash	18,721	253	Other deferred credits	
9	141	Accounts receivable - customers	-	255	Accumulated deferred investment tax credits	
10	142	Receivables from associated companies	-	282	Accumulated deferred income taxes - ACRS	
11	151	Materials and supplies			Depreciation	
12	174	Other current assets	1,416	283	Accumulated deferred income taxes - other	
13	180	Deferred charges	-	271	Contributions in aid of construction	2,372,500
14				272	Accumulated amortization of contributions	(39,544)
15		<b>Total Assets</b>	<b>2,402,608</b>		<b>Total Equity and Liabilities</b>	<b>2,402,608</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
1	301	Intangible plant	10,738				10,738
2	303	Land	-				-
3	304	Structures	344,000				344,000
4	307	Wells	18,000				18,000
5	317	Other water source plant	-				-
6	311	Pumping equipment	220,000				220,000
7	320	Water treatment plant	-				-
8	330	Reservoirs tanks and sandpipes	400,000				400,000
9	331	Water mains	1,250,534				1,250,534
10	333	Services and meter installations	158,400				158,400
11	334	Meters	-				-
12	335	Hydrants	5,000				5,000
13	339	Other equipment	16,000				16,000
14	340	Office furniture and equipment	-				-
15	341	Transportation equipment	-				-
16		<b>Total water plant in service</b>	<b>2,422,672</b>	-			<b>2,422,672</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	
1	Balance in reserves at beginning of year	0		A. Method used to compute depreciation
2	Add: Credits to reserves during year			expense (Acct. 403) and rate.
3	(a) Charged to Account No. 272	39,544		
4	(b) Charged to Account No. 403	656		
5	(c) Charged to Account No. 407			B. Amount of depreciation expense claimed
6	(d) Salvage recovered			or to be claimed on utility property in
7	(e) All other credits			your federal income tax return for the year
8	Total credits	40,200	0	covered by this report \$
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired			
11	(b) Cost of removal			C. State method used to compute tax
12	(c) All other debits			depreciation.
13	Total debits			
14	Balance in reserve at end of year	40,200	0	
15	(1) Explanation of all other credits			
16	(2) Explanation of all other debits			



SCHEDULE D - CAPITAL STOCK OUTSTANDING (AS OF DECEMBER 31, 2009)		
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 DEBTS								
Line	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
1	NONE							
2								
3								
4	Total							

SCHEDULE F - INCOME STATEMENT			
Line	Acct.	Operating revenues	
1	460	Unmetered water revenue	
2	462	Fire protection revenue	51313.68
3	465	Irrigation revenue	
4	470	Metered water revenue	
5	480	Other water revenue	3,324
6		Total Operating Revenue	54,637
7		Operating revenue deductions	
8		Operating expenses	
9	610	Purchased water	
10	615	Purchased power	2,610
11	618	Other volume related expenses	
12	630	Employee labor	13,572
13	640	Materials	1,660
14	650	Contract work	
15	660	Transportation expenses	1,363
16	664	Other plant maintenance expense	324
17	670	Office salaries	6,645
18	671	Management salaries	2,130
19	674	Employee pensions and benefits	2,045
20	676	Uncollectible accounts expense	
21	678	Office services and rentals	35
22	681	Office supplies and expense	3,161
23	682	Professional services	334
24	684	Insurance	3,251
25	688	Regulatory commission expense	
26	689	General expenses	
27		Total Operating Expenses	37,130
28	403	Depreciation expense	656
29	407	SDWBA loan amortization expense	
30	408	Taxes other than income taxes	1,616
31	409	State income tax expense	
32	410	Federal income tax expense	
33		Total Operating Revenue Deductions	39,402
34		Utility Operating Income	15,235
35	421	Non-utility income	20
36	426	Miscellaneous non-utility expense	
37	427	Interest expense	
38		Net Income	15,255

**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

OTHER					
Streams or Springs Location of Diversion Point	Flow in Priority Right		Diversions (Unit)		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) (gallons)

Classification of Service	Month of Year		Annual Total
	Maximum	Minimum	
Residential			
Commercial			
Industrial			
Fire Protection			
Irrigation			
Other (specify)			
Total			-

**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
1	630	Employee Labor	1	13,572		13,572
2	670	Office salaries	7	6,645		6,645
3	671	Management salaries	1	2,130		2,130
4		Total	9	22,347		22,347

<b>SCHEDULE J - ADVANCES FOR CONSTRUCTION</b>	
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	

<b>SCHEDULE K - TOTAL METERS AND SERVICES (Active and Inactive)</b>		
Size	Meters	Services
5/8 x 3/4-in		
3/4-in		
1-in		
2-in		
-in		
Total	0	0

<b>SCHEDULE L - METER-TESTING DATA</b>	
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 _____	

<b>SCHEDULE M - SERVICE CONNECTIONS AT END OF YEAR</b>								
Classification	Active			Inactive			Total Connections*	
	Metered	Flat	Total	Metered	Flat	Total	Metered	Flat
Residences			0		132	132	0	132
Industrial/Commercial			0			0	0	0
Irrigation			0			0	0	0
Fire Protection (public)			0			0	0	0
Fire Protection (private)			0			0	0	0
Other (Governmental)			0			0	0	0
Total	0	0	0	0	132	132	0	132

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

<b>SCHEDULE N - STORAGE FACILITIES</b>		
Description	No.	Combined Capacity in Gallons
Concrete		
Earth		
Wood		
Steel		
Other		
Total	0	-

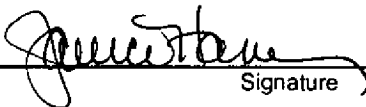
<b>SCHEDULE O - FOOTAGES OF PIPE (EXCLUDING SERVICE PIPES)</b>					
Description	2" and under	2 1/4 to 3 1/4	4"	Other Sizes (specify)	Total
Cast Iron					-
Welded steel					-
Standard screw					-
Cement-asbestos					-
Plastic					-
Other (specify)					-
Total	-	-	-	-	-



**DECLARATION**

(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)

I, the undersigned (authorized officer, partner or owner) of Del Oro Water Co., Inc. - Mt. Lassen 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 period of January 1, 2009 through December 31, 2009.

  
Signature

Secretary / Director Corporate Accounting  
Title

March 31, 2010  
Date