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Examined \_\_\_\_\_

CLASS D  
WATER UTILITIES

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

2001  
ANNUAL REPORT  
OF

DEL ORO WATER COMPANY INC.

JOHNSON PARK DISTRICT

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

DRAWER 5172, CHICO, CALIFORNIA 95927-5172

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 2001

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2002  
(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  
505 VAN NESS AVENUE, ROOM 3105  
SAN FRANCISCO, CALIFORNIA 94102-3298**

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 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.
9. This report must cover a calander year, from January 1 through December 31. Fiscal year reports will not be accepted.

<b>Summary of Earnings</b>			
<b>Test Year 2001</b>			
<b>Account Number</b>	<b>Operating Revenue</b>		
470	Metered	53,698	
460	Unmetered	29,373	
465	Irrigation		
462-480	Private Fire Protection	2,281	
	<b>Total Revenue</b>	<b>85,352</b>	
	<b>Operating Expenses</b>		
610	Purchased Water	0	
615	Purchased Power	21,206	
	Pump Taxes	0	
	Purchased Chemicals	0	
618	Other Vol. Related Expense	0	
630	Employee Labor	10,531	
640	Materials	1,591	
650	Contract Work	339	
	Water Testing	795	
660	Transportation Expense	3,621	
664	Other Plant Maintenance	375	
670	Office Salaries	8,732	
671	Mangement Salaries	4,771	
674	Employee Pensions and Benefits	1,097	
676	Uncollectables	863	
678	Office Service and Rentals	3,967	
681	Office Supplies and Expense	8,135	
682	Professional Services	2,295	
684	Insurance	1,614	
688	Regulatory Expense	4,170	
689	General Expense	521	
	<b>Subtotal</b>	<b>74,623</b>	
403	Depreciation Expense	5,423	
	Ad Valorem Taxes		
	Payroll Taxes	722	
408	Taxes other than income	1,165	
409	State Income Tax		
410	Federal Income Tax		
	<b>Total Deductions</b>	<b>81,934</b>	
	<b>Net Revenue</b>	<b>3,418</b>	
	<b>Rate Base</b>		
	Average Plant		
	Average Depreciation Reserve		
	Net Plant		
	Less: Advances		
	Less: Contributions		
	Plus: Construction in Progress		
	Plus: Working Cash		
	Plus: Material & Supplies		
	Rate Base		
	ROR=Net Rev/Rate Base		

# CLASS D WATER UTILITIES

(HAVING LESS THAN 500 SERVICE CONNECTIONS)

DEL ORO WATER COMPANY, INC.

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

DRAWER 5172, CHICO, CALIFORNIA 95927-5172

(Official mailing address)

JOHNSON PARK, SHASTA COUNTY

(Service area-town and county)

## GENERAL INFORMATION

RETURN ORIGINAL  
TO COMMISSION  
NO PHOTOCOPIES

- 1 If a corporation show:
  - (A) Date of organization \_\_\_\_\_ incorporated in the State of California
  - (B) Names, titles and addresses of principal officers:  
Robert S. Fortino, President    Janice Hanna, Secretary    Drawer 5172, Chico, CA 95927
- 2 If unincorporated give the name and address of owner or of each partner:
  
- 3 Name and telephone number of:
  - (A) One person listed above to receive correspondence:    Janice Hanna, 530-894-1100
  - (B) Person responsible for operations and services:    Paul J. Matulich, 530-894-1100
- 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)  
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	3/27/97
X		12/1/01
X		2/1981

**SPECIAL INSTRUCTIONS (over)**

## **SPECIAL INSTRUCTIONS**

- 1 Beginning of year balances must agree with end of year balances shown in report for previous year.  
Attach a supplementary statement to explain any differences.
- 2 Attach a supplementary statement to explain adjustments in Schedule B - Water Plant in Service.
- 3 Complete all schedules, using the words "None" or "Not applicable" if appropriate.
- 4 Report must be prepared legibly in ink or by typewriter.

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES  
2001

NAME OF UTILITY DEL ORO WATER CO., INC. PHONE 530-894-1100  
JOHNSON PARK DISTRICT  
PERSON RESPONSIBLE FOR THIS REPORT JANICE HANNA  
(Prepared from Information in the 2001 Annual Report)

	1/1/01	12/31/01	Average
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	155	155	155
2 Land and Land Rights	57,509	57,509	57,509
3 Depreciable Plant	78,893	79,645	79,269
4 Gross Plant in Service	136,557	137,309	136,933
5 Less: Accumulated Depreciation	(18,396)	(24,274)	(21,335)
6 Net Water Plant in Service	118,161	113,035	115,598
7 Water Plant Held for Future Use			
8 Construction Work in Progress	0	1,282	641
9 Materials and Supplies			
10 Less: Advances for Construction	( )	( )	( )
11 Less: Contribution in Aid of Construction	(16,823)	(16,368)	(16,595)
12 Less: Accumulated Deferred Income and Investment Tax Credits	( )	( )	( )
13 Net Plant Investment	<u>101,338</u>	<u>97,949</u>	<u>99,644</u>
 <b>CAPITALIZATION</b>			
14 Common Stock			
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital			
17 Retained Earnings	21,583	22,242	21,913
18 Common Stock and Equity (Lines 14 through 17)	<u>21,583</u>	<u>22,242</u>	<u>21,913</u>
19 Preferred Stock			
20 Long-Term Debt	51,513	47,506	49,509
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	<u>73,096</u>	<u>69,748</u>	<u>71,422</u>

(Revised 2/01)

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES

2001

(continued)

NAME OF UTILITY DEL ORO WATER CO., INC. PHONE 530-894-1100  
JOHNSON PARK DISTRICT

**INCOME STATEMENT**

	Annual Amount
23 Unmetered Water Revenue	<u>31,654</u>
24 Fire Protection Revenue	<u>          </u>
25 Irrigation Revenue	<u>          </u>
26 Metered Water Revenue	<u>53,698</u>
27 Total Operating Revenue	<u>85,352</u>
28 <u>Operating Expenses</u>	<u>74,623</u>
29 Depreciation Expense (Composite Rate _____)	<u>5,423</u>
30 Amortization and Property Losses	<u>          </u>
31 Property Taxes	<u>1,165</u>
32 Taxes Other Than Income Taxes	<u>722</u>
33 Total Operating Revenue Deduction Before Taxes	<u>3,418</u>
34 California Corp. Franchise Tax	<u>          </u>
35 Federal Corporate Income Tax	<u>          </u>
36 Total Operating Revenue Deduction After Taxes	<u>3,418</u>
37 Net Operating Income (Loss) - California Water Operations	<u>3,418</u>
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	<u>956</u>
39 Income Available for Fixed Charges	<u>          </u>
40 Interest Expense	<u>(3,716)</u>
41 Net Income (Loss) Before Dividends	<u>658</u>
42 Preferred Stock Dividends	<u>          </u>
43 Net Income (Loss) Available for Common Stock	<u>          </u>

**OTHER DATA**

44 Refunds of Advances for Construction	<u>0</u>
45 Total Payroll Charged to Operating Expenses	<u>24,034</u>
46 Purchased Water	<u>0</u>
47 Power	<u>21,206</u>

	Jan. 1	Dec. 31	Annual Average
<u>Active Service Connections</u> (Exc. Fire Protect.) _____			
48 Metered Service Connections	<u>321</u>	<u>311</u>	<u>316</u>
49 Flat Rate Service Connections	<u>          </u>	<u>          </u>	<u>          </u>
50 Total Active Service Connections	<u>321</u>	<u>311</u>	<u>316</u>

**CLASS B, C AND D WATER COMPANIES  
SAFE DRINKING WATER BOND ACT DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) loan outstanding during the 12 month reporting period. (Use one sheet for each loan.)

1. Current Fiscal Agent: **N/A**

Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Phone Number: \_\_\_\_\_  
Date Hired: \_\_\_\_\_

2. Former Fiscal Agent:

Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Phone Number: \_\_\_\_\_  
Date Hired: \_\_\_\_\_

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

\$ \_\_\_\_\_

4. Summary of the trust bank account activities showing:

Balance at beginning of year	\$ _____
Deposits during the year	_____
Withdrawals made for loan payments	_____
Other withdrawals from this account	_____
Balance at end of year	_____

5. Account information:

Bank Name: \_\_\_\_\_  
Account Number: \_\_\_\_\_  
Date Opened: \_\_\_\_\_



6. Plant amounts included in Schedule A, Account No. 101--Water Plant in Service which were funded using SDWBA funds: **N/A**

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					

**SCHEDULE A - BALANCE SHEET (DECEMBER 31, 2001)**

Line	Acct.	Assets	Balance	Acct.	Equity and Liabilities	Balance
1	101	Water plant in service	137,309	201	Common Stock (Corporations only)	
2	103	Water plant held for future use		211	Other paid-in capital (Corporations only)	
3	104	Water plant purchased or sold		215	Retained earnings	22,242
4	105	Water plant construction work in progress	1,282	218	Proprietary capital	
5	108	Accumulated depreciation of water plant	(24,274)	224	Long term debt	43,331
6	114	Water plant acquisition adjustments			Current Liabilities	74,960
7	124	Other investments		252	Advances for construction	
8	131	Cash	27,950	253	Other deferred credits	
9	141	Accounts receivable - customers	11,744	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	1,157	283	Accumulated deferred income taxes - other	
13	180	Deferred charges	1,733	271	Contributions in aid of construction	16,368
14				272	Accumulated amortization of contributions	
15		<b>Total Assets</b>	<b>156,900</b>		<b>Total Equity and Liabilities</b>	<b>156,900</b>

**SCHEDULE B - WATER PLANT IN SERVICE**

Line	Acct	Title of Account	Balance Beg of Year	PII Additions During year	PII Retirements During year	Other Debits or (Credits)	Balance End of year
16	301	Intangible plant	155				155
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				0
21	311	Pumping equipment	18,625	752			19,377
22	320	Water treatment plant	1,362				1,362
23	330	Reservoirs tanks and sandpipes	5,769				5,769
24	331	Water mains	25,610				25,610
25	333	Services and meter installations	6,235				6,235
26	334	Meters	5,837				5,837
27	335	Hydrants	1,398				1,398
28	339	Other equipment	3,947				3,947
29	340	Office furniture and equipment	3,774				3,774
30	341	Transportation equipment	125				125
31		<b>Total water plant in service</b>	<b>136,557</b>	<b>752</b>			<b>137,309</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	18,396		A. Method used to compute depreciation
33	Add: Credits to reserves during year			expense (Acct. 403) and rate.
34	(a) Charged to Account No. 403	5,878		
35	(b) Charged to Account No. 272			
36	(c) Charged to clearing accounts			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	5,878		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	24,274		
46	(1) Explanation of all other credits			
47	(2) Explanation of all other debits			

**SCHEDULE D - CAPITAL STOCK OUTSTANDING (DECEMBER 31, 2001)**

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 Authorize	Outstanding Per Balance Sheet	Rate of Interest	Interest Accrued During Year	Interest Paid During Year
5	William & Carol Fry	3/31/98	3/31/08	30,819	22,238	8		1,893
6	William & Carol Fry	3/31/98	3/31/13	30,000	25,268	7		1,823
7								
8	<b>Totals</b>			60,819	47,506			3,716

**SCHEDULE F - INCOME STATEMENT**

9		Operating revenues	xxxxxxxxxx
10	460	Unmetered water revenue	29,373
11	462	Fire protection revenue	
12	465	Irrigation revenue	
13	470	Metered water revenue	53,698
14	480	Other water revenue	2,281
15		<b>Total Operating Revenue</b>	<b>85,352</b>
16		Operating revenue deductions	xxxxxxxxxx
17		Operating expenses	xxxxxxxxxx
18	610	Purchased water	0
19	615	Power	21,206
20	618	Other volume related expenses	0
21	630	Employee labor	10,531
22	640	Materials	1,591
23	650	Contract work	1,134
24	660	Transportation expenses	3,621
25	664	Other plant maintenance expense	375
26	670	Office salaries	8,732
27	671	Management salaries	4,771
28	674	Employee pensions and benefits	1,097
29	676	Uncollectible accounts expense	863
30	678	Office services and rentals	3,967
31	681	Office supplies and expense	8,135
32	682	Professional services	2,295
33	684	Insurance	1,614
34	688	Regulatory commission expense	4,170
35	689	General expenses	521
36		<b>Total Operating Expenses</b>	<b>74,623</b>
37	403	Depreciation expense	5,423
38	407	SDWBA loan amortization expense	
39	408	Taxes other than income taxes	1,887
40	409	State corporate income tax expense	
41	410	Federal corporate income tax expense	
42		<b>Total Operating Revenue Deduction</b>	<b>81,933</b>
43		<b>Utility Operating Income</b>	<b>3,419</b>
44	421	Non-utility income	956
45	426	Miscellaneous non-utility expense	
46	427	Interest expense	(3,717)
47		<b>Net Income</b>	<b>658</b>

**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		32,004
21670 S. Cottonwood	2	8"	170		22,566

**OTHER**

Streams or springs location of diversion point	Flow in		(Unit)		Annual quantities diverted
	Priority right		Diversions		
	Claim	Capacity	Max	Min	(Unit)
<b>NONE</b>					
Purchased water (unit)					
Supplier:					Annual quantity

**SCHEDULE H - OPTIONAL**

**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 & business	July	January	49,254,762
Industrial	August	January	1,214,783
Public authorities	August	January	1,128,031
Irrigation			
Other (specify)			
<b>Total</b>			<b>51,597,576</b>

**SCHEDULE I - EMPLOYEES AND THEIR COMPENSATION**

Line	Acct	Account	Number at end of year	Salaries Charge to Expense	Salaries Charged to Plant Accounts	Total Salaries and Wages Paid
48	630	Employee Labor	1	10,531		10,531
49	670	Office salaries		8,732		8,732
50	671	Management salaries		4,771		4,771
51		<b>Total</b>		<b>24,034</b>		<b>24,034</b>

**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	316	316
3/4-in	6	6
1-in	5	5
-in	4	4
-in		
<b>Total</b>	<b>331</b>	<b>331</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 ..... <b>NONE</b>	

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

Classification	Active			Inactive			Total connections	
	Metered	Flat	Total	Metered	Flat	Total	Metered	Flat
Residences	308			8			316	
Industrial							0	
Other (specify) Fire Dept.	2			0			2	
School	1			0			1	
Subtotal	311			8			319	
Fire protection (Hydrants)	12			0			12	
<b>Total</b>	<b>323</b>			<b>8</b>			<b>331</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				8"	Other sizes (specify)	Totals
				2 1/4 to 3 1/4	4"	6"	8"			
Concrete			Cast Iron							
Earth			Welded steel		6600	45			6645	
Wood			Standard screw	26150	75				26225	
Steel	3	96,200	Cement-asbestos						0	
Dther			Plastic		700	1500	2920		5120	
			Other (specify)			1420			1420	
<b>Total</b>	<b>3</b>	<b>96,200</b>	<b>Total</b>	<b>26150</b>	<b>775</b>	<b>9,520</b>	<b>2965</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, 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

From and including January 1, 2001, to and including December 31, 2001.

*Janice Hanna*

Signed  
Janice Hanna  
Title  
Director of Corporate Accounting  
Date: March 25, 2002