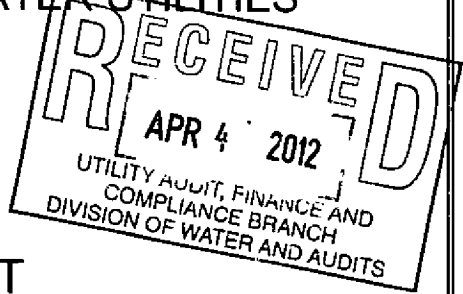


74

Received _____
Examined _____

CLASS D  
WATER UTILITIES



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

2011  
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, 2011

REPORT MUST BE FILED NOT LATER THAN APRIL 2, 2012

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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 APRIL 2, 2012**, 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, 2011, through December 31, 2011. 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 ext 103 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, Chief Executive Officer - Director  
Bryan Fortino, Chief Financial Officer - Director  
Paul Matulich, Asst Secretary - Director  
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, Secretary/Director Corporate Accounting  
(B) Person responsible for operations and services: Paul Matulich, Asst Secretary/Director

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
6. Has state or local health department inspection been made during the year?	x		
7. Are routine laboratory tests of water being made?	x		
8. Has state health department water supply permit been obtained? (Indicate date)	x		
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  
Jake Kevwitch T2-31539 & D2-36018  
Larry Zander T1-30079 & D2-34286

**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 2011:

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)	Revenue Account Number	Total Expenses Incurred to Provide Non-Tariffed Goods/ Services (by Account)	Expense Account Number	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	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:

\$ \_\_\_\_\_  
 N/A

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
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>	<b>0</b>	<b>0</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	_____ <b>0</b>

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

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

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

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					0
3	303	Land					0
4		Total non-depreciable plant	0	0	0	0	0
5		<b>DEPRECIABLE PLANT</b>					
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	0	0	0
20		Total water plant in service	0	0	0	0	0

**SCHEDULE A - BALANCE SHEET (AS OF DECEMBER 31, 2011)**

Line	Acct.	Assets	Balance	Acct.	Equity and Liabilities	Balance
1	101	Water plant in service	1,038,617	201	Common Stock (Corporations only)	
2	101.1	SDWA Plant		211	Other paid-in capital (Corporations only)	1,149,510
3	103	Water plant held for future use		215	Retained earnings	(173,508)
4	104	Water plant purchased or sold		218	Proprietary capital	
5	105	Water plant construction work in progress		224	Long term debt	
6	108	Accumulated depreciation of water plant	(122,958)		Current Liabilities	9,027
7	114	Water plant acquisition adjustments		252	Advances for construction	
8	124	Other investments	91,700	253	Other deferred credits	
9	131	Cash	9,264	255	Accumulated deferred investment tax credits	
10	141	Accounts receivable - customers	8,563	282	Accumulated deferred income taxes - ACRS	
11	142	Receivables from associated companies			depreciation	
12	151	Materials and supplies		283	Accumulated deferred income taxes - other	
13	174	Other current assets	757	271	Contributions in aid of construction	50,054
14	180	Deferred charges		272	Accumulated amortization of contributions	(9,140)
15		<b>Total Assets</b>	<b>1,025,943</b>		<b>Total Equity and Liabilities</b>	<b>1,025,943</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	415				415
2	303	Land	57,509				57,509
3	304	Structures	2,986				2,986
4	307	Wells	3,225				3,225
5	317	Other water source plant	-				-
6	311	Pumping equipment	57,405	1,808			59,213
7	320	Water treatment plant	1,362				1,362
8	330	Reservoirs tanks and sandpipes	337,666				337,666
9	331	Water mains	404,237	146,948			551,185
10	333	Services and meter installations	6,235				6,235
11	334	Meters	8,575	344			8,919
12	335	Hydrants	1,398				1,398
13	339	Other equipment	6,539				6,539
14	340	Office furniture and equipment	1,841				1,841
15	341	Transportation equipment	125				125
16		<b>Total water plant in service</b>	<b>889,518</b>	<b>149,100</b>	<b>-</b>	<b>-</b>	<b>1,038,618</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	93,775		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	1,245		
4	(b) Charged to Account No. 403	27,938		
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	29,183	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	-	0	
14	Balance in reserve at end of year	122,958	0	
15	(1) Explanation of all other credits			
16	(2) Explanation of all other debits	Beg Bal Adj		



**SCHEDULE D - CAPITAL STOCK OUTSTANDING (AS OF DECEMBER 31, 2011)**

Line			
1	Common - (Shares	\$	par)
2	Preferred - (Shares	\$	par)
3	Dividends - Common	Rate - \$	
4	- Preferred	Rate - \$	

**SCHEDULE E - LONG-TERM DEBTS**

	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								
2								
3								
4	Total			0	0		0	0

**SCHEDULE F - INCOME STATEMENT**

1	Acct.	<b>Operating revenues</b>	
2	460	Unmetered water revenue	93,204
3	462	Fire protection revenue	
4	465	Irrigation revenue	
5	470	Metered water revenue	100,420
6	475	Approved Total Surcharge Revenue(s)	
7	480	Other water revenue	4,341
8		<b>Total Revenue Received</b>	197,965
9		Less: Revenue Deductions	
10		SDWBA/SRF surcharge revenue	
11		<b>Total Operating Revenue</b>	197,965
12		<b>Operating expenses</b>	
13	610	Purchased water	
14	615	Purchased power	18,586
15	618	Other volume related expenses	791
16	630	Employee labor	17,664
17	640	Materials	8,448
18	650	Contract work	774
19	660	Transportation expenses	7,805
20	664	Other plant maintenance expense	2,190
21	670	Office salaries	17,916
22	671	Management salaries	4,726
23	674	Employee pensions and benefits	12,662
24	676	Uncollectible accounts expense	-
25	678	Office services and rentals	4,641
26	681	Office supplies and expense	10,489
27	682	Professional services	707
28	684	Insurance	3,870
29	688	Regulatory commission expense	910
30	689	General expenses	2,748
31		<b>Total Operating Expenses</b>	114,927
32	403	Depreciation expense	27,938
33	407	SDWBA loan amortization expense	
34	408	Taxes other than income taxes	10,859
35	409	State income tax expense	
36	410	Federal income tax expense	
37		<b>Total Operating Revenue Deductions</b>	38,797
38		Utility Operating Income	
39	421	Non-utility income	22
40	426	Miscellaneous non-utility expense	(2,500)
41	427	Interest expense	
42		<b>Net Income</b>	41,762

**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
					<b>100 CF</b>
#1-21670 S. Cottonwood	1	8"	226	170	24,704
#2-21671 S. Cottonwood	1	8"	240	180	25,161

**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	Month of Year		Total for Year- 100 CF
	Maximum	Minimum	
Residential	September	February	36,074
Commercial	September	February	1,533
Industrial			
Fire Protection			
Irrigation			
Governmental	September	March	455
<b>Total</b>	0	0	38,062

**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	2	17663.67		17663.67
2	670	Office salaries	8	17916.00		17916.00
3	671	Management salaries	1	4726.00		4726.00
4		Total	11	40305.67	0	40305.67

**SCHEDULE J - ADVANCES FOR CONSTRUCTION**

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

**SCHEDULE K - TOTAL METERS  
AND SERVICES (Active and Inactive)**

Size	Meters	Services
5/8 x 3/4-in	315	290
3/4-in	2	2
1-in	5	4
1 1/2-in	3	3
-in		
<b>Total</b>	<b>325</b>	<b>299</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	286		286	26		26	312	0
Industrial/Commercial	11		11			0	11	0
Irrigation			0			0	0	0
Fire Protection (public)			0			0	0	0
Fire Protection (private)			0			0	0	0
Other - Government	2		2			0	2	0
			0			0	0	0
<b>Total</b>	<b>299</b>	<b>0</b>	<b>299</b>	<b>26</b>	<b>0</b>	<b>26</b>	<b>325</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"	Other sizes (specify)			Totals
							6"	8"	Unknown	
Concrete			Cast Iron							-
Earth			Welded steel			6,600			45	6,645
Wood			Standard screw	23,519	75					23,594
Steel- Bolted	1	350,000	Cement-asbestos							-
Other			Plastic	763	700	1,782	1,286	300	2,920	7,751
			Other (specify)			1,420				1,420
										-
<b>Total</b>	<b>1</b>	<b>350,000</b>	<b>Total</b>	<b>24,282</b>	<b>775</b>	<b>9,802</b>	<b>1,286</b>	<b>300</b>	<b>2,965</b>	<b>39,410</b>

**FACILITY FEES DATA**

Please provide the following information relating to Facility Fees collected for the calendar year 2011, pursuant to Resolution No. W-4110.

1. Trust Account Information:

Bank Name: Five Star Bank  
 Address: 6810 Five Star Blvd, Rocklin, Ca 95677  
 Account Number: 4500138  
 Date Opened: May-09

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:

	AMOUNT
Balance at beginning of year	9210.33
Deposits during the year	_____
Interest earned for calendar year	23.05
Withdrawals from this account	_____
Balance at end of year	9233.38

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  
Officer, Partner, or Owner (Please Print)

of Del Oro Water Co., Inc. - Johnson Park 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, 2011, through December 31, 2011.

Secretary/Director Corporate Accounting  
Title (Please Print)

  
Signature

530-894-1100 ext 103  
Telephone Number

03/31/12  
Date