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APR 21 2008  
UTILITY AUDIT, FINANCE AND  
COMPLIANCE BRANCH WATER

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2007  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF  
CALIFORNIA WATER SERVICE COMPANY  
1720 North First Street  
SAN JOSE, CALIFORNIA 95112-4598

Name of District: Oroville Location: Oroville Butte  
(TOWN OR CITY) (County)

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)



Report ID: CW\_W405-  
 Business Unit: CWSCO  
 Department: OROVILLE

**ANALYSIS OF UTILITY PLANT**  
**December/31/2007**

Page No. 13  
 Run Date: 3/19/2008  
 Run Time: 3:26:39 PM

ACCT	DESCRIPTION	BALANCE BEG OF YR	PLANT ADD DURING YR	PLANT RET DURING YR	OTHER DEBITS OR CREDITS	BALANCE END OF YR
<b>I. INTANGIBLE PLANT</b>						
301	ORGANIZATION	0.00				0.00
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	60,568.87	58,995.41			119,564.28
	TOTAL INTANGIBLE PLANT	60,568.87	58,995.41			119,564.28
<b>II. LAND PLANT</b>						
306	LAND AND LAND RIGHTS	99,601.98				99,601.98
<b>III. SOURCE OF SUPPLY PLANT</b>						
311	STRUCTURES AND IMPROVEMENTS	29,591.31				29,591.31
312	COLLECTING AND IMPOUNDING RES	84,041.46				84,041.46
313	LAKE, RIVER AND OTHER INTAKES	5,656.73				5,656.73
315	WELLS	29,102.46				29,102.46
316	SUPPLY MAINS	955,818.81		-268.28		955,550.53
	TOTAL SOURCE OF SUPPLY PLANT	1,104,210.77		-268.28		1,103,942.49
<b>IV. PUMPING PLANT</b>						
321	STRUCTURES AND IMPROVEMENTS	50,021.34	17,888.52	-645.56		67,264.30
3211	PAVEMENT	0.00				0.00
324	PUMPING EQUIPMENT	318,223.13	7,961.91	-5,297.14		320,887.90
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	368,244.47	25,850.43	-5,942.70		388,152.20
<b>V. WATER TREATMENT PLANT</b>						
331	STRUCTURES AND IMPROVEMENTS	128,042.62				128,042.62
332	WATER TREATMENT EQUIPMENT	2,112,738.86	83,927.61	-17,400.89		2,179,265.58
	TOTAL WATER TREATMENT PLANT	2,240,781.48	83,927.61	-17,400.89		2,307,308.20
<b>VI. TRANS AND DIST PLANT</b>						
341	STRUCTURES AND IMPROVEMENTS	3,631.38				3,631.38
3411	PAVEMENT	0.00				0.00
342	RESERVOIRS AND TANKS	457,807.53			8,121.97	465,929.50
3421	TANK PAINTING	50,704.15				50,704.15
343	TRANS AND DIST MAINS	4,968,469.26		-1,790.14		4,966,679.12
344	FIRE MAINS	0.00				0.00
345	SERVICES	1,444,699.56	88,636.19	-160.38		1,533,175.37
346	METERS	470,023.60	16,825.45	-8,754.06		478,094.99
348	HYDRANTS	181,878.89	6,990.37			188,869.26
	TOTAL TRANS AND DIST PLANT	7,577,214.37	112,452.01	-10,704.58	8,121.97	7,687,083.77
<b>VII. GENERAL PLANT</b>						
371	STRUCTURES AND IMPROVEMENTS	70,358.45				70,358.45
3711	PAVEMENT	3,968.16				3,968.16
3720	OFFICE FURNITURE AND EQUIPMENT	16,000.10				16,000.10
3721	OFFICE EQUIPMENT - COMPUTERS	8,593.46				8,593.46
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	209,211.27	33,732.12	-17,734.14	-28,821.41	196,387.84
374	STORES EQUIPMENT	20,166.20				20,166.20
375	LABORATORY EQUIPMENT	25,588.18				25,588.18
376	COMMUNICATION EQUIPMENT	26,720.72				26,720.72
377	POWER OPERATED EQUIPMENT	6,574.37				6,574.37
378	TOOLS, SHOP AND GARAGE EQUIP	121,368.68	9,055.32	-2,498.24		127,925.76
379	OTHER GENERAL PLANT	1,572.04				1,572.04
	TOTAL OTHER GENERAL PLANT	510,121.63	42,787.44	-20,232.38	-28,821.41	503,855.28
<b>VIII. UNDISTRIBUTED ITEMS</b>						
390	OTHER TANGIBLE PROPERTY	516.93				516.93
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	406,876.01	35,306.18	-3,793.43	4,051.48	442,440.24
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEM	407,392.94	35,306.18	-3,793.43	4,051.48	442,957.17
	TOTAL UTILITY PLANT IN SERVICE	12,368,136.51	359,319.08	-58,342.26	-16,647.96	12,652,465.37

**SCHEDULE A-3**

**OROVILLE**

**Depreciation and Amortization Reserves**

**2007**

Line No.	Item (a)		Account 250		Account 251		Account 252	Account 253	
			Utility Plant (b)		Limited Term Utility Investment (c)		Utility Plant Acquisition Adjustments (d)	Other Property (e)	
1	Balance in reserves at beginning of year	(G)	140,989.09						
			4,620,851.69		12,451.87		0.00	0.00	
2	Add: Credits to reserves during year								
3	a) Charged to account No. 503	(G)	34,714.68						
			222,531.00						
4	b) Charged to account No. 265		19,048.00						
5	c) Charged to clearing accounts	(G)	2,326.36						
			10,825.85						
6	d) Salvage recovered	(G)	0.00						
			0.00						
7	e) All other credits	(G)	6,546.13						
			0.00	(B)	4,457.30				
8	Total Credits		295,992.02		4,457.30				
9	Deduct: Debits to reserves during year								
10	a) Book cost of property retires	(G)	3,793.43						
			54,548.83						
11	b) Cost of removal	(G)	0.00						
			1,527.92						
12	c) All other debits	(G)	(82.69)						
			(1,796.66)						
13	Total Debits		57,980.83						
14	Balances in reserves at end of year		4,999,861.97		16,909.17		0.00	0.00	
15	State method of determining depreciation charges: Straight Line Remaining Life Method & Liberalized								
16									
17	(A) Depreciation on Intracompany transfers (B) Amortization charged to 504 (G) General Office Allocation								
18	Report depreciation in Federal Tax Return for year:		355,646.00						
19	Indicate nature of these items and accounts affected								
20	(See Schedule A-3a opposite)								



## ANNUAL REPORT FOR DEPRECIATION Analysis of Depreciation Reserve - Account no 250

ACCOUNT	BEGIN BALANCE	PROVISIONS	RETIREMENT	SALVAGE	COST TO REMOVE	OTHER	END BALANCE
<b>I. SOURCE OF SUPPLY PLANT</b>							
3110 STRUCTURES AND IMPROVEMENTS	19,932.81	1,148.00	0.00	0.00	0.00	0.00	21,080.81
3120 COLLECTING AND IMPOUNDING RES	88,766.83	1,530.00	0.00	0.00	0.00	0.00	90,296.83
3130 LAKE, RIVER AND OTHER INTAKES	3,830.47	234.00	0.00	0.00	0.00	0.00	4,064.47
3140 SPRINGS AND TUNNELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3150 WELLS	41,191.11	585.00	0.00	0.00	0.00	0.00	41,776.11
3160 SUPPLY MAINS	473,162.19	19,977.00	-268.28	0.00	0.00	0.00	492,870.91
3170 OTHER SOURCE OF SUPPLY PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SOURCE OF SUPPLY PLANT	<b>626,883.41</b>	<b>23,474.00</b>	<b>-268.28</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>650,089.13</b>
<b>II. PUMPING PLANT</b>							
3210 STRUCTURES AND IMPROVEMENTS	39,460.39	1,211.00	-645.56	0.00	0.00	0.00	40,025.83
3220 BOILER PLANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3230 OTHER POWER PRODUCTION EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3240 PUMPING EQUIPMENT	126,079.20	7,637.00	-5,297.14	0.00	0.00	0.00	128,419.06
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	<b>165,539.59</b>	<b>8,848.00</b>	<b>-5,942.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>168,444.89</b>
<b>III. WATER TREATMENT PLANT</b>							
3310 STRUCTURES AND IMPROVEMENTS	73,198.88	4,405.00	0.00	0.00	0.00	0.00	77,603.88
3320 WATER TREATMENT EQUIPMENT	849,636.45	42,255.00	-17,400.89	0.00	0.00	0.00	874,490.56
TOTAL WATER TREATMENT PLANT	<b>922,835.33</b>	<b>46,660.00</b>	<b>-17,400.89</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>952,094.44</b>
<b>IV. TRANS AND DIST PLANT</b>							
3410 STRUCTURES AND IMPROVEMENTS	3,705.44	98.00	0.00	0.00	0.00	0.00	3,803.44
3420 RESERVOIRS AND TANKS	248,489.73	19,817.97	0.00	0.00	0.00	0.00	268,307.70
3421 TANK PAINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3430 TRANS AND DIST MAINS	1,678,338.93	84,464.00	-1,790.14	0.00	-1,527.92	0.00	1,759,484.87
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	557,431.88	34,962.00	-160.38	0.00	0.00	0.00	592,233.50
3460 METERS	136,126.66	11,798.00	-8,754.06	296.36	0.00	0.00	139,466.96
3470 METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	38,999.55	3,638.00	0.00	0.00	0.00	0.00	42,637.55
3490 OTHER TRANS AND DIST MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANS AND DIST PLANT	<b>2,663,092.19</b>	<b>154,777.97</b>	<b>-10,704.58</b>	<b>296.36</b>	<b>-1,527.92</b>	<b>0.00</b>	<b>2,805,934.02</b>
<b>V. GENERAL PLANT</b>							
3710 STRUCTURES AND IMPROVEMENTS	47,462.08	3,040.00	0.00	0.00	0.00	0.00	50,502.08
3720 OFFICE FURNITURE AND EQUIP	36,214.32	1,418.00	0.00	0.00	0.00	-25,000.00	12,632.32
3721 OFFICE EQUIPMENT - COMPUTERS	-20,253.95	761.00	0.00	0.00	0.00	25,000.00	5,507.05
3722 OFFICE EQUIPMENT - SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3730 TRANSPORTATION EQUIPMENT	87,783.66	10,825.85	-17,734.14	1,500.30	0.00	0.00	82,375.67
3740 STORES EQUIPMENT	20,516.05	1,646.00	0.00	0.00	0.00	0.00	22,162.05
3750 LABORATORY EQUIPMENT	2,123.00	507.00	0.00	0.00	0.00	0.00	2,630.00
3760 COMMUNICATION EQUIPMENT	26,480.18	1,496.00	0.00	0.00	0.00	0.00	27,976.18
3770 POWER OPERATED EQUIPMENT	2,000.00	361.00	0.00	0.00	0.00	0.00	2,361.00
3780 TOOLS, SHOP AND GARAGE EQUIP	39,658.90	6,712.00	-2,498.24	0.00	0.00	0.00	43,872.66
3790 OTHER GENERAL PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3900 OTHER TANGIBLE PROPERTY	516.93	0.00	0.00	0.00	0.00	0.00	516.93
3910 WATER PLANT PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL PLANT	<b>242,501.17</b>	<b>26,766.85</b>	<b>-20,232.38</b>	<b>1,500.30</b>	<b>0.00</b>	<b>0.00</b>	<b>250,535.94</b>
GO PLANT ALLOCATION	140,999.09	35,465.20	-3,793.43	92.69	0.00	0.00	172,763.55
TOTAL DEPRECIATION	<b>4,761,850.78</b>	<b>295,992.02</b>	<b>-58,342.26</b>	<b>1,889.35</b>	<b>-1,527.92</b>	<b>0.00</b>	<b>4,999,861.97</b>

**OROVILLE**

**SCHEDULE B-1**

**OPERATING REVENUES - CLASS A WATER**

LN NO	ACCT NO	ACCOUNT  (A)	OPERATING REVENUES - CLASS A WATER		INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	UTILITIES AMOUNT PRIOR YEAR (C)	
22		<b>I. Water Service Revenues</b>			
23	601	Metered Sales to General Customers			
24		601.1 Commercial Sales	1,803,123.87	1,752,943.56	50,180.31
25		601.2 Industrial Sales	257,047.20	220,950.39	36,096.81
26		601.3 Sales to Public Authorities	225,929.73	219,763.80	6,165.93
27		Sub-Total	2,286,100.80	2,193,657.75	92,443.05
28	602	Unmetered Sales to General Customers			
29		602.1 Commercial Sales	190,839.03	191,164.61	(325.58)
31		602.3 Sales to Public Authorities	0.00	0.00	0.00
32		Sub-Total	190,839.03	191,164.61	(325.58)
34	603	603.1 Metered Sales, irrigation Customers	0.00	297.15	(297.15)
		Sub-Total	0.00	297.15	(297.15)
37	604	Private Fire Protection Service	39,349.27	38,347.69	1,001.58
38	605	Public Fire Protection Service	3,651.90	3,579.02	72.88
39	606	Sales To Other Water Utilities For Resale	0.00	0.00	0.00
42	609	Other Sales or Service	11,441.56	5,490.32	5,951.24
43		Sub-Total	54,442.73	47,417.03	7,025.70
44		Total Water Service Revenue	2,531,382.56	2,432,536.54	98,846.02
46		<b>II. Other Water Revenues</b>			
47	611	Miscellaneous Service Revenue	10,510.00	9,595.00	915.00
48	612	Rent From Water Property	1,100.00	1,200.00	(100.00)
50	614	Other Water Revenues	2,364.16	(729.03)	3,093.20
51		Total Other Water Revenues	13,974.16	10,065.97	3,908.20
52		Total Operating Revenues	2,545,356.72	2,442,602.51	102,754.22

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## SCHEDULE B-3

LN NO	ACCT NO	ACCOUNT (A)	OPERATING EXPENSE	CLASS A, B, AND C WATER	UTILITIES	INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)		
1		<b>I. Source of Supply Expense</b>				
2		Operation				
3	701	Operation Supervision and Engineering	3,741.76	6,244.90	(2,503.14)	
5	702	Operation Labor and Expense	20,503.91	16,326.17	4,177.74	
6	703	Miscellaneous Expense	1,464.99	0.00	1,464.99	
7	704	Purchased Water	60,147.94	73,243.83	(13,095.89)	
8		Maintenance				
9	706	Maint. Supervision and Engineering	0.00	0.00	0.00	
11	707	Maint. Of Structures and Improvements	27,596.76	23,749.45	3,847.31	
12	708	Maint. Of Reservoirs	0.00	0.00	0.00	
14	709	Maint. Of Lake, River other Intakes	0.00	0.00	0.00	
15	710	Maint. Of Springs and Tunnels	0.00	0.00	0.00	
16	711	Maint. Of Wells	157.04	1,506.94	(1,349.90)	
17	712	Maint. Of Supply Mains	0.00	0.00	0.00	
18	713	Maint. Of Other Source of Supply Plant	0.00	0.00	0.00	
19		Total Source of Supply Expenses	113,612.40	121,071.29	(7,458.89)	
20		<b>II. Pumping Expenses</b>				
21		Operation				
22	721	Operation Supervision and Engineering	7,469.70	10,458.17	(2,988.47)	
24	722	Power Production Labor and Expenses	0.00	0.00	0.00	
26	723	Fuel For Power Production	0.00	0.00	0.00	
27	724	Pumping Labor and Expenses	22,893.00	23,339.52	(446.52)	
28	725	Miscellaneous Expenses	17,638.56	15,147.03	2,491.53	
29	726	Fuel or Power Purchased For Pumping	192,017.73	204,888.71	(12,870.98)	
30		Maintenance				
31	729	Maint. Supervision and Engineering	2,068.75	0.00	2,068.75	
33	730	Maint. Of Structures and Improvements	825.93	200.72	625.21	
34	731	Maint. Of Power Production Equipment	0.00	0.00	0.00	
35	732	Maint. Of Pumping Equipment	20,360.01	4,548.21	15,811.80	
36	733	Maint. Of Other Pumping Equipment	0.00	0.00	0.00	
37		Total Pumping Expenses	263,273.68	258,582.36	4,691.32	
38		<b>III. Water Treatment Expenses</b>				
39		Operation				
40	741	Operation Supervision and Engineering	27,660.48	41,025.44	(13,364.96)	
42	742	Operation Labor and Expenses	65,838.41	55,681.48	10,156.93	
43	743	Miscellaneous Expenses	8,684.74	4,442.11	4,242.63	
44	744	Chemicals and Filtering Materials	55,215.78	62,683.19	(7,467.41)	
45	745	Water Trmt Allocation in/Out	0.00	0.00		
		Maintenance				
46	746	Maint. Supervision and Engineering	980.33	9,280.91	(8,300.58)	
48	747	Maint. Of Structures and Improvements	0.00	0.00	0.00	
49	748	Maint. Of Water Treatment Equipment	10,264.27	14,067.37	(3,803.10)	
50		Total Water Treatment Expenses	168,644.01	187,180.50	(18,536.49)	

OPERATING EXPENSE - CLASS A, B, AND C WATER UTILITIES

LN NO	ACCT NO	ACCOUNT (A)	AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
1		<b>IV. Transmission and Distribution Expenses</b>			
2		Operation			
3	751	Operation Supervision and Engineering	30,428.05	37,634.44	(7,206.39)
5	752	Storage Facilities Expenses	2,062.39	3,168.85	(1,106.46)
7	753	Transmission and Distribution Lines	30,804.52	23,233.85	7,570.67
8	754	Meter Expenses	34,933.81	25,946.79	8,987.02
9	755	Customer Installation Expenses	8,886.31	10,312.47	(1,426.16)
10	756	Miscellaneous	9,636.10	9,885.80	(249.70)
11		Maintenance			
12	758	Maint. Supervision and Engineering	2,606.88	9,435.36	(6,828.48)
14	759	Maint. Of Structures and Improvements	0.00	0.00	0.00
15	760	Maint. Of Reservoirs and Tanks	73.16	2,000.28	(1,927.12)
16	761	Maint. Of Transmission and Distribbut. Mains	49,339.62	37,304.55	12,035.07
18	762	Maint. Of Fire Mains	0.00	0.00	0.00
19	763	Maint. Of Services	31,483.79	24,119.43	7,364.36
21	764	Maint. Of Meters	5,051.37	8,207.72	(3,156.35)
22	765	Maint. Of Hydrants	139.84	0.00	139.84
23	768	Maint. Of Miscellaneous Plant			0.00
24		<b>Total Transmission and Distribution Exp.</b>	<b>205,445.84</b>	<b>191,249.54</b>	<b>14,196.30</b>
25		<b>V. Customer Account Expenses</b>			
26		Operation			
27	771	Supervision	9,281.96	17,965.99	(8,684.03)
29	772	Meter Reading Expenses	38,583.13	40,285.85	(1,702.72)
30	773	Customer Records and Collection Expenses	130,554.73	104,870.56	25,684.17
32	774	Miscellaneous Customer Accounting Expenses	23,961.10	27,438.61	(3,477.51)
33	775	Uncollectible Accounts	16,808.46	13,751.64	3,056.82
34	776	Cust Acct Allocation In/Out	0.00	0.00	
		<b>Total Customer Accounts Expense</b>	<b>219,189.38</b>	<b>204,312.65</b>	<b>14,876.73</b>
35		<b>VI. Sales Expenses</b>			
36		Operation			
37	781	Supervision			
39	782	Demostration and Selling Expenses			
40	783	Advertising Expenses			
41	784	Miscellaneous Sales Expenses			
42	785	Merchandising, Jobbing and Contract Work			
43		<b>Total Sales Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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## SCHEDULE B-2

## OPERATING EXPENSE - CLASS A, B, AND C WATER

## UTILITIES (CONCLUDED)

LN NO	ACCT NO	ACCOUNT (A)	AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
1		<b>VII. Administrative And General Expenses</b>			
2		Operation			
3	791	Administrative and General Salaries	(740.20)	2,220.59	(2,960.79)
5	792	Office Supplies and Other Expenses	8,893.07	7,089.12	1,803.95
6	793	Property Insurance	300.00	446.00	(146.00)
7	794	Injuries and Damages	12,677.79	25,119.41	(12,441.62)
8	795	Employees Pensions and Benefits	73,091.74	61,395.48	11,696.26
9	796	Franchise Requirements	0.00	0.00	0.00
11	797	Regulatory Commission Expenses	39,069.95	36,385.10	2,684.85
12	798	Outside Service Employed	6,445.60	1,600.72	4,844.88
14	799	Miscellaneous General Expense	5,842.31	1,935.03	3,907.28
15		Maintenance			
16	805	Maintenance of General Plant	110.34	1,628.22	(1,517.88)
17		Total Administrative and General Expenses	145,690.60	137,819.67	7,870.93
18		<b>VIII. Miscellaneous</b>			
19	811	Rents	16,647.60	19,123.74	(2,476.14)
20	812	Admin. Exp. Transferred	(913.93)	(387.65)	(526.28)
20		Admin. Exp. Transferred - General Office	390,058.08	434,973.80	(44,915.72)
21	813	Duplicate Charges - CR	0.00	0.00	0.00
22		Total Miscellaneous	405,791.75	453,709.89	(47,918.14)
23		Total Operating Expenses	1,521,647.66	1,553,925.90	(32,278.24)



TAXES CHARGED DURING YEAR

LN NO	KIND OF TAX (A)	TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	CAPITALIZED (F)
24	Real and Property Taxes	54,913.53	54,913.53	0.00	0.00	
25	State corporate Franchise Tax	36,400.22	36,400.22			
26	State Unemployment Tax	1,944.71	1,723.43			221.28
27	Other State and Local Taxes	66.00	66.00			
28	Federal Unemployment Tax	518.59	459.62			58.97
29	FICA	33,221.74	28,578.96			4,642.78
30	Other Federal Tax					
31	Federal Income Tax	140,069.47	140,069.47			
32						
33						
34						
35	General Office Allocation	14,956.83	14,956.83			
36						
37						
38						
39		282,091.09	277,168.06	0.00	0.00	(4,923.03)

**SCHEDULE D-1  
Sources of Supply and Water Developed**

Line No.	STREAMS			FLOW IN ... (Unit) <sup>2</sup>				Annual Quantities Diverted (Unit) <sup>2</sup>	Remarks
	Diverted Into <sup>1</sup>	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
1				Claim	Capacity	Max	Min		
2									
3									
4									
5									
6									
7									
8	WELLS					Pumping Capacity	Annual Quantities Pumped		Remarks
9	At Plant (Name or Number)	Location	Number	Diversions	<sup>3</sup> Depth in Water	(Unit) <sup>2</sup>	(Unit) <sup>2</sup>		
10									
11									
12									
13									
14									
15									
16									
17	TUNNELS AND SPRINGS			FLOW IN (Unit) <sup>2</sup>		Annual Quantities Used		Remarks	
18	Designation	Location	Number	Maximum	Minimum	(Unit) <sup>2</sup>			
19									
20									
21									
22									
23									
24									
25									
26	Purchased Water for Resale								
27									
28									
29	Purchased from Pacific Gas & Electric Co: County of Butte								
30	Annual quantities purchased 643.7: 325.9 (Unit chosen) <sup>2</sup> Million Gallons								
31									
32									

<sup>1</sup> State ditch, pipe line, reservoir, etc., with name, if any.

<sup>2</sup> The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 43,560 cubic feet; in domestic use the thousand gallons or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

<sup>3</sup> Average depth to water surface below ground surface.

**SCHEDULE D-2  
Description of Storage Facilities**

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
33	A. Collecting Reservoirs			
34	Concrete			
35	Earth			
36	Wood			
37	B. Distribution Reservoirs			
38	Concrete			
39	Earth			
40	Wood			
41	C. Tanks			
42	Concrete			
43	Earth			
44	Wood			
45	Steel			
	Total			

**OROVILLE DISTRICT**

**WELL PRODUCTION - YEAR 2007**

**SCHEDULE D-1**

<u>LOCATION</u>	<u>UNIT NO.</u>	<u>I.D. SIZE INCHES</u>	<u>DEPTH (FEET)</u>	<u>2007 M.G.</u>	<u>2007 A.F.</u>	<u>HOURS</u>
Seventh & Montgomery	2-01	16	153	91.5	280.8	1,765
Fort Wayne W/O Truckee	5-01	16-10	340	3.1	9.4	218
Marysville Road N/O Safford Street	10-01	16	150	51.5	157.9	1,513
<hr/>						
<b>SUBTOTAL</b>	<b>3</b>			<b>146.0</b>	<b>448.1</b>	
 <b>PURCHASED WATER - LEASED WELL</b>						
Western Pacific Railroad Co.	901-01	12-10	150	44.0	135.1	1,401
<hr/>						
	<b>1</b>					
<b>GRAND TOTAL</b>	<b>4</b>			<b>190.0</b>	<b>583.2</b>	

**CALIFORNIA WATER SERVICE COMPANY**

**OROVILLE DISTRICT**

**STORAGE FACILITIES - DECEMBER 31, 2007**

**SCHEDULE D - 2**

LOCATION	DESIGNATION	FILLED FROM WHAT SOURCE	TYPE	CAPACITY (1000 gal)
<u>Raw Water</u>				
Cherokee Rd.	Cherokee Reservoir	Feather River (Powers Canal)	Earth	2,647 C
Palma Dr. off Oroville-Chico Hwy.	Oroville Reservoir	"	"	2,112 C
<u>Finished Water</u>				
Off Orange Ave. (High Duty) Treatment Plant	Sta. 016-Res. 2	Wells & Treatment Plant	Steel	2,000 D
	Sta. 015-Tank 1	Treatment Plant	Steel	450 D
	<hr/> <hr/>			
	4		<b>Total District</b>	<b>7,209</b>

C - Collection    D - Distribution

SCHEDULE D-3

Description of Transmission and Distribution Facilities

A. Length of Ditches, Flumes and Lined Conduits in Miles for Various Capacities									
Capacities in Cubic Feet Per Second or Miner's Inches (state which)									
Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Totals								

NOT APPLICABLE

A. Length of Ditches, Flumes and Lined Conduits in Miles for Various Capacities (Concluded)									
Capacities in Cubic Feet Per Second or Miner's Inches (state which)									
Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								
7	Flume								
8	Lined conduit								
9									
10	Totals								

NOT APPLICABLE

B. Footages of Pipe by Inside Diameters in inches - Not Including Service Piping									
Line No.		1	1 1/2	2	2 1/2	3	4	5	6
11	Cast Iron								
12	Cast iron (cement lined)								
13	Concrete								
14	Copper								
15	Riveted Steel								
16	Standard Screw								
17	Screw or Welded Casing								
18	Cement - Asbestos								
19	Welded Steel								
20	Wood								
21	Other (specify)								
22	Totals								

SEE ATTACHED SCHEDULE

B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping - (Concluded)									
Line No.		8	10	12	14	16	20	Other Sizes (Specify Sizes)	Total All Sizes
23	Cast Iron								
24	Cast iron (cement lined)								
25	Concrete								
26	Copper								
27	Riveted Steel								
28	Standard Screw								
29	Screw or Welded Casing								
30	Cement - Asbestos								
31	Welded Steel								
32	Wood								
33	Other (specify)								
34	Totals								

SEE ATTACHED SCHEDULE



California Water Service Company  
Supply And Distribution Mains

Run Date: February 20, 2008

12/31/2007

CWPLNTMS.RPT

Department: OROVILLE

<u>Pipe Size</u>	<u>Asbestos Cement</u>	<u>Cast Iron</u>	<u>Concrete Cylinder</u>	<u>Copper Tubing</u>	<u>Steel Standard</u>	<u>Steel Cement Lined</u>	<u>Steel Other</u>	<u>Ductile Iron</u>	<u>Plastic Pipe</u>	<u>Total</u>
3/4"				1,028	225		0		0	1,253
1"				671	0		0		0	671
1-1/4"					0					0
1-1/2"		435	0		42		0		0	477
2"		2,921		0	14,117		0		0	17,038
2-3/8"							0			0
2-1/2"					0		400			400
3"			0		1,198		258		0	1,456
3-1/2"					0		0		0	0
4"	7,160	25,876	0		35	1,195	1,219	0	0	35,485
4-1/2"							0			0
5"					0		0			0
5-1/2"										0
6"	53,765	31,446			2,534	8,612	1,933	2,650	4,298	105,238
7"					340		0			340
8"	45,862	11,746			4,671	1,367	8,647	1,832	9,774	83,899
9"					0		0			0
10"	2,194	565	754		0		475	0	0	3,988
10-3/4"					0		0			0
12"	14,015	3,411	0		0	227	0	342	728	18,723
12-3/4"					0					0
14"	0				0		0	0	0	0
15"			0							0
16"	2,189	0			0		0	3,357	0	5,546
17"							0			0
18"	0				0		0	0		0
19"										0
20"	0	246			0	691	2,950	0		3,887
21"										0
22"										0
24"							0	0		0
26"							19			19
27"										0
30"			1,039					0	0	1,039
33"										0
36"								0		0
37"										0
42"							0			0
<b>Total</b>	<b>125,185</b>	<b>76,646</b>	<b>1,793</b>	<b>1,699</b>	<b>23,162</b>	<b>12,092</b>	<b>15,901</b>	<b>8,181</b>	<b>14,800</b>	<b>279,459</b>

**SCHEDULE D-4**                      **Oroville**  
**Number of Active Service Connections**

	<b>Metered-</b>		<b>Flat Rate-</b>	
	<b>Dec. 31</b>		<b>Dec. 31</b>	
	<b>Prior</b>	<b>Current</b>	<b>Prior</b>	<b>Current</b>
	<b>Year</b>	<b>Year</b>	<b>Year</b>	<b>Year</b>
<b>Commercial (including domestic)</b>	<b>3022</b>	<b>3063</b>	<b>314</b>	<b>296</b>
<b>Industrial</b>	<b>16</b>	<b>16</b>		
<b>Public Authorities</b>	<b>106</b>	<b>123</b>		
<b>Irrigation</b>				
<b>Other (specify)</b>	<b>14</b>	<b>16</b>		
<b>Sub-Total</b>	<b>3158</b>	<b>3218</b>	<b>314</b>	<b>296</b>
<b>Private Fire Connections</b>			<b>81</b>	<b>85</b>
<b>Public Fire Connections</b>			<b>454</b>	<b>458</b>
<b>Totals</b>	<b>3158</b>	<b>3218</b>	<b>849</b>	<b>839</b>

OROVILLE

**SCHEDULE D-5**

**Number of Meters and Services  
on Pipe Systems at End of Year**

Size	Meters	Services
5/8 - in.	2859	
3/4 - in.	1	3,174
1 - in.	202	950
1 1/4 - in.		45
1 1/2 - in.	42	22
2 - in.	111	231
2 1/2 - in.		
3 - in.	19	
4 - in.	8	56
5 - in.		
6 - in.	4	31
8 - in.	1	28
10 - in.	1	1
12 - in.		
16 - in.		
18 - in.		
other		
misc		
<b>Totals</b>	<b>3248</b>	<b>4,538</b>

**SCHEDULE D-6**

**Meter Testing Data**

<b>A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:</b>	
1. New, after being received	_____
2. Used, before repair	_____ <b>0</b>
3. Used, after repair	_____ <b>5</b>
4. Found fast, requiring billing adjustment	_____
<b>B. Number of Meters in Service Since Last Test</b>	
1. Ten Years or Less	_____ <b>2,069</b>
2. More than 10, but less than 15 years	_____ <b>647</b>
3. More than 15 years	_____ <b>808</b>



Oroville		SCHEDULE D-7								
Water Delivered to Metered Customers by Months and Years in 100,000 CuFt (Units Chosen)										
Classification Of Service	During Current Year							Sub-total	Total	Total Prior Yr
	Jan	Feb	Mar	Apr	May	Jun	Jul			
Commercial	53	54	51	66	64	87	375	931	941	
Industrial	3	1	3	2	2	3	14	202	180	
Public Authority	5	2	3	10	11	16	47	139	137	
Irrigation							0	0	0	
Other (specify)								2	1	
<b>Total</b>	<b>61</b>	<b>57</b>	<b>57</b>	<b>78</b>	<b>77</b>	<b>106</b>	<b>436</b>	<b>1274</b>	<b>1259</b>	
Classification Of Service	During Current Year							Sub-total	Total	Total Prior Yr
	Jul	Aug	Sep	Oct	Nov	Dec	Jan			
Commercial	113	119	122	76	67	59	556	931	941	
Industrial	8	71	73	31	3	2	188	202	180	
Public Authority	22	24	24	13	5	4	92	139	137	
Irrigation							0	0	0	
Other (specify)		0	1	1			2	2	1	
<b>Total</b>	<b>143</b>	<b>214</b>	<b>220</b>	<b>121</b>	<b>75</b>	<b>65</b>	<b>838</b>	<b>1274</b>	<b>1259</b>	
Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet. Total Acres Irrigated: Total Population Served: 9,594										

## END OF YEAR BALANCES IN SELECTED ACCOUNTS

Indicate the end of year balances shown in the district's accounting records for the following accounts:

<b>131. Materials and supplies on hand</b>	(G)	1,116.37
		87,924.27
<b>100.3. Construction work in progress</b>	(G)	80,994.50
		358,008.37
<b>241. Advances for construction</b>		-196,005.39
<b>265. Contributions in aid of construction</b>		-721,050.16

(G) General Office Allocation

### SIGNATURE

District Management

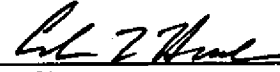
Name of District Manager Toni Ruggle

Address 1905 High St., Oroville, CA 95965-4938

Telephone 530-533-4034

This report sets forth book or allocated figures and other data pertaining to the district for the period from January 1, 2007 to December 31, 2007.

Oroville



Signature

Controller

Title

MAR 22 2008

Date

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<b>Balances in selected balance sheet accounts</b>	<b>10</b>
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<b>Depreciation and amortization reserves</b>	<b>2</b>
<b>Materials and supplies on hand</b>	<b>10</b>
<b>Meters and services on pipe system</b>	<b>9</b>
<b>Operating expenses</b>	<b>4-6</b>
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<b>Utility plant in service</b>	<b>1</b>