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2013  
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, 2013

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2014

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Report ID: CW\_W405-  
 Bus. Unit: CWSCO  
 Dept: OROVILLE

ANALYSIS OF UTILITY PLANT  
 December/31/2013

Page No. 13  
 Run Date: 3/14/2014  
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Acct	Description	Beg of YR bal	Additions	Retirements	Other	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	340,604.83				340,604.83
	TOTAL INTANGIBLE PLANT	340,604.83				340,604.83
<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	339,236.28	41,225.60			380,461.88
312	COLLECTING AND IMPOUNDING RES	155,580.80				155,580.80
313	LAKE, RIVER AND OTHER INTAKES	5,656.73				5,656.73
315	WELLS	29,102.46				29,102.46
316	SUPPLY MAINS	1,071,609.39	120.00			1,071,729.39
	TOTAL SOURCE OF SUPPLY PLANT	1,601,185.66	41,345.60			1,642,531.26
<b>IV. PUMPING PLANT</b>						
321	STRUCTURES AND IMPROVEMENTS	537,487.01		-1,243.36		536,243.65
3211	PAVEMENT	30,311.46				30,311.46
324	PUMPING EQUIPMENT	812,987.94	63,399.05	-1,953.00		874,433.99
3241	SYS CONTROL COMPUTER EQUIP	232,888.33	382,456.78			615,345.11
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	1,613,674.74	445,855.83	-3,196.36		2,056,334.21
<b>V. WATER TREATMENT PLANT</b>						
331	STRUCTURES AND IMPROVEMENTS	217,428.21	41,405.89			258,834.10
332	WATER TREATMENT EQUIPMENT	2,407,522.02	4,051.81	-1,436.81		2,410,137.02
	TOTAL WATER TREATMENT PLANT	2,624,950.23	45,457.70	-1,436.81		2,668,971.12
<b>VI. TRANS AND DIST PLANT</b>						
341.	STRUCTURES AND IMPROVEMENTS	3,631.38				3,631.38
3411	PAVEMENT	6,881.91				6,881.91
342	RESERVOIRS AND TANKS	486,921.37	10,529.44			497,450.81
3421	TANK PAINTING	266,428.62	303,454.59			569,883.21
343	TRANS AND DIST MAINS	6,921,146.69	277,462.88	-3,707.03		7,194,902.54
344	FIRE MAINS	0.00				0.00
345	SERVICES	2,660,671.02	163,105.50	-2,028.73		2,821,747.79
346	METERS	563,327.93	30,819.64			594,147.57
348	HYDRANTS	364,661.78	124,361.08	-1,122.96		487,899.90
	TOTAL TRANS AND DIST PLANT	11,273,670.70	909,733.13	-6,858.72		12,176,545.11
<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	26,594.28		-2,605.20		23,989.08
3721	OFFICE EQUIPMENT - COMPUTERS	26,247.24	10,847.97			37,095.21
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	246,685.88	42,959.46	-29,083.98		260,561.36
374	STORES EQUIPMENT	34,894.41				34,894.41
375	LABORATORY EQUIPMENT	25,588.18				25,588.18
376	COMMUNICATION EQUIPMENT	28,245.94				28,245.94
377	POWER OPERATED EQUIPMENT	57,783.65				57,783.65
378	TOOLS, SHOP AND GARAGE EQUIP	132,781.75		-11,095.36		121,686.39
379	OTHER GENERAL PLANT	3,397.42				3,397.42
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	656,545.36	53,807.43	-42,784.54		667,568.25
<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	788,256.87	131,496.76	-15,254.67	-1,506.25	902,992.70
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	788,773.80	131,496.76	-15,254.67	-1,506.25	903,509.63
	TOTAL UTILITY PLANT IN SERVICE	18,999,007.30	1,627,696.45	-69,531.10	-1,506.25	20,555,666.39

**CALIFORNIA WATER SERVICE COMPANY**  
**DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2013**  
**SCHEDULE A-1d**  
**OROVILLE DISTRICT RATE BASE AND WORKING CASH**

Line No.	Title of Account	Balance	12/31/2013	Balance	12/31/2012
1	UTILITY PLANT				
2	PLANT IN SERVICE	\$	18,684,443.4	\$	17,488,964.7
4	GENERAL OFFICE PRORATE	\$	843,648.1	\$	791,853.5
5	RATE BASE WRITE-UP (NET)	\$	-	\$	-
6	PLANT NOT FUNDED BY CALWATER	\$	-	\$	-
7	TOTAL GROSS PLANT ( = Line 2 + Line 3 + Line 4 + Line 5 - Line 6 )	\$	19,528,091.6	\$	18,280,818.2
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION				
9	PLANT IN SERVICE	\$	7,289,989.4	\$	6,603,495.9
10	GENERAL OFFICE PRORATE	\$	326,849.3	\$	268,862.8
11	TOTAL ACCUMULATED DEPRECIATION ( = Line 9 + Line 10 )	\$	7,616,838.7	\$	6,872,358.7
12	LESS OTHER RESERVES				
13	DEFERRED INCOME TAXES	\$	1,881,270.2	\$	1,503,802.2
14	DEFERRED ITC	\$	23,119.7	\$	24,390.0
15	GENERAL OFFICE PRORATE	\$	46,706.0	\$	59,133.1
16	TOTAL OTHER RESERVES ( = Line 13 + Line 14 + Line 15 )	\$	1,951,095.9	\$	1,587,545.3
17	LESS ADJUSTMENTS				
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$	879,565.4	\$	886,062.1
19	ADVANCES FOR CONSTRUCTION	\$	191,043.7	\$	198,513.6
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$	16,800.2	\$	18,507.7
21	TOTAL ADJUSTMENTS ( = Line 18 + Line 19 - Line 20 )	\$	1,053,809.0	\$	1,066,067.9
22	ADD MATERIALS AND SUPPLIES	\$	107,356.2	\$	94,857.9
23	ADD ADOPTED WORKING CASH ( = Line 37 )	\$	368,300.0	\$	350,900.0
24	<b>TOTAL DISTRICT RATE BASE</b>	\$	9,382,004.2	\$	9,200,604.2
25	( = Line 7 - Line 11 - Line 16 - Line 21 + Line 22 + Line 23 )				

**WORKING CASH**

26	DETERMINATION OF OPERATIONAL CASH REQUIREMENT				
27	Operating Expenses Excluding Taxes, Depreciation & Uncollectible)	\$	3,064,280.0	\$	2,995,450.6
28	Purchased Power & Commodity for Resale*	\$	496,711.4	\$	489,189.6
29	Meter Revenues: Bimonthly Billing	\$	716,646.1	\$	638,769.6
30	Other Revenues: Flat Rate Monthly Billing	\$	6,789.7	\$	14,152.4
31	Total Revenues ( Line 30 + Line 31 )	\$	723,435.8	\$	652,922.0
32	Ratio - Flat Rate to Total Revenues ( = Line 31 / Line 32 )		0.94%		2.17%
33	5/24 x Line 28 x ( 100% - Line 33 )	\$	632,400.1	\$	610,525.6
34	1/24 x Line 28 x Line 33	\$	1,198.3	\$	2,705.3
35	1/12 x Line 29	\$	41,392.6	\$	38,765.8
36	Operational Cash Requirement ( = Line 34 + Line 35 - Line 36 )	\$	674,991.0	\$	653,996.7
37	Total Adopted	\$	368,300.0	\$	350,900.0

**SCHEDULE A-3****OROVILLE****Depreciation and Amortization Reserves****2013**

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)	286,335.77						
			6,869,362.22		108,706.56		0.00	0.00	
2	<b>Add: Credits to reserves during year</b>								
3	a) Charged to account No. 503	(G)	81,379.30						
			570,636.00						
4	b) Charged to account No. 265		46,124.00						
5	c) Charged to clearing accounts	(G)	3,256.61						
			30,342.36						
6	d) Salvage recovered	(G)	0.00						
			0.00						
7	e) All other credits	(G)	539.81						
			0.00	(B)	28,362.19				
8	<b>Total Credits</b>		<b>732,278.08</b>		<b>28,362.19</b>				
9	<b>Deduct: Debits to reserves during year</b>								
10	a) Book cost of property retires	(G)	15,254.67						
			54,276.43						
11	b) Cost of removal	(G)	(155.96)						
			0.00						
12	c) All other debits	(G)	1,944.37						
			(5,056.00)						
13	<b>Total Debits</b>		<b>66,263.51</b>						
14	<b>Balances in reserves at end of year</b>		<b>7,821,712.56</b>		<b>137,068.75</b>		<b>0.00</b>	<b>0.00</b>	
15	State method of determining depreciation charges: Straight Line Remaining Life Method & Liberalized								
16	(A) Depreciation on Intracompany transfers (B) Amortization charged to 504 (G) General Office Allocation								
17									
18	Report depreciation in Federal Tax Return for year:		567,730.00						
19	Indicate nature of these items and accounts affected								
20	(See Schedule A-3a opposite)								



Report ID: CWW406-

ANNUAL REPORT FOR DEPRECIATION

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Analysis of Depreciation Reserve - Account no 250

Run Date: 2/10/2014

Schedule A-3A  
Dept: OROVILLE

Run Time: 3:22:24 PM

ACCOUNT	BEGIN BALANCE	PROVISIONS	RETIREMENT	COST TO REMOVE	SALVAGE	OTHER	END BALANCE
<b>I. SOURCE OF SUPPLY PLANT</b>							
3110 STRUCTURES AND IMPROVEMENTS	27,826.58	5,834.88	0.00	0.00	0.00	0.00	33,661.46
3120 COLLECTING AND IMPOUNDING RES	58,277.69	1,120.20	0.00	0.00	0.00	0.00	59,397.89
3130 LAKE, RIVER AND OTHER INTAKES	4,595.52	105.24	0.00	0.00	0.00	0.00	4,700.76
3140 SPRINGS AND TUNNELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3150 WELLS	40,059.71	110.64	0.00	0.00	0.00	0.00	40,170.35
3160 SUPPLY MAINS	561,237.35	10,930.32	0.00	0.00	0.00	0.00	572,167.67
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	691,996.85	18,101.28	0.00	0.00	0.00	0.00	710,098.13
<b>II. PUMPING PLANT</b>							
3210 STRUCTURES AND IMPROVEMENTS	149,323.82	51,045.00	-1,243.36	0.00	0.00	0.00	199,125.46
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	150,702.25	17,397.96	-1,953.00	0.00	0.00	0.00	166,147.21
3241 SYSTEM CONTROL COMPUTER EQUIP	7,690.11	4,983.84	0.00	0.00	0.00	0.00	12,673.95
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	307,716.18	73,426.80	-3,196.36	0.00	0.00	0.00	377,946.62
<b>III. WATER TREATMENT PLANT</b>							
3310 STRUCTURES AND IMPROVEMENTS	98,520.76	7,066.44	0.00	0.00	0.00	0.00	105,587.20
3320 WATER TREATMENT EQUIPMENT	1,265,028.24	107,134.68	-1,436.81	0.00	0.00	0.00	1,370,726.11
TOTAL WATER TREATMENT PLANT	1,363,549.00	114,201.12	-1,436.81	0.00	0.00	0.00	1,476,313.31
<b>IV. TRANS AND DIST PLANT</b>							
3410 STRUCTURES AND IMPROVEMENTS	4,532.33	374.28	0.00	0.00	0.00	0.00	4,906.61
3420 RESERVOIRS AND TANKS	325,338.62	15,727.56	0.00	0.00	0.00	0.00	341,066.18
3421 TANK PAINTING	6,517.08	8,605.68	0.00	0.00	0.00	0.00	15,122.76
3430 TRANS AND DIST MAINS	2,386,749.37	186,870.96	-3,707.03	0.00	0.00	0.00	2,569,913.30
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	1,106,246.67	159,108.12	-2,028.73	0.00	0.00	0.00	1,263,326.06
3460 METERS	227,208.78	18,477.12	0.00	0.00	0.00	0.00	245,685.90
3470 METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	63,206.78	6,746.28	-1,122.96	0.00	0.00	0.00	68,830.10
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	4,119,799.63	395,910.00	-6,858.72	0.00	0.00	0.00	4,508,850.91
<b>V. GENERAL PLANT</b>							
3710 STRUCTURES AND IMPROVEMENTS	62,000.94	2,148.12	0.00	0.00	0.00	0.00	64,149.06
3720 OFFICE FURNITURE AND EQUIP	8,951.64	569.16	-2,605.20	0.00	0.00	0.00	6,915.60
3721 OFFICE EQUIPMENT - COMPUTERS	11,748.81	1,057.80	0.00	0.00	0.00	0.00	12,806.61
3722 OFFICE EQUIPMENT - SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3730 TRANSPORTATION EQUIPMENT	158,084.32	30,342.36	-29,083.98	0.00	5,056.00	0.00	164,398.70
3740 STORES EQUIPMENT	6,911.20	-184.92	0.00	0.00	0.00	0.00	6,726.28
3750 LABORATORY EQUIPMENT	12,522.71	2,228.76	0.00	0.00	0.00	0.00	14,751.47
3760 COMMUNICATION EQUIPMENT	28,902.34	-98.88	0.00	0.00	0.00	0.00	28,803.46
3770 POWER OPERATED EQUIPMENT	26,272.08	2,241.96	0.00	0.00	0.00	0.00	28,514.04
3780 TOOLS, SHOP AND GARAGE EQUIP	69,298.22	7,210.08	-11,095.36	0.00	0.00	0.00	65,412.94
3790 OTHER GENERAL PLANT	1,091.37	488.52	0.00	0.00	0.00	0.00	1,579.89
3800 LEASED PROPERTY	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	386,300.56	46,002.96	-42,784.54	0.00	5,056.00	0.00	394,574.98
GO PLANT ALLOCATION	286,335.77	84,635.92	-15,254.67	155.96	221.17	-2,165.54	353,928.61
TOTAL DEPRECIATION	7,155,697.99	732,278.08	-69,531.10	155.96	5,277.17	-2,165.54	7,821,712.56

**SCHEDULE B-1**

LN NO	ACCT NO	ACCOUNT  (A)	OPERATING REVENUES - CLASS A WATER		UTILITIES	INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)		
22		<b>I. Water Service Revenues</b>				
23	601	Metered Sales to General Customers				
24		601.1 Commercial Sales	2,968,071.92	2,832,361.55		135,710.37
25		601.2 Industrial Sales	480,406.65	437,158.53		43,248.12
26		601.3 Sales to Public Authorities	337,663.82	327,460.33		10,203.49
27		Sub-Total	3,786,142.39	3,596,980.41		189,161.98
28	602	Unmetered Sales to General Customers				
29		602.1 Commercial Sales	334.33	92,117.40		(91,783.07)
31		602.3 Sales to Public Authorities	0.00	0.00		0.00
32		Sub-Total	334.33	92,117.40		(91,783.07)
34	603	603.1 Metered Sales, Irrigation Customers	216.20	0.00		216.20
		Sub-Total	216.20	0.00		216.20
37	604	Private Fire Protection Service	51,586.39	47,871.19		3,715.20
38	605	Public Fire Protection Service	4,537.02	4,533.00		4.02
39	606	Sales To Other Water Utilities For Resale	0.00	0.00		0.00
42	609	Other Sales or Service	9,940.52	16,681.51		(6,740.99)
43		Sub-Total	66,063.93	69,085.70		(3,021.77)
44		Total Water Service Revenue	3,852,756.85	3,758,183.51		94,573.34
46		<b>II. Other Water Revenues</b>				
47	611	Miscellaneous Service Revenue	22,715.00	22,900.00		(185.00)
48	612	Rent From Water Property	1,206.00	1,100.00		106.00
50	614	Other Water Revenues	9,130.44	(8,440.20)		17,570.64
51		Total Other Water Revenues	33,051.44	15,559.80		17,491.64
52		<b>III. Water Revenue Adjustment Mechanism Offsets</b>				
53		WRAM Adjustmets	473,239.65	268,197.05		205,042.60
54		WRAM/MCBA Interest	744.67	1,476.61		(731.95)
54		Conservation Revenue Billed	21,560.76	(12,631.20)		34,191.96
55		Total WRAM Adjustments	495,545.08	257,042.46		238,502.62
52		Total Operating Revenues	4,381,353.38	4,030,785.77		350,567.61

7 Oroville

**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	14,307.46	26,584.53	(12,277.07)
5	702	Operation Labor and Expense	24,990.58	45,360.01	(20,369.43)
6	703	Miscellaneous Expense	0.00	0.00	0.00
7	704	Purchased Water	285,670.08	289,398.31	(3,728.23)
8		Maintenance			
9	706	Maint. Supervision and Engineering	0.00	0.00	0.00
11	707	Maint. Of Structures and Improvements	299.13	15,799.21	(15,500.08)
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	0.00	0.00	0.00
17	712	Maint. Of Supply Mains	0.00	(51.93)	51.93
18	713	Maint. Of Other Source of Supply Plant	0.00	0.00	0.00
19		Total Source of Supply Expense	325,267.25	377,090.13	(51,822.88)
20		<b>II. Pumping Expenses</b>			
21		Operation			
22	721	Operation Supervision and Engineering	6,782.21	27,554.88	(20,772.67)
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	1,645.78	37,803.46	(36,157.68)
28	725	Miscellaneous Expenses	3,726.00	40,970.09	(37,244.09)
29	726	Fuel or Power Purchased For Pumping	211,041.36	199,791.33	11,250.03
30		Maintenance			
31	729	Maint. Supervision and Engineering	0.00	0.00	0.00
33	730	Maint. Of Structures and Improvements	13.87	5,512.70	(5,498.83)
34	731	Maint. Of Power Production Equipment	0.00	0.00	0.00
35	732	Maint. Of Pumping Equipment	4,399.29	11,304.77	(6,905.48)
36	733	Maint. Of Other Pumping Equipment	0.00	0.00	0.00
37		Total Pumping Expenses	227,608.51	322,937.23	(95,328.72)
38		<b>III. Water Treatment Expenses</b>			
39		Operation			
40	741	Operation Supervision and Engineering	11,303.72	14,953.12	(3,649.40)
42	742	Operation Labor and Expenses	26,301.83	108,983.16	(82,681.33)
43	743	Miscellaneous Expenses	16,430.92	8,495.58	7,935.34
44	744	Chemicals and Filtering Materials	66,409.07	40,134.74	26,274.33
45		Maintenance			
46	746	Maint. Supervision and Engineering	0.00	6,812.43	(6,812.43)
48	747	Maint. Of Structures and Improvements	0.00	0.00	0.00
49	748	Maint. Of Water Treatment Equipment	1,949.71	11,010.69	(9,060.98)
50		Total Water Treatment Expense	122,395.25	190,389.72	(67,994.47)



**SCHEDULE B-2**

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>IV. Transmission and Distribution Expenses</b>			
2		Operation			
3	751	Operation Supervision and Engineering	20,346.65	50,926.98	(30,580.33)
5	752	Storage Facilities Expenses	758.06	6,228.02	(5,469.96)
7	753	Transmission and Distribution Lines	10,328.13	33,390.48	(23,062.35)
8	754	Meter Expenses	11,116.39	47,679.03	(36,562.64)
9	755	Customer Installation Expenses	2,142.14	15,547.74	(13,405.60)
10	756	Miscellaneous	28,769.75	18,866.04	9,903.71
11		Maintenance			
12	758	Maint. Supervision and Engineering	0.00	5,904.43	(5,904.43)
14	759	Maint. Of Structures and Improvements	0.00	0.00	0.00
15	760	Maint. Of Reservoirs and Tanks	0.00	601.46	(601.46)
16	761	Maint. Of Transmission and Distribbut. Mains	26,120.33	49,332.16	(23,211.83)
18	762	Maint. Of Fire Mains	0.00	0.00	0.00
19	763	Maint. Of Services	16,570.64	17,859.07	(1,288.43)
21	764	Maint. Of Meters	7,300.27	22,450.19	(15,149.92)
22	765	Maint. Of Hydrants	(92.62)	13,549.25	(13,641.87)
23	766	Maint. Of Miscellaneous Plant			0.00
24		Total Transmission and Distribu	123,359.74	282,334.85	(158,975.11)
25		<b>V. Customer Account Expenses</b>			
26		Operation			
27	771	Supervision	0.00	26,710.64	(26,710.64)
29	772	Meter Reading Expenses	132.87	49,528.53	(49,395.66)
30	773	Customer Records and Collection Expenses	32,046.05	196,634.68	(164,588.63)
32	774	Miscellaneous Customer Accounting Expenses	90,112.31	102,753.00	(12,640.69)
33	775	Uncollectible Accounts	12,223.54	27,639.21	(15,415.67)
34		Total Customer Accounts Experi	134,514.77	403,266.06	(268,751.29)
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		Total Sales Expenses	0.00	0.00	0.00

9 Oroville

**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	0.00	2,255.97	(2,255.97)
5	792	Office Supplies and Other Expenses	10,263.31	7,650.34	2,612.97
6	793	Property Insurance	0.00	252.72	(252.72)
7	794	Injuries and Damages	16,430.10	21,876.37	(5,446.27)
8	795	Employees Pensions and Benefits	541,896.91	589,908.98	(48,012.07)
9	796	Franchise Requirements	0.00	0.00	0.00
11	797	Regulatory Commission Expenses	681.98	2,843.96	(2,161.98)
12	798	Outside Service Employed	1,998.87	1,576.96	421.91
14	799	Miscellaneous General Expense	2,633.07	1,696.66	936.41
15		Maintenance			
16	805	Maintenance of General Plant	392.32	242.28	150.04
17		Total Administrative and Gener:	574,296.56	628,304.24	(54,007.68)
18		<b>VIII. Miscellaneous</b>			
19	811	Rents	46,801.98	40,800.00	6,001.98
20	812	Admin. Exp. Transferred	(1,258.17)	(540.76)	(717.40)
20		Admin. Exp. Transferred - General Office	615,631.40	633,309.26	(17,677.86)
21	813	Duplicate Charges - CR	0.00	0.00	0.00
22		Total Miscellaneous	661,175.21	673,568.50	(12,393.28)
23		Total Operating Expenses	2,168,617.30	2,877,890.73	(709,273.43)

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	95,553.45	95,553.45	0.00		
25	State corporate Franchise Tax	(31,320.63)	(31,320.63)			
26	State Unemployment Tax *	0.00	0.00			0.00
27	Other State and Local Taxes	0.00	0.00			
28	Federal Unemployment Tax *	0.00	0.00			0.00
29	FICA *	55,153.37	55,153.37			0.00
30	Other Federal Tax					
31	Federal Income Tax	260,046.86	260,046.86			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	21,275.05	21,275.05			
36						
37						
38						
39		400,708.10	400,708.10	0.00	0.00	0.00

\* Please note: Line 26 (SUT), Line 28 (FUT), and FICA total are reported in Line 29.

ORO

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

STREAMS				FLOW IN .....(unit) <sup>2</sup>				Annual Quantities Diverted .....(Unit) <sup>2</sup>	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	<b>Not Applicable</b>								
2									
3									
4									
5									
WELLS							Annual Quantities Pumped .....(Unit) <sup>2</sup>	Remarks	
Line No.	At Plant (Name or Number)	See Attached Schedule		Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>			
		Location	Number						
6									
7									
8									
9									
10									
TUNNELS AND SPRINGS				FLOW IN .....(Unit) <sup>2</sup>			Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum				
11	<b>Not Applicable</b>								
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from	Pacific Gas & Electric Co: County of Butte							
17	Annual quantities purchased	846.6:	21.3			(Unit chosen) <sup>2</sup>	Million Gallons		
18									
19									

\* State ditch, pipe line, reservoir, etc., with name, if any.  
 1 Average depth to water surface below ground surface.  
 2 The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet: in domestic use the thousand gallon 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.

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

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs		<b>See Attached Schedule</b>	
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal			
12	Concrete			
13	Total			

**OROVILLE DISTRICT**  
**WELL PRODUCTION - YEAR 2013**

**SCHEDULE D-1**

<u>LOCATION</u>	<u>UNIT NO.</u>	<u>I.D. SIZE INCHES</u>	<u>DEPTH (FEET)</u>	<u>2013 M.G.</u>	<u>2013 A.F.</u>	<u>HOURS</u>
Seventh & Montgomery	2-01	16	153	87.0	254.78823	1121
Fort Wayne W/O Truckee	5-01	16-10	340	1.3	4.0110357	97
Marysville Road N/O Safford Street	10-01	16	150	95.0	266.41931	3,641
<hr/> <hr/>						
<b>SUBTOTAL</b>	3			183.3	525.2	4,859
 <b>PURCHASED WATER - LEASED WELL</b>						
Western Pacific Railroad Co.	901-01	12-10	150	42.5	130.3	1,443
<hr/> <hr/>						
<b>GRAND TOTAL</b>	4			225.8	655.5	6,302

**CALIFORNIA WATER SERVICE COMPANY**

**OROVILLE DISTRICT**

**STORAGE FACILITIES - DECEMBER 31, 2013**

**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 Sta. 015-Tank 1	Wells & Treatment Plant Treatment Plant	Steel Steel	2,000 D 450 D
	<u>4</u>		<b>Total District</b>	<u>7,209</u>

C - Collection    D - Distribution

ORO

**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.	Not Applicable	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	Total								

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Continued  
 Capacities in Cubic Feet Per Second or Miner's Inches (State Which) \_\_\_\_\_

Line No.	Not Applicable	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	Total								

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING

Line No.	See Attached Schedule	1	1 1/2	2	2 1/2	3	4	5	6	8
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	Total									

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Continued

Line No.	See Attached Schedule	10	12	14	16	18	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	Total								

California Water Service Company  
Supply And Distributions Mains  
12/31/2013

Department: 113-OROVILLE

Pipe Size	Asbestos Cement	Cast Iron	Concrete Cylinder	Copper Tubing	Steel Standard	Steel Cement Lined	Steel Other	Ductile Iron	Plastic Pipe	Total
3/4"				1,028	225					1,253
1"				671						671
1 - 1/4"										
1 - 1/2"		435			42					477
2"		1,581			14,117					15,698
2-3/8"										
2-1/2"							400			400
3"					1,198		258			1,456
3-1/2"										
4"	7,160	23,116			35	1,195	769			32,275
4-1/2"										
5"										
5-1/2"										
6"	53,750	31,214			414	8,612	1,933	2,860	9,725	108,508
7"					340					340
8"	45,804	11,370			3,511	1,367	8,647	2,135	14,408	87,242
9"										
10"	2,194	565	754				475		225	4,213
10-3/4"										
12"	13,972	3,411				227		360	740	18,710
12-3/4"										
14"										
15"										
16"	2,054							3,492		5,546
17"										
18"		0								
19"										
20"		246				691	2,230			3,167
21"										
22"										
24"		0								
26"										
27"							19	0		19
30"			1,039							1,039
33"										
36"										
37"										
42"										
<b>Total</b>	124,934	71,938	1,793	1,699	19,882	12,092	14,731	8,847	25,098	281,014



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

	Metered-	Dec. 31	Flat Rate-	Dec. 31
	Prior	Current	Prior	Current
	Year	Year	Year	Year
<b>Commercial (including domestic)</b>	<b>3306</b>	<b>3342</b>	<b>2</b>	<b>1</b>
<b>Industrial</b>	<b>18</b>	<b>17</b>		
<b>Public Authorities</b>	<b>111</b>	<b>74</b>		
<b>Irrigation</b>				
<b>Other (specify)</b>	<b>14</b>	<b>13</b>		
<b>Sub-Total</b>	<b>3449</b>	<b>3446</b>	<b>2</b>	<b>1</b>
<b>Private Fire Connections</b>			<b>89</b>	<b>90</b>
<b>Public Fire Connections</b>			<b>465</b>	<b>469</b>
<b>Totals</b>	<b>3449</b>	<b>3446</b>	<b>556</b>	<b>560</b>

OROVILLE

**SCHEDULE D-5**

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

Size	Meters	Services
5/8 -in.	3,503	
3/4 - in.		3,083
1 - in.	255	1,164
1 1/4 - in.		45
1 1/2 - in.	53	22
2 - in.	124	239
2 1/2 - in.		
3 - in.	19	
4 - in.	8	61
5 - in.		
6 - in.	4	40
8 - in.	1	35
10 - in.		2
12 - in.		
16 - in.		
18 - in.		
other		7
misc		
<b>Totals</b>	<b>3,967</b>	<b>4,698</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>23</b>
4. Found fast, requiring billing adjustment	_____
<b>B. Number of Meters in Service Since Last Test</b>	
1. Ten Years or Less	_____ <b>2,321</b>
2. More than 10, but less than 15 years	_____ <b>607</b>
3. More than 15 years	_____ <b>935</b>
	_____

Water Delivered to Metered Customers by Months and Years in 100,000 CuFt (Units Chosen)

Classification Of Service	During Current Year							
	Jan	Feb	Mar	Apr	May	Jun	Sub-total	
Commercial	44	41	42	45	71	90	333	
Industrial	5	4	2	3	4	5	23	
Public Authority	2	1	2	3	10	15	33	
Irrigation							0	
Other water utilities							0	
Reclaimed							0	
Other						1	1	
<b>Total</b>	<b>51</b>	<b>46</b>	<b>46</b>	<b>51</b>	<b>85</b>	<b>111</b>	<b>390</b>	

Classification Of Service	During Current Year							Total	Total Prior Yr
	Jul	Aug	Sep	Oct	Nov	Dec	Sub-total		
Commercial	97	103	107	78	64	41	490	823	804
Industrial	8	50	82	38	18	3	199	222	219
Public Authority	20	19	20	18	7	3	87	120	116
Irrigation							0	0	0
Other water utilities							0	0	0
Reclaimed							0	0	0
Other					1		1	2	2
<b>Total</b>	<b>125</b>	<b>172</b>	<b>209</b>	<b>134</b>	<b>90</b>	<b>47</b>	<b>777</b>	<b>1167</b>	<b>1141</b>

Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet Total Acres Irrigated: Total Population Served: 10,370

**END OF YEAR BALANCES IN SELECTED ACCOUNTS**

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

131. Materials and supplies on hand	(G)	928.57
		108,314.16
100.3. Construction work in progress	(G)	94,197.71
		326,289.79
241. Advances for construction		-187,615.26
265. Contributions in aid of construction		-869,695.35

(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, 2013 to December 31, 2013.

Oroville

Signature

Controller

Title

Date

**END OF YEAR BALANCES IN SELECTED ACCOUNTS**

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

131. Materials and supplies on hand	(G)	928.57
		108,314.16
100.3. Construction work in progress	(G)	94,197.71
		326,289.79
241. Advances for construction		-187,615.26
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Oroville

  
Signature

**Controller**  
Title

3-25-14  
Date

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