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2014
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, 2014

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2015

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Report ID: CW_W405-
 Bus. Unit: CWSO
 Dept: OROVILLE

ANALYSIS OF UTILITY PLANT
 December/31/2014

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Acct	Description	Beg of YR bal	Additions	Retirements	Other	End of YR
I. INTANGIBLE PLANT						
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
II. LAND PLANT						
306	LAND AND LAND RIGHTS	99,601.98				99,601.98
III. SOURCE OF SUPPLY PLANT						
311	STRUCTURES AND IMPROVEMENTS	380,461.88				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	1,071,729.39				1,071,729.39
	TOTAL SOURCE OF SUPPLY PLANT	1,642,531.26				1,642,531.26
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	536,243.65				536,243.65
3211	PAVEMENT	30,311.46				30,311.46
324	PUMPING EQUIPMENT	874,433.99	37,154.74	-4,983.47		906,605.26
3241	SYS CONTROL COMPUTER EQUIP	615,345.11				615,345.11
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	2,056,334.21	37,154.74	-4,983.47		2,088,505.48
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	258,834.10	34,457.14			293,291.24
332	WATER TREATMENT EQUIPMENT	2,410,137.02	70,950.52	-341.75		2,480,745.79
	TOTAL WATER TREATMENT PLANT	2,668,971.12	105,407.66	-341.75		2,774,037.03
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	3,631.38				3,631.38
3411	PAVEMENT	6,881.91				6,881.91
342	RESERVOIRS AND TANKS	497,450.81				497,450.81
3421	TANK PAINTING	569,883.21				569,883.21
343	TRANS AND DIST MAINS	7,194,902.54	433,849.89	-4,187.28		7,624,565.15
344	FIRE MAINS	0.00				0.00
345	SERVICES	2,821,747.79	260,669.52	-108.77		3,082,308.54
346	METERS	594,147.57	39,623.12			633,770.69
348	HYDRANTS	487,899.90	110,395.68	-413.72		597,881.86
	TOTAL TRANS AND DIST PLANT	12,176,545.11	844,538.21	-4,709.77		13,016,373.55
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	70,358.45				70,358.45
3711	PAVEMENT	3,968.16				3,968.16
3720	OFFICE FURNITURE AND EQUIPMENT	23,989.08				23,989.08
3721	OFFICE EQUIPMENT - COMPUTERS	37,095.21				37,095.21
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	260,561.36	27,462.51	-26,528.20		261,495.67
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	121,686.39	4,673.62			126,360.01
379	OTHER GENERAL PLANT	3,397.42				3,397.42
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	667,568.25	32,136.13	-26,528.20		673,176.18
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	516.93				516.93
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	911,675.33	117,346.15	-64,042.18	-394.00	964,585.29
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	912,192.26	117,346.15	-64,042.18	-394.00	965,102.22
	TOTAL UTILITY PLANT IN SERVICE	20,564,349.02	1,136,582.89	-100,605.37	-394.00	21,599,932.53

CALIFORNIA WATER SERVICE COMPANY
DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2014
SCHEDULE A-1d
OROVILLE DISTRICT RATE BASE AND WORKING CASH

Line No.	Title of Account	Balance 12/31/2014	Balance 12/31/2013
1	UTILITY PLANT		
2	PLANT IN SERVICE	\$ 20,215,026.2	\$ 18,684,443.4
4	GENERAL OFFICE PRORATE	\$ 935,578.1	\$ 843,648.1
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)	\$ 21,150,604.2	\$ 19,528,091.6
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION		
9	PLANT IN SERVICE	\$ 7,943,611.8	\$ 7,289,989.4
10	GENERAL OFFICE PRORATE	\$ 394,293.9	\$ 326,849.3
11	TOTAL ACCUMULATED DEPRECIATION (= Line 9 + Line 10)	\$ 8,337,905.8	\$ 7,616,838.7
12	LESS OTHER RESERVES		
13	DEFERRED INCOME TAXES	\$ 2,341,382.6	\$ 1,881,270.2
14	DEFERRED ITC	\$ 21,829.4	\$ 23,119.7
15	GENERAL OFFICE PRORATE	\$ 83,216.2	\$ 46,708.0
16	TOTAL OTHER RESERVES (= Line 13 + Line 14 + Line 15)	\$ 2,446,428.2	\$ 1,951,095.9
17	LESS ADJUSTMENTS		
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$ 936,644.2	\$ 879,565.4
19	ADVANCES FOR CONSTRUCTION	\$ 183,661.6	\$ 191,043.7
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$ 20,348.0	\$ 16,800.2
21	TOTAL ADJUSTMENTS (= Line 18 + Line 19 - Line 20)	\$ 1,099,957.8	\$ 1,053,809.0
22	ADD MATERIALS AND SUPPLIES	\$ 97,674.1	\$ 107,356.2
23	ADD ADOPTED WORKING CASH (= Line 37)	\$ 237,400.0	\$ 368,300.0
24	TOTAL DISTRICT RATE BASE	\$ 9,601,386.6	\$ 9,382,004.2
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)	\$ 3,003,031.6	\$ 3,064,280.0
28	Purchased Power & Commodity for Resale*	\$ 470,299.8	\$ 496,711.4
29	Meter Revenues: Bimonthly Billing	\$ 739,916.7	\$ 716,646.1
30	Other Revenues: Flat Rate Monthly Billing	\$ 7,072.7	\$ 6,789.7
31	Total Revenues (Line 30 + Line 31)	\$ 746,989.4	\$ 723,435.8
32	Ratio - Flat Rate to Total Revenues (= Line 31 / Line 32)	0.95%	0.94%
33	5/24 x Line 28 x (100% - Line 33)	\$ 619,707.9	\$ 632,400.1
34	1/24 x Line 28 x Line 33	\$ 1,184.7	\$ 1,198.3
35	1/12 x Line 29	\$ 39,191.6	\$ 41,392.6
36	Operational Cash Requirement (= Line 34 + Line 35 - Line 36)	\$ 660,084.3	\$ 674,991.0
37	Total Adopted	\$ 237,400.0	\$ 368,300.0

SCHEDULE A-3**OROVILLE****Depreciation and Amortization Reserves****2014**

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)	357,331.76					
			7,467,783.95		137,068.75		0.00	0.00
2	Add: Credits to reserves during year							
3	a) Charged to account No. 503	(G)	82,902.48					
			558,390.00					
4	b) Charged to account No. 265		41,066.35					
5	c) Charged to clearing accounts	(G)	3,920.93					
			29,671.40					
6	d) Salvage recovered	(G)	0.00					
			0.00					
7	e) All other credits	(G)	1,438.41					
			0.00	(B)	28,362.21			
8	Total Credits		717,389.57		28,362.21			
9	Deduct: Debits to reserves during year							
10	a) Book cost of property retires	(G)	64,042.18					
			36,563.19					
11	b) Cost of removal	(G)	141.75					
			0.00					
12	c) All other debits	(G)	(2,137.56)					
			(1,500.00)					
13	Total Debits		97,109.56					
14	Balances in reserves at end of year		8,445,395.72		165,430.96		0.00	0.00
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:		286,485.21					
19	Indicate nature of these items and accounts affected							
20	(See Schedule A-3a opposite)							



Report ID: CWW406-
 Schedule A-3A
 Dept: OROVILLE

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

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ACCOUNT	BEGIN BALANCE	PROVISIONS	RETIREMENT	SALVAGE	COST TO REMOVE	OTHER	END BALANCE
I. SOURCE OF SUPPLY PLANT							
3110 STRUCTURES AND IMPROVEMENTS	33,661.46	7,542.66	0.00	0.00	0.00	0.00	41,204.12
3120 COLLECTING AND IMPOUNDING RES	59,397.89	1,800.85	0.00	0.00	0.00	0.00	61,198.74
3130 LAKE, RIVER AND OTHER INTAKES	4,700.76	102.64	0.00	0.00	0.00	0.00	4,803.40
3140 SPRINGS AND TUNNELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3150 WELLS	40,170.35	368.89	0.00	0.00	0.00	0.00	40,539.24
3160 SUPPLY MAINS	572,167.67	12,405.29	0.00	0.00	0.00	0.00	584,572.96
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	710,098.13	22,220.33	0.00	0.00	0.00	0.00	732,318.46
II. PUMPING PLANT							
3210 STRUCTURES AND IMPROVEMENTS	199,125.46	37,454.03	0.00	0.00	0.00	0.00	236,579.49
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	166,147.21	21,299.82	-4,983.47	0.00	0.00	0.00	182,463.56
3241 SYSTEM CONTROL COMPUTER EQUIP	12,673.95	14,988.79	0.00	0.00	0.00	0.00	27,662.74
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	377,946.62	73,742.64	-4,983.47	0.00	0.00	0.00	446,705.79
III. WATER TREATMENT PLANT							
3310 STRUCTURES AND IMPROVEMENTS	105,587.20	7,096.37	0.00	0.00	0.00	0.00	112,683.57
3320 WATER TREATMENT EQUIPMENT	1,370,726.11	100,422.38	-341.75	0.00	0.00	0.00	1,470,806.74
TOTAL WATER TREATMENT PLANT	1,476,313.31	107,518.75	-341.75	0.00	0.00	0.00	1,583,490.31
IV. TRANS AND DIST PLANT							
3410 STRUCTURES AND IMPROVEMENTS	4,906.61	413.98	0.00	0.00	0.00	0.00	5,320.59
3420 RESERVOIRS AND TANKS	341,066.18	14,243.64	0.00	0.00	0.00	0.00	355,309.82
3421 TANK PAINTING	15,122.76	45,357.98	0.00	0.00	0.00	0.00	60,480.74
3430 TRANS AND DIST MAINS	2,569,913.30	169,979.56	-4,187.28	0.00	0.00	0.00	2,735,705.58
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	1,263,326.06	121,711.37	-108.77	0.00	0.00	0.00	1,384,928.66
3460 METERS	245,685.90	19,661.30	0.00	0.00	0.00	0.00	265,347.20
3470 METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	68,830.10	9,798.66	-413.72	0.00	0.00	0.00	78,215.04
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	4,508,850.91	381,166.49	-4,709.77	0.00	0.00	0.00	4,885,307.63
V. GENERAL PLANT							
3710 STRUCTURES AND IMPROVEMENTS	64,149.06	1,983.12	0.00	0.00	0.00	0.00	66,132.18
3720 OFFICE FURNITURE AND EQUIP	6,915.60	751.26	0.00	0.00	0.00	0.00	7,666.86
3721 OFFICE EQUIPMENT - COMPUTERS	12,806.61	2,035.91	0.00	0.00	0.00	0.00	14,842.52
3722 OFFICE EQUIPMENT - SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3730 TRANSPORTATION EQUIPMENT	164,398.70	29,671.40	-26,528.20	1,500.00	0.00	0.00	169,041.90
3740 STORES EQUIPMENT	6,726.28	425.73	0.00	0.00	0.00	0.00	7,152.01
3750 LABORATORY EQUIPMENT	14,751.47	2,153.06	0.00	0.00	0.00	0.00	16,904.53
3760 COMMUNICATION EQUIPMENT	28,803.46	-87.08	0.00	0.00	0.00	0.00	28,716.38
3770 POWER OPERATED EQUIPMENT	28,514.04	2,518.86	0.00	0.00	0.00	0.00	31,032.90
3780 TOOLS, SHOP AND GARAGE EQUIP	65,412.94	6,085.31	0.00	0.00	0.00	0.00	71,498.25
3790 OTHER GENERAL PLANT	1,579.89	380.37	0.00	0.00	0.00	0.00	1,960.26
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	394,574.98	45,917.94	-26,528.20	1,500.00	0.00	0.00	415,464.72
GO PLANT ALLOCATION	357,331.76	86,823.42	-64,042.18	2,159.62	-141.75	-22.06	382,108.81
TOTAL DEPRECIATION	7,825,115.71	717,389.57	-100,605.37	3,659.62	-141.75	-22.06	8,445,395.72

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SCHEDULE B-1

		OPERATING REVENUES - CLASS A WATER		UTILITIES	
LN NO	ACCT NO	ACCOUNT (A)	AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
22		I. Water Service Revenues			
23	601	Metered Sales to General Customers			
24		601.1 Commercial Sales	2,141,218	1,924,738	216,480
25		601.2 Industrial Sales	1,783,176	1,523,740	259,436
26		601.3 Sales to Public Authorities	324,737	337,664	(12,926)
27		Sub-Total	4,249,131	3,786,142	462,989
28	602	Unmetered Sales to General Customers			
29		602.1 Commercial Sales	268	334	(66)
31		602.3 Sales to Public Authorities	-	-	-
32		Sub-Total	268	334	(66)
34	603	603.1 Metered Sales, Irrigation Customers	5,881	216	5,664
		Sub-Total	5,881	216	5,664
37	604	Private Fire Protection Service	51,842	51,586	256
38	605	Public Fire Protection Service	4,693	4,537	156
39	606	Sales To Other Water Utilities For Resale	-	-	-
42	609	Other Sales or Service	17,424	9,941	7,484
43		Sub-Total	73,959	66,064	7,895
44		Total Water Service Revenue	4,329,239	3,852,757	476,482
46		II. Other Water Revenues			
47	611	Miscellaneous Service Revenue	25,965	22,715	3,250
48	612	Rent From Water Property	1,200	1,206	(6)
50	614	Other Water Revenues	53,391	9,130	44,261
51		Total Other Water Revenues	80,556	33,051	47,505
52		III. Water Revenue Adjustment Mechanism Offsets			
53		WRAM / MCBA Adjustmets	120,149	473,240	(353,090)
54		WRAM/MCBA Interest	567	745	(178)
54		Conservation Revenue Billed	(6,138)	21,561	(27,699)
55		Total WRAM Adjustments	114,578	495,545	(380,967)
56		Total Operating Revenues	4,524,373	4,381,353	143,019

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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		I. Source of Supply Expense				
2		Operation				
3	701	Operation Supervision and Engineering	64,628	37,456	27,172	
5	702	Operation Labor and Expense	26,296	24,991	1,305	
6	703	Miscellaneous Expense	-	-	-	
7	704	Purchased Water	285,349	285,670	(321)	
8		Maintenance				
9	706	Maint. Supervision and Engineering	7,828	7,204	624	
11	707	Maint. Of Structures and Improvements	-	299	(299)	
12	708	Maint. Of Reservoirs	-	-	-	
14	709	Maint. Of Lake, River other Intakes	-	-	-	
15	710	Maint. Of Springs and Tunnels	-	-	-	
16	711	Maint. Of Wells	-	-	-	
17	712	Maint. Of Supply Mains	-	-	-	
18	713	Maint. Of Other Source of Supply Plant	-	-	-	
19		Total Source of Supply Expenses	384,101	355,620	28,481	
20		II. Pumping Expenses				
21		Operation				
22	721	Operation Supervision and Engineering	94,182	88,857	5,325	
24	722	Power Production Labor and Expenses	-	-	-	
26	723	Fuel For Power Production	-	-	-	
27	724	Pumping Labor and Expenses	2,515	1,646	869	
28	725	Miscellaneous Expenses	15,786	3,726	12,060	
29	726	Fuel or Power Purchased For Pumping	184,951	211,041	(26,091)	
30		Maintenance				
31	729	Maint. Supervision and Engineering	7,182	10,948	(3,766)	
33	730	Maint. Of Structures and Improvements	-	14	(14)	
34	731	Maint. Of Power Production Equipment	-	-	-	
35	732	Maint. Of Pumping Equipment	1,251	4,399	(3,149)	
36	733	Maint. Of Other Pumping Equipment	-	-	-	
37		Total Pumping Expenses	305,867	320,631	(14,764)	
38		III. Water Treatment Expenses				
39		Operation				
40	741	Operation Supervision and Engineering	107,319	102,436	4,883	
42	742	Operation Labor and Expenses	23,731	26,302	(2,570)	
43	743	Miscellaneous Expenses	11,608	16,450	(4,841)	
44	744	Chemicals and Filtering Materials	41,416	66,409	(24,994)	
44	745	Water Treatment Alloc In/Out	-	-	-	
45		Maintenance				
46	746	Maint. Supervision and Engineering	14,273	14,651	(378)	
48	747	Maint. Of Structures and Improvements	-	-	-	
49	748	Maint. Of Water Treatment Equipment	23	1,950	(1,927)	
50		Total Water Treatment Expenses	198,370	228,198	(29,827)	

OROVILLE

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		IV. Transmission and Distribution Expenses				
2		Operation				
3	751	Operation Supervision and Engineering	110,900		105,662	5,238
5	752	Storage Facilities Expenses	673		758	(85)
7	753	Transmission and Distribution Lines	6,302		10,328	(4,026)
8	754	Meter Expenses	17,100		11,116	5,983
9	755	Customer Installation Expenses	11,511		2,142	9,369
10	756	Miscellaneous	41,927		28,770	13,158
11		Maintenance				
12	758	Maint. Supervision and Engineering	49,578		49,736	(157)
14	759	Maint. Of Structures and Improvements	-		-	-
15	760	Maint. Of Reservoirs and Tanks	316		-	316
16	761	Maint. Of Transmission and Distribbut. Mains	35,923		26,120	9,803
18	762	Maint. Of Fire Mains				-
19	763	Maint. Of Services	19,924		16,571	3,354
21	764	Maint. Of Meters	3,824		7,300	(3,476)
22	765	Maint. Of Hydrants	1,757		(93)	1,850
23	766	Maint. Of Miscellaneous Plant	-		-	-
24		Total Transmission and Distribution Exp.	299,737		258,411	41,327
25		V. Customer Account Expenses				
26		Operation				
27	771	Supervision	241,457		235,918	5,539
29	772	Meter Reading Expenses	151		133	19
30	773	Customer Records and Collection Expenses	33,952		32,046	1,906
32	774	Miscellaneous Customer Accounting Expeses	72,269		90,355	(18,086)
33	775	Uncollectible Accounts	24,724		12,224	12,501
33	776	776 Cust Allocation In/Out	-		-	-
34		Total Customer Accounts Expense	372,554		370,676	1,879
35		VI. Sales Expenses				
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	-		-	-

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		VII. Administrative And General Expenses			
2		Operation			
3	791	Administrative and General Salaries	6,208	3,706	2,503
5	792	Office Supplies and Other Expenses	13,526	11,635	1,891
6	793	Property Insurance	-	-	-
7	794	Injuries and Damages	12,747	16,430	(3,683)
8	795	Employees Pensions and Benefits	614,145	652,653	(38,508)
9	796	Franchise Requirements	-	-	-
11	797	Regulatory Commission Expenses	1,549	682	867
12	798	Outside Service Employed	2,030	1,999	31
14	799	Miscellaneous General Expense	661,607	630,858	30,749
15		Maintenance			
16	805	Maintenance of General Plant	976	392	583
17		Total Administrative and General Expenses	1,312,788	1,318,355	(5,567)
18		VIII. Miscellaneous			
19	811	Rents	46,337	46,802	(465)
20	812	Admin. Exp. Transferred	(1,457)	(1,258)	(198)
20		Admin. Exp. Transferred - General Office			-
21	813	Duplicate Charges - CR			-
22		Total Miscellaneous	44,880	45,544	(664)
23		Total Operating Expenses	2,918,298	2,897,435	20,864

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	(231.20)	(231.20)	0.00		
25	State corporate Franchise Tax	(1,947.38)	(1,947.38)			
26	State Unemployment Tax	(1,041.89)	(1,041.89)			0.00
27	Other State and Local Taxes	0.00	0.00			
28	Federal Unemployment Tax	(400.73)	(400.73)			0.00
29	FICA	62,442.51	58,044.94			4,397.57
30	Other Federal Tax					
31	Federal Income Tax	301,502.76	301,502.76			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	20,323.75	20,323.75			
36						
37						
38						
39		380,647.81	376,250.24	0.00	0.00	4,397.57

* 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) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	Not Applicable								
2									
3									
4									
5									
WELLS							Annual Quantities Pumped(Unit) ²	Remarks	
Line No.	At Plant (Name or Number)	See Attached Schedule		Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²			
		Location	Number						
6									
7									
8									
9									
10									
TUNNELS AND SPRINGS				FLOW IN(Unit) ²			Annual Quantities Used(Unit) ²	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum				
11	Not Applicable								
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from	Pacific Gas & Electric Co: County of Butte							
17	Annual quantities purchased	628.9:	21.3			(Unit chosen) ²	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		See Attached Schedule	
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 2014

SCHEDULE D-1

<u>LOCATION</u>	<u>UNIT NO.</u>	<u>I.D. SIZE INCHES</u>	<u>DEPTH (FEET)</u>	<u>2014 M.G.</u>	<u>2014 A.F.</u>	<u>HOURS</u>
Seventh & Montgomery	2-01	16	153	87.0	269.3	1643.2
Fort Wayne W/O Truckee	5-01	16-10	340	0.7	2.2	97
Marysville Road N/O Safford Street	10-01	16	150	95.0	221.9	3,641
<hr/> <hr/>						
SUBTOTAL	3			182.7	493.3	5,381
 PURCHASED WATER - LEASED WELL						
Western Pacific Railroad Co.	901-01	12-10	150	58.3	179.0	3,641
<hr/> <hr/>						
GRAND TOTAL	4			241.0	672.3	9,021

CALIFORNIA WATER SERVICE COMPANY

OROVILLE DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2014

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	"	Earth	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
	<hr/> <hr/> 4		Total District	<hr/> <hr/> 7,209

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.	Not Applicable	Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____							
		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	Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____							Total All Lengths
		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	
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	NOT INCLUDING SERVICE PIPING								
		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	NOT INCLUDING SERVICE PIPING - Continued						Other Sizes (Specify Sizes)	Total All Sizes
		10	12	14	16	18	20		
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
12/31/2014

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"	7,158	23,116			35	1,195	769	2		32,275
4-1/2"										
5"										
5-1/2"										
6"	53,747	31,220			414	7,350	1,933	2,860	9,728	107,252
7"					340					340
8"	45,784	11,370			3,511	1,367	8,647	2,152	16,311	89,142
9"										
10"	2,194	560	754				475		225	4,208
10-3/4"										
12"	13,962	3,411				227		365	740	18,705
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"										
Total	124,899	71,939	1,793	1,699	19,882	10,830	14,731	8,871	27,004	281,648

SCHEDULE D-4 Oroville
Number of Active Service Connections

	Metered-	Dec. 31	Flat Rate-	Dec. 31
	Prior	Current	Prior	Current
	Year	Year	Year	Year
Commercial (including domestic)	3342	3361	1	1
Industrial	17	17		
Public Authorities	74	73		
Irrigation				
Other (specify)	13	13		
Sub-Total	3446	3464	1	1
Private Fire Connections			90	91
Public Fire Connections			469	470
Totals	3446	3464	560	562

OROVILLE

SCHEDULE D-5

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

Size	Meters	Services
5/8 -in.	3,477	
3/4 - in.		2,906
1 - in.	272	1,221
1 1/4 - in.		45
1 1/2 - in.	52	22
2 - in.	115	246
2 1/2 - in.		
3 - in.	23	
4 - in.	9	61
5 - in.		
6 - in.	4	40
8 - in.	1	35
10 - in.		2
12 - in.		
16 - in.		
18 - in.		
other		47
misc		
Totals	3,953	4,625

SCHEDULE D-6

Meter Testing Data

A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received	_____
2. Used, before repair	_____ 0
3. Used, after repair	_____ 10
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten Years or Less	_____ 2,150
2. More than 10, but less than 15 years	_____ 503
3. More than 15 years	_____ 949

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	47	44	37	46	58	79	311	
Industrial	2	2	3	3	3	3	16	
Public Authority	2	2	1	2	6	14	27	
Irrigation							0	
Other water utilities							0	
Reclaimed							0	
Other		1					1	
Total	51	49	41	51	67	96	355	

Classification Of Service	During Current Year							Total	Total Prior Yr
	Jul	Aug	Sep	Oct	Nov	Dec	Sub-total		
Commercial	102	89	81	70	52	43	437	748	823
Industrial	16	66	74	36	17	3	212	228	222
Public Authority	16	14	14	11	5	2	62	89	120
Irrigation							0	0	0
Other water utilities							0	0	0
Reclaimed							0	0	0
Other			2		1		3	4	2
Total	134	169	171	117	75	48	714	1069	1167

Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet Total Acres Irrigated: Total Population Served: 10,508

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)	526.98
		97,691.22
100.3. Construction work in progress	(G)	21,480.02
		356,951.21
241. Advances for construction		-180,233.11
265. Contributions in aid of construction		-958,925.08

(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, 2014 to December 31, 2014.

Oroville

Signature

Controller

Title

Date

END OF YEAR BALANCES IN SELECTED ACCOUNTS

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		97,691.22
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		356,951.21
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Oroville


Signature

Vice President & Corporate Controller
Title

March 25, 2015
Date

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