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**2016
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, 2016**

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2017

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 Bus. Unit: CWSO
 Dept: OROVILLE

ANALYSIS OF UTILITY PLANT
 December/31/2016

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Acct	Description	Bcg of YR bal	Additions	Retirements	Other	End of YR ba
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	91,438.42			627,682.07
3211	PAVEMENT	30,311.46				30,311.46
324	PUMPING EQUIPMENT	928,201.46	70,248.84			998,450.30
3241	SYS CONTROL COMPUTER EQUIP	615,345.11	36,447.97	-20,058.87		631,734.21
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	2,110,101.68	198,135.23	-20,058.87		2,288,178.04
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	309,688.64				309,688.64
332	WATER TREATMENT EQUIPMENT	2,483,081.55	259,535.91	-104,883.58		2,637,733.88
	TOTAL WATER TREATMENT PLANT	2,792,770.19	259,535.91	-104,883.58		2,947,422.52
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	13,297.26	-8,086.43		502,661.64
3421	TANK PAINTING	569,883.21				569,883.21
343	TRANS AND DIST MAINS	7,977,386.96	790,473.03	-3,775.68		8,764,084.31
344	FIRE MAINS	0.00				0.00
345	SERVICES	3,396,322.93	376,102.82	-1,481.04		3,770,944.71
346	METERS	682,988.40	22,251.67	-163.53		705,076.54
348	HYDRANTS	699,901.70	54,203.08	-265.81		753,838.97
	TOTAL TRANS AND DIST PLANT	13,834,447.30	1,256,327.86	-13,772.49		15,077,002.67
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	86,966.73				86,966.73
3711	PAVEMENT	3,968.16				3,968.16
3720	OFFICE FURNITURE AND EQUIPMENT	23,989.08		-505.62		23,483.46
3721	OFFICE EQUIPMENT - COMPUTERS	37,095.21				37,095.21
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	261,495.67				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	63,950.83			121,734.48
378	TOOLS, SHOP AND GARAGE EQUIP	129,868.43	39,172.38	-3,172.08		165,868.73
379	OTHER GENERAL PLANT	3,397.42				3,397.42
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	693,292.88	103,123.21	-3,677.70		792,738.39
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	516.93				516.93
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	1,015,869.11	318,995.41	-214,045.66	157,764.59	1,278,583.45
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	1,016,386.04	318,995.41	-214,045.66	157,764.59	1,279,100.38
	TOTAL UTILITY PLANT IN SERVICE	22,529,736.16	2,136,117.62	-356,438.30	157,764.59	24,467,180.07

CALIFORNIA WATER SERVICE COMPANY
DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2016
SCHEDULE A-1d
OROVILLE DISTRICT RATE BASE AND WORKING CASH

Line No.	Title of Account	Balance 12/31/2016	Balance 12/31/2015
1	UTILITY PLANT		
2	PLANT IN SERVICE	\$ 22,114,545.8	\$ 20,896,002.7
4	GENERAL OFFICE PRORATE	\$ 1,150,092.5	\$ 962,963.3
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)	<u>\$ 23,264,638.3</u>	<u>\$ 21,858,966.0</u>
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION		
9	PLANT IN SERVICE	\$ 9,005,417.3	\$ 8,522,972.5
10	GENERAL OFFICE PRORATE	\$ 411,097.9	\$ 401,568.3
11	TOTAL ACCUMULATED DEPRECIATION (= Line 9 + Line 10)	<u>\$ 9,416,515.3</u>	<u>\$ 8,924,540.8</u>
12	LESS OTHER RESERVES		
13	DEFERRED INCOME TAXES	\$ 2,901,338.1	\$ 2,767,576.1
14	DEFERRED ITC	\$ 19,302.5	\$ 20,539.1
15	GENERAL OFFICE PRORATE	\$ 104,673.9	\$ 89,280.0
16	TOTAL OTHER RESERVES (= Line 13 + Line 14 + Line 15)	<u>\$ 3,025,314.6</u>	<u>\$ 2,877,395.1</u>
17	LESS ADJUSTMENTS		
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$ 930,919.5	\$ 940,626.8
19	ADVANCES FOR CONSTRUCTION	\$ 133,156.9	\$ 176,279.5
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$ 13,892.0	\$ 17,120.4
21	TOTAL ADJUSTMENTS (= Line 18 + Line 19 - Line 20)	<u>\$ 1,050,184.5</u>	<u>\$ 1,099,785.9</u>
22	ADD MATERIALS AND SUPPLIES	\$ 106,561.8	\$ 99,648.0
23	ADD TANK PAINTING	\$ -	\$ -
24	ADD ADOPTED WORKING CASH (= Line 37)	\$ 257,000.0	\$ 247,200.0
25	TOTAL DISTRICT RATE BASE	<u><u>\$ 10,136,185.7</u></u>	<u><u>\$ 9,304,092.2</u></u>
26	(= Line 7 - Line 11 - Line 16 - Line 21 + Line 22 + Line 23)		

WORKING CASH

27	DETERMINATION OF OPERATIONAL CASH REQUIREMENT		
28	Operating Expenses Excluding Taxes, Depreciation & Uncollectible	\$ 3,014,977.3	\$ 3,065,678.6
29	Purchased Power & Commodity for Resale*	\$ 438,043.3	\$ 362,790.4
30	Meter Revenues: Bimonthly Billing	\$ 737,591.9	\$ 720,949.2
31	Other Revenues: Flat Rate Monthly Billing	\$ 7,155.2	\$ 7,825.7
32	Total Revenues (Line 30 + Line 31)	<u>\$ 744,747.1</u>	<u>\$ 728,774.9</u>
33	Ratio - Flat Rate to Total Revenues (= Line 31 / Line 32)	0.96%	1.07%
34	5/24 x Line 28 x (100% - Line 33)	\$ 622,085.6	\$ 631,824.8
35	1/24 x Line 28 x Line 33	\$ 1,206.9	\$ 1,371.7
36	1/12 x Line 29	\$ 36,503.6	\$ 30,232.5
37	Operational Cash Requirement (= Line 34 + Line 35 - Line 36)	\$ 659,796.1	\$ 663,428.9
38	Total Adopted	\$ 257,000.0	\$ 247,200.0

SCHEDULE A-3

OROVILLE

Depreciation and Amortization Reserves

2016

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)	378,469.68					
			8,611,939.99		193,793.19		0.00	0.00
2	Add: Credits to reserves during year							
3	a) Charged to account No. 503	(G)	70,679.54					
			522,798.00					
4	b) Charged to account No. 265		36,360.05					
5	c) Charged to clearing accounts	(G)	3,618.03					
			26,437.20					
6	d) Salvage recovered	(G)	0.00					
			0.00					
7	e) All other credits	(G)	212.49					
			0.00	(B)	28,362.19			
8	Total Credits		660,105.31		28,362.19			
9	Deduct: Debits to reserves during year							
10	a) Book cost of property retires	(G)	56,281.07					
			142,392.64					
11	b) Cost of removal	(G)	0.00					
			6,985.39					
12	c) All other debits	(G)	(744.81)					
			0.00					
13	Total Debits		204,914.29					
14	Balances in reserves at end of year		9,445,600.69		222,155.38		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:		742,778.31					
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: 3/2/2017

Schedule A-3A

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Dept: OROVILLE

ACCOUNT	COST TO						END BALANCE
	BEGIN BALANCE	PROVISIONS	RETIREMENT	SALVAGE	REMOVE	OTHER	
I. SOURCE OF SUPPLY PLANT							
3110 STRUCTURES AND IMPROVEMENTS	50,144.96	8,940.84	0.00	0.00	0.00	0.00	59,085.80
3120 COLLECTING AND IMPOUNDING RES	63,952.50	2,753.76	0.00	0.00	0.00	0.00	66,706.26
3130 LAKE, RIVER AND OTHER INTAKES	4,902.40	99.00	0.00	0.00	0.00	0.00	5,001.40
3140 SPRINGS AND TUNNELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3150 WELLS	41,269.68	730.44	0.00	0.00	0.00	0.00	42,000.12
3160 SUPPLY MAINS	599,041.36	14,468.40	0.00	0.00	0.00	0.00	613,509.76
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	759,310.90	26,992.44	0.00	0.00	0.00	0.00	786,303.34
II. PUMPING PLANT							
3210 STRUCTURES AND IMPROVEMENTS	255,162.57	18,583.08	0.00	0.00	0.00	0.00	273,745.65
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	208,084.99	26,453.76	0.00	0.00	0.00	0.00	234,538.75
3241 SYSTEM CONTROL COMPUTER EQUIP	45,200.02	17,537.28	-20,058.87	0.00	0.00	0.00	42,678.43
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	508,447.58	62,574.12	-20,058.87	0.00	0.00	0.00	550,962.83
III. WATER TREATMENT PLANT							
3310 STRUCTURES AND IMPROVEMENTS	118,637.37	6,286.68	0.00	0.00	0.00	0.00	124,924.05
3320 WATER TREATMENT EQUIPMENT	1,559,362.54	93,612.12	-104,883.58	0.00	0.00	0.00	1,548,091.08
TOTAL WATER TREATMENT PLANT	1,677,999.91	99,898.80	-104,883.58	0.00	0.00	0.00	1,673,015.13
IV. TRANS AND DIST PLANT							
3410 STRUCTURES AND IMPROVEMENTS	5,790.15	469.56	0.00	0.00	0.00	0.00	6,259.71
3420 RESERVOIRS AND TANKS	366,999.86	11,690.04	-8,086.43	0.00	-5,088.68	0.00	365,514.79
3421 TANK PAINTING	143,569.70	83,088.96	0.00	0.00	0.00	0.00	226,658.66
3430 TRANS AND DIST MAINS	2,876,680.52	150,772.56	-3,775.68	0.00	-1,896.71	0.00	3,021,780.69
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	1,445,109.01	67,247.16	-1,481.04	0.00	0.00	0.00	1,510,875.13
3460 METERS	286,513.90	22,880.16	-163.53	0.00	0.00	0.00	309,230.53
3470 METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	91,043.63	15,607.80	-265.81	0.00	0.00	0.00	106,385.62
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	5,215,706.77	351,756.24	-13,772.49	0.00	-6,985.39	0.00	5,546,705.13
V. GENERAL PLANT							
3710 STRUCTURES AND IMPROVEMENTS	67,884.30	2,180.64	0.00	0.00	0.00	0.00	70,064.94
3720 OFFICE FURNITURE AND EQUIP	8,751.18	1,084.32	-505.62	0.00	0.00	0.00	9,329.88
3721 OFFICE EQUIPMENT - COMPUTERS	17,635.76	2,793.24	0.00	0.00	0.00	0.00	20,429.00
3722 OFFICE EQUIPMENT - SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3730 TRANSPORTATION EQUIPMENT	195,479.10	26,437.20	0.00	0.00	0.00	0.00	221,916.30
3740 STORES EQUIPMENT	8,432.65	1,280.64	0.00	0.00	0.00	0.00	9,713.29
3750 LABORATORY EQUIPMENT	18,951.61	2,047.08	0.00	0.00	0.00	0.00	20,998.69
3760 COMMUNICATION EQUIPMENT	28,645.82	-70.56	0.00	0.00	0.00	0.00	28,575.26
3770 POWER OPERATED EQUIPMENT	33,939.42	2,906.52	0.00	0.00	0.00	0.00	36,845.94
3780 TOOLS, SHOP AND GARAGE EQUIP	74,457.49	5,714.16	-3,172.08	0.00	0.00	0.00	76,999.57
3790 OTHER GENERAL PLANT	2,189.22	228.96	0.00	0.00	0.00	0.00	2,418.18
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	456,883.48	44,602.20	-3,677.70	0.00	0.00	0.00	497,807.98
GO PLANT ALLOCATION	372,061.03	74,281.51	-56,281.07	728.76	0.00	16.05	390,806.28
TOTAL DEPRECIATION	8,990,409.67	660,105.31	-198,673.71	728.76	-6,985.39	16.05	9,445,600.69

LN NO	ACCT NO	ACCOUNT (A)	OPERATING REVENUES - CLASS A WATER		UTILITIES	INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)		
22		I. Water Service Revenues				
23	601	Metered Sales to General Customers				
24		601.1 Commercial Sales	2,189,018	2,106,339		82,680
25		601.2 Industrial Sales	2,063,988	1,826,223		237,765
26		601.3 Sales to Public Authorities	347,278	312,063		35,215
27		Sub-Total	4,600,285	4,244,625		355,660
28	602	Unmetered Sales to General Customers				
29		602.1 Commercial Sales	-	4,341		(4,341)
31		602.3 Sales to Public Authorities	-	-		-
32		Sub-Total	-	4,341		(4,341)
34	603	603.1 Metered Sales, Irrigation Customers	824	352		472
		Sub-Total	824	352		472
37	604	Private Fire Protection Service	52,939	52,321		618
38	605	Public Fire Protection Service	5,148	5,355		(207)
39	606	Sales To Other Water Utilities For Resale	-	-		-
42	609	Other Sales or Service	37,746	16,695		21,051
43		Sub-Total	95,833	74,371		21,462
44		Total Water Service Revenue	4,696,942	4,323,688		373,254
46		II. Other Water Revenues				
47	611	Miscellaneous Service Revenue	27,605	23,990		3,615
48	612	Rent From Water Property	-	7,200		(7,200)
50	614	Other Water Revenues	7,553	(1,119)		8,671
51		Total Other Water Revenues	35,158	30,071		5,086
52		III. Water Revenue Adjustment Mechanism Offsets				
53		WRAM / MCBA Adjustmets	(217,821)	64,571		(282,392)
54		WRAM/MCBA Interest	(275)	438		(714)
54		Conservation Revenue Billed	(2,589)	835		(3,425)
55		Total WRAM Adjustments	(220,686)	65,844		(286,530)
56		Total Operating Revenues	4,511,414	4,419,604		91,810

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		I. Source of Supply Expense				
2		Operation				
3	701	Operation Supervision and Engineering	27,207	29,618	(2,411)	
5	702	Operation Labor and Expense	7,002	16,567	(9,564)	
6	703	Miscellaneous Expense	-	-	-	
7	704	Purchased Water	222,733	177,395	45,338	
8		Maintenance				
9	706	Maint. Supervision and Engineering	5,347	6,774	(1,427)	
11	707	Maint. Of Structures and Improvements	137	-	137	
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	262,426	230,354	32,072	
20		II. Pumping Expenses				
21		Operation				
22	721	Operation Supervision and Engineering	91,841	74,435	17,407	
24	722	Power Production Labor and Expenses	-	-	-	
26	723	Fuel For Power Production	-	-	-	
27	724	Pumping Labor and Expenses	1,179	1,639	(461)	
28	725	Miscellaneous Expenses	17,895	6,391	11,503	
29	726	Fuel or Power Purchased For Pumping	215,311	185,395	29,915	
30		Maintenance				
31	729	Maint. Supervision and Engineering	11,003	3,336	7,667	
33	730	Maint. Of Structures and Improvements	2,052	1,243	809	
34	731	Maint. Of Power Production Equipment	-	-	-	
35	732	Maint. Of Pumping Equipment	11,455	4,830	6,625	
36	733	Maint. Of Other Pumping Equipment	-	-	-	
37		Total Pumping Expenses	350,736	277,269	73,467	
38		III. Water Treatment Expenses				
39		Operation				
40	741	Operation Supervision and Engineering	116,387	129,342	(12,955)	
42	742	Operation Labor and Expenses	20,706	21,564	(858)	
43	743	Miscellaneous Expenses	24,361	17,753	6,608	
44	744	Chemicals and Filtering Materials	30,213	43,623	(13,410)	
44	745	Water Treatment Alloc In/Out	-	-	-	
45		Maintenance				
46	746	Maint. Supervision and Engineering	19,229	18,041	1,188	
48	747	Maint. Of Structures and Improvements	-	-	-	
49	748	Maint. Of Water Treatment Equipment	1,510	116	1,394	
50		Total Water Treatment Expenses	212,407	230,439	(18,032)	

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	127,849	123,952	3,897	
5	752	Storage Facilities Expenses	1,224	975	249	
7	753	Transmission and Distribution Lines	9,448	6,528	2,920	
8	754	Meter Expenses	10,704	9,569	1,135	
9	755	Customer Installation Expenses	1,107	2,814	(1,708)	
10	756	Miscellaneous	52,036	33,598	18,438	
11		Maintenance				
12	758	Maint. Supervision and Engineering	75,619	54,250	21,369	
14	759	Maint. Of Structures and Improvements	-	-	-	
15	760	Maint. Of Reservoirs and Tanks	-	-	-	
16	761	Maint. Of Transmission and Distribbut. Mains	18,970	39,335	(20,365)	
18	762	Maint. Of Fire Mains	-	-	-	
19	763	Maint. Of Services	33,046	43,146	(10,100)	
21	764	Maint. Of Meters	1,657	6,525	(4,868)	
22	765	Maint. Of Hydrants	3,720	(4,235)	7,954	
23	766	Maint. Of Miscellaneous Plant	-	-	-	
24		Total Transmission and Distribution Exp.	335,381	316,457	18,923	
25		V. Customer Account Expenses				
26		Operation				
27	771	Supervision	230,264	243,706	(13,442)	
29	772	Meter Reading Expenses	292	116	176	
30	773	Customer Records and Collection Expenses	52,795	34,950	17,845	
32	774	Miscellaneous Customer Accounting Expenses	49,730	50,889	(1,158)	
33	775	Uncollectible Accounts	23,471	13,912	9,559	
33	776	776 Cust Allocation In/Out	-	-	-	
34		Total Customer Accounts Expense	356,552	343,573	12,979	
35		VI. Sales Expenses				
36		Operation				
37	781	Supervision				
39	782	Demonstration 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	9,186	10,045	(859)
5	792	Office Supplies and Other Expenses	14,631	16,584	(1,953)
6	793	Property Insurance	-	-	-
7	794	Injuries and Damages	19,015	19,903	(888)
8	795	Employees Pensions and Benefits	611,543	691,514	(79,972)
9	796	Franchise Requirements	-	-	-
11	797	Regulatory Commission Expenses	(965)	2,347	(3,312)
12	798	Outside Service Employed	483	-	483
14	799	Miscellaneous General Expense	682,420	757,709	(75,289)
15		Maintenance			
16	805	Maintenance of General Plant	750	300	450
17		Total Administrative and General Expenses	1,337,063	1,498,402	(161,339)
18		VIII. Miscellaneous			
19	811	Rents	47,034	43,200	3,834
20	812	Admin. Exp. Transferred	(1,905)	(1,310)	(594)
20		Admin. Exp. Transferred - General Office			-
21	813	Duplicate Charges - CR			-
22		Total Miscellaneous	45,129	41,890	3,240
23		Total Operating Expenses	2,899,695	2,938,385	(38,691)

LN NO	KIND OF TAX (A)	TAXES CHARGED DURING YEAR				CAPITALIZED (F)
		TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	
24	Real and Property Taxes	50,045.02	50,045.02	0.00		
25	State corporate Franchise Tax	(1,654.29)	(1,654.29)			
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	60,346.69	60,346.69			0.00
30	Other Federal Tax					
31	Federal Income Tax	266,151.11	266,151.11			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	26,350.72	26,350.72			
36						
37						
38						
39		401,239.25	401,239.25	0.00	0.00	0.00

* Please note: Line 26 (SUT), Line 28 (FUI), 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		
		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					
17	Annual quantities purchased	693			(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 2016
Schedule D-1**

<u>Unit No.</u>	<u>Location</u>	<u>I.D. Size</u> <u>(inches)</u>	<u>Depth</u> <u>(feet)</u>	<u>Production</u>		<u>Runhours</u>
				<u>AF</u>	<u>MGALS</u>	<u>HOURS</u>
002-01	7Th & Montgomery Street Sw	16"	186	49.3	16.1	320
005-01	West End Of Fort Wayne Street	10"/16"	340	1.3	0.4	43
010-01	Stafford Street North Side Rear	16"	150	58.9	19.2	419
Sub Total				109.5	35.7	782
Leased Well						
901-01	Baggett Road North Side W/Wp Rr	12/10"	152	24.5	8.0	309
Sub Total				24.5	8.0	309
Grand Total				134.1	43.7	1,091

Number of Wells = 4

CALIFORNIA WATER SERVICE COMPANY
 STORAGE FACILITIES- DECEMBER 31, 2016

SCHEDULE D - 2

District/Station	System	Tank Capacity (1000gal)	Construction Date	Date of Last Inspection/Cleaning	Coating Type	Coating Year
Oroville						
OROVILLE STA. 015-T1 (FILTER PLANT)	OROVILLE	450	1976	2/13/2013	EPOX-WHT	2011
OROVILLE STA. 016-T1 (HIGH DUTY RES.2)	OROVILLE	2,000	1968	1/23/2013	C.T.ENAMEL	1968
	District Total	2,450				

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	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							Total All Sizes
		10	12	14	16	18	20	Other Sizes (Specify 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
12/31/2016

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			13,991					15,572
2-3/8"										
2-1/2"							400			400
3"					1,198		258			1,456
3-1/2"										
4"	7,150	22,442			35	420	385	8	8	30,448
4-1/2"										
5"										
5-1/2"										
6"	53,729	31,181			414	7,350	1,933	2,871	10,628	108,106
7"					340					340
8"	45,715	11,370			2,861	1,367	8,647	2,410	17,327	89,697
9"										
10"	2,194	560	754				475		225	4,208
10-3/4"										
12"	13,962	3,391				227		1,127	740	19,447
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	124,804	71,206	1,793	1,699	19,106	10,055	14,347	9,908	28,928	281,846

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)	3364	3357	0	0
Industrial	17	17		
Public Authorities	74	74		
Irrigation				
Other (specify)	15	13		
Sub-Total	3470	3461	0	0
Private Fire Connections			93	93
Public Fire Connections			470	470
Totals	3470	3461	563	563

OROVILLE

SCHEDULE D-5

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

Size	Meters	Services
5/8 - in.	3,089	
3/4 - in.		2,874
1 - in.	207	1,291
1 1/4 - in.		45
1 1/2 - in.	42	22
2 - in.	93	253
2 1/2 - in.		
3 - in.	21	
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		39
Totals	3,465	4,669

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	_____ 17
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten Years or Less	_____ 2,007
2. More than 10, but less than 15 years	_____ 732
3. More than 15 years	_____ 848

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

Classification Of Service	During Current Year							Sub-total
	Jan	Feb	Mar	Apr	May	Jun		
Commercial	37	35	37	42	48	61	260	
Industrial	1	1	1	1	2	2	8	
Public Authority	2	1	2	2	9	13	29	
Irrigation							0	
Other water utilities							0	
Reclaimed							0	
Other						2	2	
Total	40	37	40	45	59	78	299	

Classification Of Service	During Current Year							Total	Total Prior Yr
	Jul	Aug	Sep	Oct	Nov	Dec			
Commercial	68	75	81	63	45	40	372	632	641
Industrial	16	60	74	24	8	1	183	191	174
Public Authority	12	11	14	9	3	2	51	80	73
Irrigation							0	0	0
Other water utilities							0	0	0
Reclaimed							0	0	0
Other	1	1			2		4	6	2
Total	97	147	169	96	58	43	610	909	890

Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet. Total Acres Irrigated: Total Population Served: 10,543

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)	615.35
		114,528.94
100.3. Construction work in progress	(G)	181,957.07
		337,355.20
241. Advances for construction		-165,468.83
265. Contributions in aid of construction		-924,755.56

(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, 2016 to December 31, 2016.

Oroville

Signature

Vice President & Corporate Controller
Title

Date

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Oroville


Signature

Vice President & Corporate Controller

Title

March 23, 2017
Date

DECLARATION

(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)

I, the undersigned _____ David B. Healey
Officer, Partner, or Owner (Please Print)

of _____ California Water Service Company
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, 2016, through December 31, 2016.

Vice President & Corporate Controller
Title (Please Print)

Signature

408-367-8523
Telephone Number

Date

DECLARATION

(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)

I, the undersigned _____ David B. Healey
Officer, Partner, or Owner (Please Print)

of _____ California Water Service Company
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, 2016, through December 31, 2016.

Vice President & Corporate Controller
Title (Please Print)



Signature

408-367-8523
Telephone Number



Date

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