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2017  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

\_\_\_\_\_  
CALIFORNIA WATER SERVICE COMPANY  
(NAME OF CORPORATION)

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, 2017

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2018

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## GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN MARCH 31, 2018**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION**  
**WATER DIVISION**  
**ATTN: BRUCE DEBERRY**  
**505 VAN NESS AVENUE, ROOM 3105**  
**SAN FRANCISCO, CALIFORNIA 94102-3298**  
[bmd@cpuc.ca.gov](mailto:bmd@cpuc.ca.gov)

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the schedules by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2017, through December 31, 2017. Fiscal year reports will not be accepted.

**SCHEDULE A-1a**  
**Account 100.1 - Utility Plant in Service**

See Attached Report CW\_W405

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization					\$ -
3	302	Franchises and Consents (Schedule A-1c)					\$ -
4	303	Other Intangible Plant					\$ -
5		Total Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights					\$ -
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements					\$ -
12	312	Collecting and Impounding Reservoirs					\$ -
13	313	Lake, River and Other Intakes					\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells					\$ -
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements					\$ -
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment					\$ -
25	325	Other Pumping Plant					\$ -
26		Total Pumping Plant	\$ -	\$ -	\$ -	\$ -	\$ -
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements					\$ -
30	332	Water Treatment Equipment					\$ -
31		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -

**SCHEDULE A-1a**  
**Account 100.1 - Utility Plant in Service (Continued)**

See Attached Report CW\_W405

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements					\$ -
34	342	Reservoirs and Tanks					\$ -
35	343	Transmission and Distribution Mains					\$ -
36	344	Fire Mains					\$ -
37	345	Services					\$ -
38	346	Meters					\$ -
39	347	Meter Installations					\$ -
40	348	Hydrants					\$ -
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements					\$ -
46	372	Office Furniture and Equipment					\$ -
47	373	Transportation Equipment					\$ -
48	374	Stores Equipment					\$ -
49	375	Laboratory Equipment					\$ -
50	376	Communication Equipment					\$ -
51	377	Power Operated Equipment					\$ -
52	378	Tools, Shop and Garage Equipment					\$ -
53	379	Other General Plant					\$ -
54		Total General Plant	\$ -	\$ -	\$ -	\$ -	\$ -
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property					\$ -
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -

**SCHEDULE A-1b**  
**Account 101 - Recycled Water Utility Plant**

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant	N/A				#VALUE!
2	394	Recycled Water Land and Land Rights					\$ -
3	395	Recycled Water Depreciable Plant					\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

**SCHEDULE A-1c**  
**Account 302 - Franchises and Consents**

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year <sup>1</sup> (e)
1	N/A				
2					
3					
4					
5				Total	\$ -

<sup>1</sup> The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 3.



Report Id : CW\_W405  
 Bus Unit : CWS  
 Dept : 113-OROVILLE

Analysis of Utility Plant  
 01/2017 to 12/2017

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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	0.00	0.00	0.00
302	FRANCHISES AND CONSENTS	0.00	0.00	0.00	0.00	0.00
303	OTHER INTANGIBLE PLANT	340,604.83	0.00	0.00	0.00	340,604.83
	TOTAL INTANGIBLE PLANT	340,604.83	0.00	0.00	0.00	340,604.83
<b>II. LAND PLANT</b>						
306	LAND AND LAND RIGHTS	99,601.98	0.00	0.00	0.00	99,601.98
<b>III. SOURCE OF SUPPLY PLANT</b>						
311	STRUCTURES AND IMPROVEMENTS	380,461.88	0.00	0.00	0.00	380,461.88
312	COLLECTIONS AND IMPROVEMENTS RES	155,580.80	0.00	0.00	0.00	155,580.80
313	LAKE, REIVER AND OTHER INTAKES	5,656.73	0.00	0.00	0.00	5,656.73
315	WELLS	29,102.46	0.00	0.00	0.00	29,102.46
316	SUPPLY MAINS	1,071,729.39	159,396.05	0.00	0.00	1,231,125.44
	TOTAL SOURCE AND SUPPLY PLANT	1,642,531.26	159,396.05	0.00	0.00	1,801,927.31
<b>IV. PUMPING PLANT</b>						
321	STRUCTURES AND IMPROVEMENTS	627,682.07	0.00	0.00	0.00	627,682.07
3211	PAVEMENT	30,311.46	0.00	0.00	0.00	30,311.46
324	PUMPING EQUIPMENT	998,450.30	811,252.75	-6,880.19	0.00	1,802,822.86
3241	SYS CONTROL COMPUTER EQUIP	631,734.21	0.00	0.00	0.00	631,734.21
325	OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00
	TOTAL PUMPING PLANT	2,288,178.04	811,252.75	-6,880.19	0.00	3,092,550.60
<b>V. WATER TREATMENT PLANT</b>						
331	STRUCTURES AND IMPROVEMENTS	309,688.64	218,512.67	-17,842.93	0.00	510,358.38
332	WATER TREATMENT EQUIPMENT	2,637,733.88	27,812.10	-3,172.80	0.00	2,662,373.18
	TOTAL WATER TREATMENT EQUIPMENT	2,947,422.52	246,324.77	-21,015.73	0.00	3,172,731.56
<b>VI. TRANS AND DIST PLANT</b>						
341	STRUCTURES AND IMPROVEMENTS	3,631.38	0.00	0.00	0.00	3,631.38
3411	PAVEMENT	6,881.91	0.00	0.00	0.00	6,881.91
342	RESERVOIRS AND TANKS	502,661.64	0.00	0.00	0.00	502,661.64
3421	TANK PAINTINGS	569,883.21	0.00	0.00	0.00	569,883.21
343	TRANS AND DIST MAINS	8,764,084.31	568,484.37	-8,986.84	0.00	9,323,581.84
344	FIRE MAINS	0.00	0.00	0.00	0.00	0.00
345	SERVICES	3,770,944.71	470,077.85	-581.92	0.00	4,240,440.64
346	METERS	705,076.54	14,903.81	-13.49	0.00	719,966.86
348	HYDRANTS	753,838.97	114,326.97	-543.71	0.00	867,622.23
	TOTAL TRANS AND DIST PLANT	15,077,002.67	1,167,793.00	-10,125.96	0.00	16,234,669.71
<b>VII. GENERAL PLANT</b>						
371	STRUCTURES AND IMPROVEMENTS	86,966.73	0.00	0.00	0.00	86,966.73
3711	PAVEMENT	3,968.16	0.00	0.00	0.00	3,968.16
3720	OFFICE FURNITURE AND EQUIPMENT	23,483.46	0.00	0.00	0.00	23,483.46
3721	OFFICE EQUIPMENT - COMPUTERS	37,095.21	0.00	-835.54	0.00	36,259.67
3722	COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	0.00
373	TRANSPORTATION EQUIPMENT	261,495.67	0.00	-42,959.46	0.00	218,536.21
374	STORES EQUIPMENT	34,894.41	0.00	0.00	0.00	34,894.41
375	LABORATORY EQUIPMENT	25,588.18	0.00	0.00	0.00	25,588.18
376	COMMUNICATION EQUIPMENT	28,245.94	0.00	0.00	0.00	28,245.94
377	POWER OPERATED EQUIPMENT	121,734.48	0.00	0.00	0.00	121,734.48
378	TOOLS, SHOP AND GARAGE EQUIP	165,868.73	0.00	0.00	0.00	165,868.73
379	OTHER GENERAL PLANT	3,397.42	0.00	0.00	0.00	3,397.42
380	LEASED PROPERTY	0.00	0.00	0.00	0.00	0.00
	TOTAL OTHER GENERAL PLANT	792,738.39	0.00	-43,795.00	0.00	748,943.39
<b>VIII. DISTRIBUTED ITEMS</b>						
390	OTHER TANGIBLE PROPERTY	516.93	0.00	0.00	0.00	516.93
391	UTILITY PLANT PURCHASED	0.00	0.00	0.00	0.00	0.00
	DIST GO PLANT ALLOCATION	1,290,532.83	149,852.70	-66,253.41	-5,957.17	1,368,174.95
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	1,291,049.76	149,852.70	-66,253.41	-5,957.17	1,368,691.88
	<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>24,479,129.45</b>	<b>2,534,619.27</b>	<b>-148,070.29</b>	<b>-5,957.17</b>	<b>26,859,721.26</b>

**SCHEDULE A-4  
DISTRICT RATE BASE AND WORKING CASH**

See Attached Schedule A-4

Line No.	Acct.	Title of Account (a)	Balance 12/31/2017 (b)	Balance 1/1/2017 (c)
		<b>RATE BASE</b>		
1		Utility Plant		
2		Plant in Service	-	
3		Construction Work in Progress		
4		General Office Prorate		
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>		
6		Less Accumulated Depreciation		
7		Plant in Service		
8		General Office Prorate		
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>		
10		Less Other Reserves		
11		Deferred Income Taxes		
12		Deferred Investment Tax Credit		
13		Other Reserves		
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>		
15		Less Adjustments		
16		Contributions in Aid of Construction		
17		Advances for Construction		
18		Other		
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>		
20		<b>Add Materials and Supplies</b>		
21		<b>Add Working Cash (=Line 34)</b>		
22		<b>TOTAL DISTRICT RATE BASE</b>		
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>		
		<b>Working Cash</b>		
24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)		
		Electric power, gas or other fuel purchased for pumping and/or * purchased commodity for resale billed after receipt (metered).		

**CALIFORNIA WATER SERVICE COMPANY**  
**DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2017**  
**SCHEDULE A-4**  
**OROVILLE DISTRICT RATE BASE AND WORKING CASH**

Line No.	Title of Account	Balance 12/31/2017	Balance 12/31/2016
1	UTILITY PLANT		
2	PLANT IN SERVICE	\$ 24,062,900.0	\$ 22,114,545.8
4	GENERAL OFFICE PRORATE	\$ 1,322,796.9	\$ 1,150,092.5
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 )	<u>\$ 25,385,696.9</u>	<u>\$ 23,264,638.3</u>
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION		
9	PLANT IN SERVICE	\$ 9,652,025.7	\$ 9,005,417.3
10	GENERAL OFFICE PRORATE	\$ 449,673.0	\$ 411,097.9
11	TOTAL ACCUMULATED DEPRECIATION ( = Line 9 + Line 10 )	<u>\$ 10,101,698.7</u>	<u>\$ 9,416,515.3</u>
12	LESS OTHER RESERVES		
13	DEFERRED INCOME TAXES	\$ 2,167,062.9	\$ 2,901,338.1
14	DEFERRED ITC	\$ 17,958.4	\$ 19,302.5
15	GENERAL OFFICE PRORATE	\$ 145,292.1	\$ 104,673.9
16	TOTAL OTHER RESERVES ( = Line 13 + Line 14 + Line 15 )	<u>\$ 2,330,313.5</u>	<u>\$ 3,025,314.6</u>
17	LESS ADJUSTMENTS		
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$ 915,303.7	\$ 930,919.5
19	ADVANCES FOR CONSTRUCTION	\$ 125,467.2	\$ 133,156.9
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$ 14,398.8	\$ 13,892.0
21	TOTAL ADJUSTMENTS ( = Line 18 + Line 19 - Line 20 )	<u>\$ 1,026,372.1</u>	<u>\$ 1,050,184.5</u>
22	ADD MATERIALS AND SUPPLIES	\$ 109,377.3	\$ 106,561.8
23	ADD TANK PAINTING	\$ -	\$ -
24	ADD ADOPTED WORKING CASH ( = Line 38 )	\$ 251,596.6	\$ 251,596.6
25	<b>TOTAL DISTRICT RATE BASE</b>	<u><u>\$ 12,288,286.3</u></u>	<u><u>\$ 10,130,782.3</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)	\$ 3,336,708.1	\$ 3,014,977.3
29	Purchased Power & Commodity for Resale*	\$ 452,713.9	\$ 438,043.3
30	Meter Revenues: Bimonthly Billing	\$ 868,448.2	\$ 737,591.9
31	Other Revenues: Flat Rate Monthly Billing	\$ 7,408.6	\$ 7,155.2
32	Total Revenues ( Line 30 + Line 31 )	<u>\$ 875,856.8</u>	<u>\$ 744,747.1</u>
33	Ratio - Flat Rate to Total Revenues ( = Line 31 / Line 32 )	0.85%	0.96%
34	5/24 x Line 28 x ( 100% - Line 33 )	\$ 689,267.5	\$ 622,085.6
35	1/24 x Line 28 x Line 33	\$ 1,176.0	\$ 1,206.9
36	1/12 x Line 29	\$ 37,726.2	\$ 36,503.6
37	Operational Cash Requirement ( = Line 34 + Line 35 - Line 36 )	\$ 728,169.6	\$ 659,796.1
38	Total Adopted	\$ 251,596.6	\$ 251,596.6



**SCHEDULE A-5**  
**Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves**

Line No.	See Attached Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year					
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503					
4	(b) Charged to Account 504					
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered					
9	(g) All other credits <sup>1</sup>					
10	Total credits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired					
13	(b) Cost of removal					
14	(c) All other debits <sup>1</sup>					
15	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ -	\$ -	\$ -	\$ -	\$ -
17						
18	State method of determining depreciation charges.					
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$					
24						
25	<sup>1</sup> Indicate the nature of these items and show the accounts affected by the contra entries.					
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						

**SCHEDULE A-3**

**OROVILLE**

**Depreciation and Amortization Reserves**

**2017**

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)
Balance in reserves at beginning of year	(G)	394,458.67					
		9,054,794.41		250,517.55		0.00	0.00
<b>Add: Credits to reserves during year</b>							
a) Charged to account No. 503	(G)	97,412.86					
		710,550.00					
b) Charged to account No. 265		51,143.88					
c) Charged to clearing accounts	(G)	5,752.49					
		15,297.48					
d) Salvage recovered	(G)	0.00					
		0.00					
e) All other credits	(G)	249.00					
		0.00	(B)	28,362.19			
<b>Total Credits</b>		<b>880,405.71</b>		<b>28,362.19</b>			
<b>Deduct: Debits to reserves during year</b>							
a) Book cost of property retires	(G)	148,070.29					
		0.00					
b) Cost of removal	(G)	0.00					
		19,715.48					
c) All other debits	(G)	(736.91)					
		(8,218.00)					
<b>Total Debits</b>		<b>158,830.86</b>					
<b>Balances in reserves at end of year</b>		<b>10,170,827.93</b>		<b>278,879.74</b>		<b>0.00</b>	<b>0.00</b>

State method of determining depreciation charges: Straight Line Remaining Life Method & Liberalized

(A) Depreciation on Intracompany transfers (B) Amortization charged to 504 (G) General Office Allocation

Report depreciation in Federal Tax Return for year: 381,969.80

Indicate nature of these items and accounts affected

(See Schedule A-3a opposite)

**SCHEDULE A-5a**

**Account 250 - Analysis of Entries in Depreciation Reserve**

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct.	See Attached  DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements					\$ -
3	312	Collecting and Impounding Reservoirs					\$ -
4	313	Lake, river and Other Intakes					\$ -
5	314	Springs and Tunnels					\$ -
6	315	Wells					\$ -
7	316	Supply Mains					\$ -
8	317	Other Source of Supply Plant					\$ -
9		Total Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements					\$ -
13	322	Boiler Plant Equipment					\$ -
14	323	Other Power Production Equipment					\$ -
15	324	Pumping Equipment					\$ -
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ -	\$ -	\$ -	\$ -	\$ -
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements					\$ -
21	332	Water Treatment Equipment					\$ -
22		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements					\$ -
26	342	Reservoirs and Tanks					\$ -
27	343	Transmission and Distribution Mains					\$ -
28	344	Fire Mains					\$ -
29	345	Services					\$ -
30	346	Meters					\$ -
31	347	Meter Installations					\$ -
32	348	Hydrants					\$ -
33	349	Other Transmission and Distribution Plant					\$ -
34		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements					\$ -
38	372	Office Furniture and Equipment					\$ -
39	373	Transportation Equipment					\$ -
40	374	Stores Equipment					\$ -
41	375	Laboratory Equipment					\$ -
42	376	Communication Equipment					\$ -
43	377	Power Operated Equipment					\$ -
44	378	Tools, Shop and Garage Equipment					\$ -
45	379	Other General Plant					\$ -
46	390	Other Tangible Property					\$ -
47	391	Water Plant Purchased					\$ -
48		Total General Plant	\$ -	\$ -	\$ -	\$ -	\$ -
49		Total	\$ -	\$ -	\$ -	\$ -	\$ -



ANNUAL REPORT FOR DEPRECIATION  
 ANALYSIS OF DEPRECIATION RESERVE - ACCOUNT no 250

ACCOUNT	Begin Balance	Provisions	Retirements	Salvage	Cost to Remove	Other	End Balance
<b>I. SOURCE OF SUPPLY PLANT</b>							
3110 STRUCTURES AND IMPROVEMENTS	59,085.80	9,321.24	0.00	0.00	0.00	0.00	68,407.04
3120 COLLECTIONS AND IMPROVEMENTS RES	66,706.26	3,391.56	0.00	0.00	0.00	0.00	70,097.82
3130 LAKE, REIVER AND OTHER INTAKES	5,001.40	93.96	0.00	0.00	0.00	0.00	5,095.36
3140 SPRINGS AND TUNNELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3150 WELLS	42,000.12	2,334.00	0.00	0.00	0.00	0.00	44,334.12
3160 SUPPLY MAINS	613,509.76	14,682.84	0.00	0.00	0.00	0.00	628,192.60
3170 OTHER SOURCE OF SUPPLY PLANT	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SOURCE AND SUPPLY PLANT	786,303.34	29,823.60	0.00	0.00	0.00	0.00	816,126.94
<b>II. PUMPING PLANT</b>							
3210 STRUCTURES AND IMPROVEMENTS	273,745.65	23,304.96	0.00	0.00	0.00	0.00	297,050.61
3220 BOILER PLANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3230 OTHER POWER PRODUCTION EQUIP	0	0.00	0.00	0.00	0.00	0.00	0.00
3240 PUMPING EQUIPMENT	234,538.75	29,354.40	-6,880.19	0.00	-12,631.10	0.00	244,381.86
3241 SYS CONTROL COMPUTER EQUIP	42,678.43	18,572.88	0.00	0.00	0.00	0.00	61,251.31
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	550,962.83	71,232.24	-6,880.19	0.00	-12,631.10	0.00	602,683.78
<b>III. WATER TREATMENT PLANT</b>							
3310 STRUCTURES AND IMPROVEMENTS	124,924.05	6,255.72	-17,842.93	0.00	0.00	0.00	113,336.84
3320 WATER TREATMENT EQUIPMENT	1,548,091.08	108,410.88	-3,172.80	0.00	0.00	0.00	1,653,329.16
TOTAL WATER TREATMENT EQUIPMENT	1,673,015.13	114,666.60	-21,015.73	0.00	0.00	0.00	1,766,666.00
<b>IV. TRANS AND DIST PLANT</b>							
3410 STRUCTURES AND IMPROVEMENTS	6,259.71	474.48	0.00	0.00	0.00	0.00	6,734.19
3420 RESERVOIRS AND TANKS	365,514.79	12,365.52	0.00	0.00	0.00	-0.00	377,880.31
3421 TANK PAINTINGS	226,658.66	48,155.16	0.00	0.00	0.00	0.00	274,813.82
3430 TRANS AND DIST MAINS	3,021,780.69	263,799.00	-8,986.84	0.00	-1,284.97	0.00	3,275,307.88
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	1,510,875.13	159,888.00	-581.92	0.00	-498.05	0.00	1,669,683.16
3460 METERS	309,230.53	22,421.40	-13.49	0.00	0.00	0.00	331,638.44
3470 METER INSTALLATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	106,385.62	16,810.68	-543.71	0.00	-5,301.36	0.00	117,351.23
3490 OTHER TRANS AND DIST MAINS	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANS AND DIST PLANT	5,546,705.13	523,914.24	-10,125.96	0.00	-7,084.38	0.00	6,053,409.03
<b>V. GENERAL PLANT</b>							
3710 STRUCTURES AND IMPROVEMENTS	70,064.94	1,984.32	0.00	0.00	0.00	0.00	72,049.26
3720 OFFICE FURNITURE AND EQUIPMENT	9,329.88	1,242.24	0.00	0.00	0.00	0.00	10,572.12
3721 OFFICE EQUIPMENT - COMPUTERS	20,429.00	3,227.28	-835.54	0.00	0.00	0.00	22,820.74
3722 COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3730 TRANSPORTATION EQUIPMENT	221,916.30	15,297.48	-42,959.46	8,218.00	0.00	0.00	202,472.32
3740 STORES EQUIPMENT	9,713.29	1,413.24	0.00	0.00	0.00	0.00	11,126.53
3750 LABORATORY EQUIPMENT	20,998.69	1,791.12	0.00	0.00	0.00	0.00	22,789.81
3760 COMMUNICATION EQUIPMENT	28,575.26	-59.28	0.00	0.00	0.00	0.00	28,515.98
3770 POWER OPERATED EQUIPMENT	36,845.94	4,966.80	0.00	0.00	0.00	0.00	41,812.74
3780 TOOLS, SHOP AND GARAGE EQUIP	76,999.57	7,795.80	0.00	0.00	0.00	0.00	84,795.37
3790 OTHER GENERAL PLANT	2,418.18	166.44	0.00	0.00	0.00	0.00	2,584.62
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 PURCHASED	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL PLANT	497,807.98	37,825.44	-43,795.00	8,218.00	0.00	0.00	500,056.42
DIST GO PLANT ALLOCATION	394,458.67	102,943.59	-66,253.41	515.16	0.00	221.75	431,885.76
<b>TOTAL DEPRECIATION</b>	<b>9,449,253.08</b>	<b>880,405.71</b>	<b>-148,070.29</b>	<b>8,733.16</b>	<b>-19,715.48</b>	<b>221.75</b>	<b>10,170,827.93</b>

**SCHEDULE B-1**  
**Account 501 - Operating Revenues**

Line No.	Acct.	See Attached ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales			\$ -
4		601-1.2 Residential Low Income Discount (Debit)			\$ -
5		601-2 Commercial Sales			\$ -
6		601-3 Industrial Sales			\$ -
7		601-4 Sales to Public Authorities			\$ -
8		Sub-total	\$ -	\$ -	\$ -
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales			\$ -
11		602-1.2 Residential Low Income Discount (Debit)			\$ -
12		602-2 Commercial Sales			\$ -
13		602-3 Industrial Sales			\$ -
14		602-4 Sales to Public Authorities			\$ -
15		Sub-total	\$ -	\$ -	\$ -
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales			\$ -
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ -	\$ -	\$ -
20	604	Private Fire Protection Service			\$ -
21	605	Public Fire Protection Service			\$ -
22	606	Sales to Other Water Utilities for Resale			\$ -
23	607	Sales to Governmental Agencies by Contracts			\$ -
24	608	Interdepartmental Sales			\$ -
25	609	Other Sales or Service			\$ -
26		Sub-total	\$ -	\$ -	\$ -
27		Total Water Service Revenues	\$ -	\$ -	\$ -
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues			\$ -
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues			\$ -
34	615	Recycled Water Revenues			\$ -
35		Total Other Water Revenues	\$ -	\$ -	\$ -
36	501	Total operating revenues	\$ -	\$ -	\$ -

## Oroville

## SCHEDULE B-1

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	2,139,418	2,189,018	(49,600)
25		601.2 Industrial Sales	2,015,802	2,063,988	(48,186)
26		601.3 Sales to Public Authorities	356,632	347,278	9,354
27		Sub-Total	4,511,852	4,600,285	(88,432)
28	602	Unmetered Sales to General Customers			
29		602.1 Commercial Sales	-	-	-
31		602.3 Sales to Public Authorities	-	-	-
32		Sub-Total	-	-	-
34	603	603.1 Metered Sales, Irrigation Customers	682	824	(143)
		Sub-Total	682	824	(143)
37	604	Private Fire Protection Service	53,795	52,939	856
38	605	Public Fire Protection Service	4,776	5,148	(371)
39	606	Sales To Other Water Utilities For Resale	-	-	-
42	609	Other Sales or Service	13,176	37,746	(24,571)
43		Sub-Total	71,748	95,833	(24,086)
44		Total Water Service Revenue	4,584,282	4,696,942	(112,661)
46		<b>II. Other Water Revenues</b>			
47	611	Miscellaneous Service Revenue	26,560	27,605	(1,045)
48	612	Rent From Water Property	-	-	-
50	614	Other Water Revenues	22,333	7,553	14,780
51		Total Other Water Revenues	48,893	35,158	13,735
52		<b>III. Water Revenue Adjustment Mechanism Offsets</b>			
53		WRAM / MCBA Adjustmets	672,970	(217,821)	890,792
54		WRAM/MCBA Interest	2,463	(275)	2,739
54		Conservation Revenue Billed	(9,016)	(2,589)	(6,427)
55		Total WRAM Adjustments	666,418	(220,686)	887,104
56		Total Operating Revenues	5,299,592	4,511,414	788,179

**SCHEDULE B-2**

**Account 502 - Operating Expenses - For Class A, B, and C Water Utilities**

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	See Attached  Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B			\$ -	
4	701	Operation supervision, labor and expenses			C		\$ -	
5	702	Operation labor and expenses	A	B			\$ -	
6	703	Miscellaneous expenses	A				\$ -	
7	704	Purchased water	A	B	C		\$ -	
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B			\$ -	
10	706	Maintenance of structures and facilities			C		\$ -	
11	707	Maintenance of structures and improvements	A	B			\$ -	
12	708	Maintenance of collect and impound reservoirs	A				\$ -	
13	708	Maintenance of source of supply facilities		B			\$ -	
14	709	Maintenance of lake, river and other intakes	A				\$ -	
15	710	Maintenance of springs and tunnels	A				\$ -	
16	711	Maintenance of wells	A				\$ -	
17	712	Maintenance of supply mains	A				\$ -	
18	713	Maintenance of other source of supply plant	A	B			\$ -	
19		<b>Total source of supply expense</b>				\$ -	\$ -	\$ -
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B			\$ -	
23	721	Operation supervision labor and expense			C		\$ -	
24	722	Power production labor and expenses	A				\$ -	
25	722	Power production labor, expenses and fuel		B			\$ -	
26	723	Fuel for power production	A				\$ -	
27	724	Pumping labor and expenses	A	B			\$ -	
28	725	Miscellaneous expenses	A				\$ -	
29	726	Fuel or power purchased for pumping	A	B	C		\$ -	
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B			\$ -	
32	729	Maintenance of structures and equipment			C		\$ -	
33	730	Maintenance of structures and improvements	A	B			\$ -	
34	731	Maintenance of power production equipment	A	B			\$ -	
35	732	Maintenance of power pumping equipment	A	B			\$ -	
36	733	Maintenance of other pumping plant	A	B			\$ -	
37		<b>Total pumping expenses</b>				\$ -	\$ -	\$ -

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	34,493	27,207	7,286	
5	702	Operation Labor and Expense	8,193	7,002	1,191	
6	703	Miscellaneous Expense	-	-	-	
7	704	Purchased Water	226,809	222,733	4,076	
8		Maintenance				
9	706	Maint. Supervision and Engineering	9,330	5,347	3,982	
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	1,267	-	1,267	
17	712	Maint. Of Supply Mains	-	-	-	
18	713	Maint. Of Other Source of Supply Plant	-	-	-	
19		Total Source of Supply Expenses	280,092	262,426	17,665	
20		<b>II. Pumping Expenses</b>				
21		Operation				
22	721	Operation Supervision and Engineering	131,472	91,841	39,631	
24	722	Power Production Labor and Expenses	-	-	-	
26	723	Fuel For Power Production	-	-	-	
27	724	Pumping Labor and Expenses	3,573	1,179	2,394	
28	725	Miscellaneous Expenses	9,759	17,895	(8,136)	
29	726	Fuel or Power Purchased For Pumping	225,905	215,311	10,595	
30		Maintenance				
31	729	Maint. Supervision and Engineering	16,001	11,003	4,998	
33	730	Maint. Of Structures and Improvements	143	2,052	(1,909)	
34	731	Maint. Of Power Production Equipment	-	-	-	
35	732	Maint. Of Pumping Equipment	13,036	11,455	1,581	
36	733	Maint. Of Other Pumping Equipment	-	-	-	
37		Total Pumping Expenses	399,889	350,736	49,153	
38		<b>III. Water Treatment Expenses</b>				
39		Operation				
40	741	Operation Supervision and Engineering	121,827	116,387	5,440	
42	742	Operation Labor and Expenses	32,315	20,706	11,609	
43	743	Miscellaneous Expenses	15,038	24,361	(9,323)	
44	744	Chemicals and Filtering Materials	23,823	30,213	(6,391)	
44	745	Water Treatment Alloc In/Out	-	-	-	
45		Maintenance				
46	746	Maint. Supervision and Engineering	24,050	19,229	4,820	
48	747	Maint. Of Structures and Improvements	-	-	-	
49	748	Maint. Of Water Treatment Equipment	740	1,510	(769)	
50		Total Water Treatment Expenses	217,793	212,407	5,386	



**SCHEDULE B-2**

**Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)**

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	See Attached Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B			\$ -	
41	741	Operation supervision, labor and expenses			C		\$ -	
42	742	Operation labor and expenses	A				\$ -	
43	743	Miscellaneous expenses	A	B			\$ -	
44	744	Chemicals and filtering materials	A	B			\$ -	
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B			\$ -	
47	746	Maintenance of structures and equipment			C		\$ -	
48	747	Maintenance of structures and improvements	A	B			\$ -	
49	748	Maintenance of water treatment equipment	A	B			\$ -	
50		<b>Total water treatment expenses</b>				\$ -	\$ -	\$ -
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B			\$ -	
54	751	Operation supervision, labor and expenses			C		\$ -	
55	752	Storage facilities expenses	A				\$ -	
56	752	Operation labor and expenses		B			\$ -	
57	753	Transmission and distribution lines expenses	A				\$ -	
58	754	Meter expenses	A				\$ -	
59	755	Customer installations expenses	A				\$ -	
60	756	Miscellaneous expenses	A				\$ -	
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B			\$ -	
63	758	Maintenance of structures and plant			C		\$ -	
64	759	Maintenance of structures and improvements	A	B			\$ -	
65	760	Maintenance of reservoirs and tanks	A	B			\$ -	
66	761	Maintenance of trans. and distribution mains	A				\$ -	
67	761	Maintenance of mains		B			\$ -	
68	762	Maintenance of fire mains	A				\$ -	
69	763	Maintenance of services	A				\$ -	
70	763	Maintenance of other trans. and distribution plant		B			\$ -	
71	764	Maintenance of meters	A				\$ -	
72	765	Maintenance of hydrants	A				\$ -	
73	766	Maintenance of miscellaneous plant	A				\$ -	
74		<b>Total transmission and distribution expenses</b>				\$ -	\$ -	\$ -

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		<b>IV. Transmission and Distribution Expenses</b>				
2		Operation				
3	751	Operation Supervision and Engineering	141,360		127,849	13,511
5	752	Storage Facilities Expenses	936		1,224	(289)
7	753	Transmission and Distribution Lines	6,270		9,448	(3,178)
8	754	Meter Expenses	12,715		10,704	2,011
9	755	Customer Installation Expenses	733		1,107	(374)
10	756	Miscellaneous	53,437		52,036	1,400
11		Maintenance				
12	758	Maint. Supervision and Engineering	47,367		75,619	(28,252)
14	759	Maint. Of Structures and Improvements	-		-	-
15	760	Maint. Of Reservoirs and Tanks	-		-	-
16	761	Maint. Of Transmission and Distribbut. Mains	40,546		18,970	21,576
18	762	Maint. Of Fire Mains	-		-	-
19	763	Maint. Of Services	39,709		33,046	6,663
21	764	Maint. Of Meters	8,120		1,657	6,463
22	765	Maint. Of Hydrants	2,967		3,720	(753)
23	766	Maint. Of Miscellaneous Plant	-		-	-
24		Total Transmission and Distribution Exp.	354,159		335,381	18,779
25		<b>V. Customer Account Expenses</b>				
26		Operation				
27	771	Supervision	269,258		230,264	38,994
29	772	Meter Reading Expenses	282		292	(10)
30	773	Customer Records and Collection Expenses	31,722		52,795	(21,072)
32	774	Miscellaneous Customer Accounting Expenses	54,546		49,730	4,816
33	775	Uncollectible Accounts	18,674		23,471	(4,797)
33	776	776 Cust Allocation In/Out	-		-	-
34		Total Customer Accounts Expense	374,482		356,552	17,930
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	-		-	-

**SCHEDULE B-2**

**Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)**

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	See Attached  Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	771	Supervision	A	B				\$ -
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B				\$ -
80	773	Customer records and collection expenses	A					\$ -
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A					\$ -
83	775	Uncollectible accounts	A	B	C			\$ -
84		<b>Total customer account expenses</b>				\$ -	\$ -	\$ -
85		<b>VI. SALES EXPENSES</b>						
86		<b>Operation</b>						
87	781	Supervision	A	B				\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A					\$ -
90	783	Advertising expenses	A					\$ -
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		<b>Total sales expenses</b>				\$ -	\$ -	\$ -
94		<b>VII. RECYCLED WATER EXPENSES</b>						
95		<b>Operation and Maintenance</b>						
96	786	Recycled water operation and maint. expenses						\$ -
97		<b>Total recycled water expenses</b>				\$ -	\$ -	\$ -
98		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
99		<b>Operation</b>						
100	791	Administrative and general salaries	A	B	C			\$ -
101	792	Office supplies and other expenses	A	B	C			\$ -
102	793	Property insurance	A					\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A					\$ -
105	795	Employees' pensions and benefits	A	B	C			\$ -
106	796	Franchise requirements	A	B	C			\$ -
107	797	Regulatory commission expenses	A	B	C			\$ -
108	798	Outside services employed	A					\$ -
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A					\$ -
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	C			\$ -
114		<b>Total administrative and general expenses</b>				\$ -	\$ -	\$ -
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C			\$ -
118	812	Administrative expenses transferred - Cr.	A	B	C			\$ -
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		<b>Total miscellaneous</b>				\$ -	\$ -	\$ -
121		<b>Total operating expenses</b>				\$ -	\$ -	\$ -

Oroville

**SCHEDULE B-2**

OPERATING EXPENSE - CLASS A, B, AND C WATER

UTILITIES (CONCLUDED)

<u>LN</u> <u>NO</u>	<u>ACCT</u> <u>NO</u>	<u>ACCOUNT</u> <u>(A)</u>	<u>AMOUNT</u> <u>CURRENT YEAR</u> <u>(B)</u>	<u>AMOUNT</u> <u>PRIOR YEAR</u> <u>(C)</u>	<u>INCREASE</u> <u>(DECREASE)</u> <u>(D)</u>
1		<b>VII. Administrative And General Expenses</b>			
2		Operation			
3	791	Administrative and General Salaries	17,320	9,186	8,134
5	792	Office Supplies and Other Expenses	28,365	14,631	13,734
6	793	Property Insurance	-	-	-
7	794	Injuries and Damages	18,894	19,015	(121)
8	795	Employees Pensions and Benefits	669,878	611,543	58,335
9	796	Franchise Requirements	-	-	-
11	797	Regulatory Commission Expenses	532	(965)	1,497
12	798	Outside Service Employed	-	483	(483)
14	799	Miscellaneous General Expense	790,678	682,420	108,258
15		Maintenance			
16	805	Maintenance of General Plant	734	750	(16)
17		Total Administrative and General Expenses	1,526,400	1,337,063	189,337
18		<b>VIII. Miscellaneous</b>			
19	811	Rents	45,600	47,034	(1,434)
20	812	Admin. Exp. Transferred	(1,617)	(1,905)	288
20		Admin. Exp. Transferred - General Office			-
21	813	Duplicate Charges - CR			-
22		Total Miscellaneous	43,983	45,129	(1,146)
23		Total Operating Expenses	3,196,799	2,899,695	297,104

**SCHEDULE B-4**  
**Account 507 - Taxes Charged During Year**

Line No.	See Attached Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)	Capitalized (Omit Account) (f)
			1	Federal corporate income taxes	\$ -	
2	California corporate franchise taxes	\$ -				
3	Property taxes	\$ -				
4	Other taxes	\$ -				
5		\$ -				
6		\$ -				
7		\$ -				
8		\$ -				
9		\$ -				
10		\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ -	\$ -	\$ -	\$ -	\$ -

**113  
OROVILLE**

**SCHEDULE B-4**

LN NO	KIND OF TAX (A)	TAXES CHARGED DURING YEAR				
		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	45,830.73	45,830.73	0.00		
25	State corporate Franchise Tax	5,099.84	5,099.84			
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	68,125.86	68,125.86			0.00
30	Other Federal Tax					
31	Federal Income Tax	335,785.56	335,785.56			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	27,452.48	27,452.48			
36						
37						
38						
39		482,294.46	482,294.46	0.00	0.00	0.00

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

**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	N/A								
2									
3									
4									
5									

WELLS							Annual Quantities Pumped .....(Unit) <sup>2</sup>	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>		
6	See Attached							
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	N/A						
12							
13							
14							
15							

Purchased Water for Resale							
16	Purchased from Pacific Gas & Electric Company						
17	Annual quantities purchased	630			(Unit chosen) <sup>2</sup>	Million Gallons	
18							
19							

\* State ditch, pipe line, reservoir, etc., with name, if any.  
<sup>1</sup> Average depth to water surface below ground surface.  
<sup>2</sup> 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**

See Attached

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
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 2017  
Schedule D-1**

Unit No.	Location	I.D. Size (inches)	Depth (feet)	Production		Runhours
				AF	MGALS	HOURS
002-01	7Th & Montgomery Street Sw	16"	186	52	17	440
005-01	West End Of Fort Wayne Street	10"/16"	340	2	1	58
010-01	Stafford Street North Side Rear	16"	150	302	98	2,091
<b>Sub Total</b>				<b>356</b>	<b>116</b>	<b>2,589</b>

<u>Leased Well</u>						
901-01	Baggett Road North Side W/Wp Rr	12/10"	152	76	25	966
<b>Sub Total</b>				<b>76</b>	<b>25</b>	<b>966</b>

<b>Grand Total</b>				<b>432</b>	<b>141</b>	<b>3,556</b>
--------------------	--	--	--	------------	------------	--------------

Number of Wells = 4



**CALIFORNIA WATER SERVICE COMPANY**

**OROVILLE DISTRICT**

**STORAGE FACILITIES - DECEMBER 31, 2017**

**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
	<u>4</u>		<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	N/A							
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.		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	N/A							-
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	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									
22	Total	-	-	-	-	-	-	-	-	-

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

Line No.	See Attached	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									-
34	Total	-	-	-	-	-	-	-	-	-

**California Water Service Company  
Supply And Distributions Mains**

12/31/2017

**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"										477
1 - 1/2"		435			42					477
2"		276			13,991					14,267
2-3/8"										400
2-1/2"							400			400
3"					1,198		258			1,456
3-1/2"										400
4"	6,300	22,442			35	420	385	8	8	29,598
4-1/2"										400
5"										1,456
5-1/2"										400
6"	53,259	31,181			414	7,350	1,933	2,871	11,982	108,990
7"					340					340
8"	45,632	11,370			2,861	1,367	8,647	2,410	18,681	90,968
9"										400
10"	2,194	560	754				475		225	4,208
10-3/4"										400
12"	13,962	3,391				227		1,127	740	19,447
12-3/4"										400
14"										400
15"										400
16"	2,054							3,492		5,546
17"										400
18"		0								400
19"										400
20"		246				691	2,230			3,167
21"										400
22"										400
24"		0								400
26"										400
27"							19	0		19
30"			1,039							1,039
33"										400
36"										400
37"										400
42"										400
<b>Total</b>	<b>123,401</b>	<b>69,901</b>	<b>1,793</b>	<b>1,699</b>	<b>19,106</b>	<b>10,055</b>	<b>14,347</b>	<b>9,908</b>	<b>31,636</b>	<b>281,846</b>

<b>SCHEDULE D-4</b>				
<b>Number of Active Service Connections</b>				
	ORO			
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	3,357	3,381	-	-
Commercial	17	16		
Industrial	74	74		
Public authorities				
Irrigation	13	12		
Other (specify)				
Agriculture				
Subtotal	3,461	3,483	-	-
Private fire connections			93	96
Public fire hydrants			470	507
Total	3,461	3,483	563	603

<b>SCHEDULE D-5</b>		
<b>Number of Meters and Services on Pipe Systems at End of Year</b>		
Size	Meters	Active Service Connections
5/8 - in	3,199	
3/4 - in		2,829
1 - in	227	1,336
1 1/4 - in		45
1 1/2 - in	49	22
2 - in	102	253
3 - in	23	
4 - in	8	61
6 - in	4	40
8 - in	1	35
10 - in		2
Other		39
Misc		22
Total	3,613	4,684

<b>SCHEDULE D-6</b>	
<b>Meter Testing Data</b>	
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 . . . . .	_____
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 . . . . .	2,024
2. More than 10, but less than 15 years . . . . .	709
3. More than 15 years . . . . .	880

**SCHEDULE D-7**

**Water Delivered to Metered Customers by Months and Years in \_\_\_\_\_ CCF \_\_\_\_\_ (Unit Chosen)<sup>1</sup>**

ORO

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	24	20	21	23	23	39	47	197
Commercial	14	13	13	19	18	30	33	140
Industrial	1	1	1	1	1	3	8	16
Public authorities	2	2	1	1	3	9	14	32
Irrigation								-
Other (specify)								-
								-
<b>Total</b>	<b>41</b>	<b>36</b>	<b>36</b>	<b>44</b>	<b>45</b>	<b>81</b>	<b>102</b>	<b>385</b>

  

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	48	47	37	29	23	184	381	632
Commercial	36	37	32	27	21	153	293	191
Industrial	42	78	42	13	2	177	193	80
Public authorities	14	13	12	7	3	49	81	-
Irrigation						-	-	-
Other (specify)						-	-	6
<b>Total</b>	<b>140</b>	<b>175</b>	<b>123</b>	<b>76</b>	<b>49</b>	<b>563</b>	<b>948</b>	<b>909</b>

<sup>1</sup> Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total acres irrigated \_\_\_\_\_ N/A

Total population served \_\_\_\_\_ 10,556

## End of Year Balances in Selected Accounts Oroville

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

131	Materials and Supplies	(G)	\$	629
			\$	114,504
			\$	114,504
100-3	Construction Work in Progress	(G)	\$	261,056
			\$	512,362
			\$	512,362
241	Advances for Construction		\$	158,087
			\$	158,087
			\$	158,087
265	Contributions in Aid of Construction		\$	909,249
			\$	909,249
			\$	909,249

(G) General Office Allocation

**DECLARATION**

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

I, the undersigned \_\_\_\_\_ David B. Healey for George Barber  
Name of District Manager or Equivalent (Please Print)

of \_\_\_\_\_ Oroville \_\_\_\_\_ District  
Name of District

of \_\_\_\_\_ CALIFORNIA WATER SERVICE COMPANY  
Name of Utility

at \_\_\_\_\_ 1905 High St., Oroville, CA 95965-4938  
Address of District Office

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the

\_\_\_\_\_  
Vice President and 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 for George Barber  
Name of District Manager or Equivalent (Please Print)

of Oroville District  
Name of District

of CALIFORNIA WATER SERVICE COMPANY  
Name of Utility

at 1905 High St., Oroville, CA 95965-4938  
Address of District Office

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the

Vice President and Corporate Controller  
Title (Please Print)

*David B. Healey*  
Signature

408-367-8523  
Telephone Number

March 22, 2018  
Date



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