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2019  
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, 2019

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2020

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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, 2020**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION**  
**WATER DIVISION**  
**ATTN: BRUCE DEBERRY**  
**505 VAN NESS AVENUE, ROOM 3200**  
**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, 2019, through December 31, 2019. Fiscal year reports will not be accepted.

<b>SCHEDULE A-1a</b>							
<b>Account 100.1 - Utility Plant in Service</b>							
Oroville							
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	290,019	25,669	-	-	315,688
5		Total Intangible Plant	290,019	25,669	-	-	315,688
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	99,602	-	-	-	99,602
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements	431,958	13,584	(9,581)	-	435,962
12	312	Collecting and Impounding Reservoirs	155,581	-	-	-	155,581
13	313	Lake, River and Other Intakes	5,657	-	-	-	5,657
14	314	Springs and Tunnels					-
15	315	Wells	29,102	-	-	-	29,102
16	316	Supply Mains	1,231,125	-	-	-	1,231,125
17	317	Other Source of Supply Plant					-
18		Total Source of Supply Plant	1,853,423	13,584	(9,581)	-	1,857,427
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	671,071	-	-	-	671,071
22	322	Boiler Plant Equipment					-
23	323	Other Power Production Equipment					-
24	324	Pumping Equipment	2,569,101	332,406	(27,123)	-	2,874,384
25	325	Other Pumping Plant	-	-	-	-	-
26		Total Pumping Plant	3,240,172	332,406	(27,123)	-	3,545,456
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	511,488	-	-	-	511,488
30	332	Water Treatment Equipment	2,662,373	60,721	(8,602)	-	2,714,492
31		Total Water Treatment Plant	3,173,861	60,721	(8,602)	-	3,225,980

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

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	10,513	-	-	-	10,513
34	342	Reservoirs and Tanks	1,072,545	-	-	-	1,072,545
35	343	Transmission and Distribution Mains	9,406,226	506,656	(11,225)	-	9,901,657
36	344	Fire Mains	-	-	-	-	-
37	345	Services	4,483,107	483,926	(528)	-	4,966,506
38	346	Meters	787,602	22,710	(52)	-	810,259
39	347	Meter Installations	-	-	-	-	-
40	348	Hydrants	869,879	111,885	(377)	-	981,387
41	349	Other Transmission and Distribution Plant		-			-
42		Total Transmission and Distribution Plant	16,629,872	1,125,177	(12,182)	-	17,742,867
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	90,935	35,503	(3,033)	-	123,406
46	372	Office Furniture and Equipment	45,751	-	(7,532)	-	38,219
47	373	Transportation Equipment	335,055	31,495	-	-	366,550
48	374	Stores Equipment	32,674	-	-	-	32,674
49	375	Laboratory Equipment	25,134	-	-	-	25,134
50	376	Communication Equipment	28,246	-	(13,733)	-	14,513
51	377	Power Operated Equipment	121,517	-	-	-	121,517
52	378	Tools, Shop and Garage Equipment	205,552	9,926	-	-	215,478
53	379	Other General Plant	3,397	-	(658)	-	2,739
**	380	Leased Property	-	-	-	-	-
***	149310	Non-service Benefit Reg Asset	2,926	14,320	-	-	17,246
****	149316	NS Benefit Reg Asset - Blanket	1,180	(748)	-	-	431
54		Total General Plant	892,367	90,495	(24,956)	-	957,907
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property	517	-	-	-	517
58	391	Utility Plant Purchased	-	-	-	-	-
59	392	Utility Plant Sold	-	-	-	-	-
	***	Dist GO Plant Allocation	1,355,126	268,170	(33,977)	-	1,589,319
60		Total Undistributed Items	1,355,643	268,170	(33,977)	-	1,589,836
61		Total Utility Plant in Service	27,534,960	1,916,223	(116,421)	-	29,334,763

**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	Not Applicable	-			\$ -
2	394	Recycled Water Land and Land Rights	Not Applicable	-			\$ -
3	395	Recycled Water Depreciable Plant	Not Applicable	-			\$ -
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	Beginning Balance				-
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.

**SCHEDULE A-4  
RATE BASE AND WORKING CASH  
MONTEREY REGION**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2019 (b)	Balance 1/1/2019 (c)
<b>RATE BASE</b>				
1		Utility Plant		
2		Plant in Service	226,831,017	217,537,037
3		Construction Work in Progress	-	-
4		General Office Prorate	10,476,031	8,932,698
5		Rate Base (Adj. for Dominguez, Antelope Valley and Kern River Valley Net of Depreciation)	-	-
6		Plant not Funded by Cal Water (Funded by DWR and SRF Loans)	-	-
7		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5 + Line 6)</b>	<b>237,307,048</b>	<b>226,469,735</b>
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	71,417,985	65,505,699
10		General Office Prorate	3,464,938	2,946,321
11		<b>Total Accumulated Depreciation (=Line 9 + Line 10)</b>	<b>74,882,923</b>	<b>68,452,020</b>
12		Less Other Reserves		
13		Deferred Income Taxes	20,642,475	19,539,941
14		Deferred Investment Tax Credit	104,371	107,595
15		Other Reserves (General Office Prorate)	1,192,111	1,125,832
16		<b>Total Other Reserves (=Line 13 + Line 14 + Line 15)</b>	<b>21,938,957</b>	<b>20,773,368</b>
17		Less Adjustments		
18		Contributions in Aid of Construction	20,088,102	20,911,815
19		Advances for Construction	9,818,004	10,488,441
20		Other		
21		<b>Total Adjustments (=Line 18 + Line 19 + Line 20)</b>	<b>29,906,106</b>	<b>31,400,256</b>
22		<b>Add Materials and Supplies</b>	<b>649,111</b>	<b>672,866</b>
23		<b>Add Working Capital (Tank Painting)</b>	<b>582,720</b>	<b>548,681</b>
24		<b>Add Working Cash (=Line 37)</b>	<b>4,279,570</b>	<b>3,788,027</b>
25		<b>TOTAL RATE BASE</b>		
26		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>115,507,743</b>	<b>110,304,984</b>
<b>Notes:</b>				
1 Cal Water does not include CWIP in rate base.				
2 Prior years' reports were calculated using a 13-month weighted average				
<b>Working Cash</b>				
27		<b>Determination of Operational Cash Requirement</b>		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	21,500,318	19,107,521
29		Purchased Power & Commodity for Resale*	2,063,750	2,012,668
30		Meter Revenues: Bimonthly Billing	6,408,407	5,996,279
31		Other Revenues: Flat Rate Monthly Billing	49,895	47,415
32		Total Revenues (=Line 30 + Line 31)	6,458,302	6,043,694
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.77%	0.78%
34		5/24 x Line 25 x (100% - Line 33)	4,444,628	3,949,503
35		1/24 x Line 28 x Line 33	6,921	6,246
36		1/12 x Line 29	171,979	167,722
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	4,279,570	3,788,027
Note: Prior year's calculation of line 34 was corrected in this filing				
* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).				

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

Oroville

Line No.	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	10,944,145	278,555	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	981,979				
4	(b) Charged to Account 504		22,880			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	523				
9	(g) All other credits <sup>1</sup>					
10	Total credits	982,502	22,880	-	-	-
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	116,421				
13	(b) Cost of removal	2,920				
14	(c) All other debits <sup>1</sup>	(2)	29,317			
15	Total debits	119,338	29,317	-	-	-
16	Balance in reserve at end of year	11,807,309	272,119	-	-	-
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						



**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.	Oroville		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)
	Acct.	DEPRECIABLE PLANT (a)					
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements	51,926	10,584	(9,581)	-	52,929
3	312	Collecting and Impounding Reservoirs	73,489	3,392	-	-	76,881
4	313	Lake, river and Other Intakes	5,189	94	-	-	5,283
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	46,668	2,334	-	-	49,002
7	316	Supply Mains	645,059	16,866	-	-	661,926
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	822,332	33,270	(9,581)	-	846,021
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	320,356	23,746	-	-	344,101
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	352,161	75,568	(27,123)	-	400,607
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	672,516	99,314	(27,123)	-	744,708
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	123,646	10,332	-	-	133,978
21	332	Water Treatment Equipment	1,762,753	109,423	(8,602)	-	1,863,574
22		Total Water Treatment Plant	1,886,399	119,756	(8,602)	-	1,997,552
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	7,209	474	-	-	7,683
26	342	Reservoirs and Tanks	713,215	60,521	-	-	773,735
27	343	Transmission and Distribution Mains	3,555,234	283,148	(11,225)	(2,298)	3,824,859
28	344	Fire Mains	-	-	-	-	-
29	345	Services	1,849,429	190,149	(528)	(234)	2,038,816
30	346	Meters	354,524	25,061	(52)	0	379,533
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	136,535	19,400	(377)	(367)	155,191
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	6,616,147	578,754	(12,182)	(2,899)	7,179,819
35							

36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	74,034	1,984	(3,033)	-	72,985
38	372	Office Furniture and Equipment	17,276	3,218	(7,532)	-	12,962
39	373	Transportation Equipment	215,257	19,601	-	-	234,857
40	374	Stores Equipment	10,320	1,323	-	-	11,643
41	375	Laboratory Equipment	24,127	1,759	-	-	25,886
42	376	Communication Equipment	28,457	(59)	(13,733)	-	14,664
43	377	Power Operated Equipment	46,562	4,958	-	-	51,520
44	378	Tools, Shop and Garage Equipment	92,591	9,661	-	-	102,252
45	379	Other General Plant	2,751	166	(658)	-	2,259
46	390	Other Tangible Property	517	-	-	-	517
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	511,891	42,612	(24,956)	-	529,546
***	380	Leased Property	-	-	-	-	-
***		Pension non-service				-	-
***		GO Allocation	434,861	108,274	(33,977)	505	509,662
49		Total	10,944,145	981,979	(116,421)	(2,395)	11,807,309

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

Oroville

Line		ACCOUNT	Amount Current Year	Amount Preceding Year	Net Change During Year Show Decrease in (Parenthesis)
No.	Acct.	(a)	(b)	(c)	(d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	1,939,806	1,972,356	(32,550)
4		601-1.2 Residential Low Income Discount (Debit)			-
5		601-2 Commercial Sales	282,450	298,350	(15,900)
6		601-3 Industrial Sales	2,333,111	2,197,498	135,613
7		601-4 Sales to Public Authorities	380,686	421,576	(40,891)
8		Sub-total	4,936,052	4,889,780	46,272
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	54	573	(519)
18		603.2 Flat Rate Sales			-
19		Sub-total	54	573	(519)
20	604	Private Fire Protection Service	64,965	63,059	1,906
21	605	Public Fire Protection Service	5,510	5,504	6
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	25,654	(58,032)	83,686
26		Sub-total	96,130	10,531	85,599
27		Total Water Service Revenues	5,032,235	4,900,884	131,351
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges			-
30	611	Miscellaneous Service Revenues	11,085	21,245	(10,160)
31	612	Rent from Water Property	-	-	-
32	613	Interdepartmental Rents			-
33	614	Other Water Revenues	4,641	47,245	(42,604)
34	615	Recycled Water Revenues			-
35		Total Other Water Revenues	15,726	68,490	(52,764)
36	501	Total operating revenues	5,047,962	4,969,374	78,587

**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

Oroville

Line No.	Acct.	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		17,407	15,508	1,900
4	701	Operation supervision, labor and expenses			C			-
5	702	Operation labor and expenses	A	B		9,750	7,401	2,349
6	703	Miscellaneous expenses	A			-	-	-
7	704	Purchased water	A	B	C	226,463	225,046	1,417
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		3,858	6,329	(2,472)
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>				3,858	6,329	(2,472)
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		65,414	74,509	(9,095)
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		247	-	247
28	725	Miscellaneous expenses	A			20,742	11,821	8,921
29	726	Fuel or power purchased for pumping	A	B	C	434,375	395,642	38,733
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		16,768	17,166	(398)
32	729	Maintenance of structures and equipment			C			-
33	730	Maintenance of structures and improvements	A	B		-	586	(586)
34	731	Maintenance of power production equipment	A	B				-
35	732	Maintenance of power pumping equipment	A	B		5,479	5,656	(177)
36	733	Maintenance of other pumping plant	A	B		-	-	-
37		<b>Total pumping expenses</b>				686,648	649,094	37,555

**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

Oroville

Line No.	Acct.	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		154,997	125,108	29,889
41	741	Operation supervision, labor and expenses			C			-
42	742	Operation labor and expenses	A			51,703	43,045	8,658
43	743	Miscellaneous expenses	A	B		27,463	64,789	(37,326)
44	744	Chemicals and filtering materials	A	B		37,745	41,575	(3,830)
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B		26,813	23,339	3,473
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		3,217	1,517	1,700
50		<b>Total water treatment expenses</b>				301,938	299,373	2,564
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		140,753	156,073	(15,321)
54	751	Operation supervision, labor and expenses			C			-
55	752	Storage facilities expenses	A			-	1,247	(1,247)
56	752	Operation labor and expenses		B				-
57	753	Transmission and distribution lines expenses	A			4,515	6,583	(2,068)
58	754	Meter expenses	A			6,960	9,599	(2,639)
59	755	Customer installations expenses	A			-	1,053	(1,053)
60	756	Miscellaneous expenses	A			126,833	41,495	85,338
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		52,701	42,133	10,568
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		-	46	(46)
66	761	Maintenance of trans. and distribution mains	A			75,550	25,140	50,410
67	761	Maintenance of mains		B				-
68	762	Maintenance of fire mains	A					-
69	763	Maintenance of services	A			58,450	3,140	55,311
70	763	Maintenance of other trans. and distribution plant		B				-
71	764	Maintenance of meters	A			3,593	4,847	(1,254)
72	765	Maintenance of hydrants	A			(4,356)	5,502	(9,858)
73	766	Maintenance of miscellaneous plant	A			-	-	-
74		<b>Total transmission and distribution expenses</b>				465,000	296,859	168,141

<b>SCHEDULE B-2</b>								
<b>Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)</b>								
Respondent should use the group of accounts applicable to its class								
Oroville								
Line No.	Acct.	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		250,450	243,426	7,024
78	771	Superv., meter read., other customer acct expenses			C			-
79	772	Meter reading expenses	A	B		4	195	(192)
80	773	Customer records and collection expenses	A			37,474	32,505	4,969
81	773	Customer records and accounts expenses		B				-
82	774	Miscellaneous customer accounts expenses	A			85,088	56,951	28,137
83	775	Uncollectible accounts	A	B	C	13,376	10,837	2,539
84		<b>Total customer account expenses</b>				<b>386,392</b>	<b>343,915</b>	<b>42,477</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>				<b>-</b>	<b>-</b>	<b>-</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>				<b>-</b>	<b>-</b>	<b>-</b>
98		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
99		<b>Operation</b>						
100	791	Administrative and general salaries	A	B	C	23,846	12,242	11,605
101	792	Office supplies and other expenses	A	B	C	13,628	28,172	(14,544)
102	793	Property insurance	A			-	-	-
103	793	Property insurance, injuries and damages		B	C			-
104	794	Injuries and damages	A			13,285	9,767	3,518
105	795	Employees' pensions and benefits	A	B	C	557,437	548,017	9,420
106	796	Franchise requirements	A	B	C	-	732	(732)
107	797	Regulatory commission expenses	A	B	C	855	893	(38)
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			856,379	761,339	95,041
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	C	17,329	(721)	18,050
114		<b>Total administrative and general expenses</b>				<b>17,329</b>	<b>(721)</b>	<b>18,050</b>
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits						-
117	811	Rents	A	B	C	61,824	49,028	12,797
118	812	Administrative expenses transferred - Cr.	A	B	C	(1,350)	(1,349)	(1)
119	813	Duplicate charges - Cr.	A	B	C			-
120		<b>Total miscellaneous</b>				<b>60,474</b>	<b>47,679</b>	<b>12,796</b>
121		<b>Total operating expenses</b>				<b>2,246,249</b>	<b>1,933,987</b>	<b>312,262</b>

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

Line No.	Oroville  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	\$ 157,821	\$ 157,821
2	California corporate franchise taxes	\$ 18,886	\$ 18,886			
3	Property taxes	\$ 48,677	\$ 48,677			
4	Other taxes	\$ 92,961	\$ 92,961			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 318,345	\$ 411,306	\$ -	\$ -	\$ -

**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	Capacity		Diversions			
				Claim		Max.	Min.			
1	Not Applicable									
2										
3										
4										
5										
WELLS										
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>		Annual Quantities Pumped .....(Unit) <sup>2</sup>	Remarks	
6	002-1	S/W Cor. Of 7Th Ave & Montgomery St	0410005-006	16"	26.25	1150		38	Active	
7	005-1	So. Side Of Ft. Wayne +/- 400' W/O Lincoln St.	0410005-007	10"/16"	29.8	250		16	Active	
8	010-1	So. Side Feather River Blvd. +/- 400' N/O Safford	0410005-008	16"	27.6	800		85	Active	
9	901-1	W/S Wpr Tracks +/- 1/2 Mile N/O Georgia Pac. Way	0410005-009	12/10"	61.5	500		6	Active	
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	Not Applicable									
12										
13										
14										
15										
Purchased Water for Resale										
16	Purchased from				Pacific Gas and Electricity Company					
17	Annual quantities purchased				0 (AF)					
18	Purchased from				County of Butte					
19	Annual quantities purchased				2180 (AF)					
<p>* 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.</p>										

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

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs	-		
2	Concrete	-		
3	Earth	2	4,759,000	
4	Wood	-		
5	B. Distribution reservoirs	-		
6	Concrete	-		
7	Earth	-		
8	Wood	-		
9	C. Tanks	-		
10	Wood	-		
11	Metal	2	2,450,000	
12	Concrete	-		
13	Total	4	7,209,000	



**SCHEDULE D-3****Description of Transmission and Distribution Facilities**

Oroville

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	Not Applicable							
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	Not Applicable							-
7	Flume								-
8	Lined conduit								-
9									-
10	Total	-	-	-	-	-	-	-	-

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

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron		435	276		-	22,441		30,668	11,370
12	Cast Iron (cement lined)									
13	Concrete		-				-		-	-
14	Copper	671	-	-						
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	-	-	-	-	-	6,296		52,985	45,632
19	Welded steel									
20	Wood									
21	Other	-	42	13,991	400	1,456	371		24,687	34,492
22	Total	671	477	14,267	400	1,456	29,108	-	108,340	91,494

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	557	3,391	-	-		246		-	69,384
24	Cast Iron (cement lined)									-
25	Concrete	754	-	-	-	-	-		1,039	1,793
26	Copper							1,028		1,699
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	2,194	13,962	-	2,054	-	-	-	-	123,123
31	Welded steel									-
32	Wood									-
33	Other	703	2,094	-	3,492	-	2,921	565	19	85,233
34	Total	4,208	19,447	-	5,546	-	3,167	1,593	1,058	281,232

<b>SCHEDULE D-4</b>				
<b>Number of Active Service Connections</b>				
<b>Classification</b>	<b>Metered - Dec 31</b>		<b>Flat Rate - Dec 31</b>	
	<b>Prior Year</b>	<b>Current Year</b>	<b>Prior Year</b>	<b>Current Year</b>
Residential	3,392	3,407	0	0
Commercial (Business)	17	17	0	0
Industrial	84	73		
Public authorities				
Irrigation	14	13		
Other (specify)				
Agriculture	0	0		
<b>Subtotal</b>	<b>3,507</b>	<b>3,510</b>	<b>0</b>	<b>0</b>
Private fire connections			97	99
Public fire hydrants			507	507
<b>Total</b>	<b>3,507</b>	<b>3,510</b>	<b>604</b>	<b>606</b>

<b>SCHEDULE D-5</b>		
<b>Number of Meters and Services on Pipe Systems at End of Year</b>		
<b>Size</b>	<b>Meters</b>	<b>Active Service Connections</b>
5/8 x 3/4 - in	3,196	
3/4 - in		2,867
1 - in	236	1,341
1 1/4 - in		45
1 1/2 - in	53	22
2 - in	111	265
2 1/2 - in		
3 - in	26	
4 - in	8	61
6 - in	5	40
8 - in	1	35
10 - in		2
12 - in		
Other		6
<b>Total</b>	<b>3,636</b>	<b>4,684</b>

<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 . . . . .	_____ 5
4. Found fast, requiring billing adjustment . . . . .	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	_____ 1,767
2. More than 10, but less than 15 years . . . . .	_____ 842
3. More than 15 years . . . . .	_____ 1,028

**SCHEDULE D-7**

**Water Delivered to Metered Customers by Months and Years in 2019 CCF 100,000 (Unit Chosen)<sup>1</sup>**

Oroville

Classification of Service	During Current Year								Subtotal
	January	February	March	April	May	June	July		
Residential	24	22	21	21	26	34	40		188
Commercial (Business)	19	20	15	17	24	28	32		155
Industrial	2	3	2	2	2	6	9		26
Public authorities	2	1	1	1	5	9	11		31
Irrigation									-
Other (specify)	0	0	0	0	0	0	0		1
									-
<b>Total</b>	<b>47</b>	<b>46</b>	<b>39</b>	<b>42</b>	<b>57</b>	<b>77</b>	<b>93</b>		<b>401</b>

  

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	48	45	33	28	27		181	370	385
Commercial (Business)	38	38	31	28	27		162	317	309
Industrial	48	94	48	18	4		213	239	206
Public authorities	14	14	10	8	5		51	82	95
Irrigation							-	-	-
Other (specify)	0	0	1	0	1		2	2	1
							-	-	-
<b>Total</b>	<b>149</b>	<b>192</b>	<b>123</b>	<b>83</b>	<b>62</b>		<b>609</b>	<b>1,009</b>	<b>996</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 \_\_\_\_\_ 10,698

### 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	\$	<u>127,983</u>
100-3	Construction Work in Progress	\$	<u>437,350</u>
241	Advances for Construction	\$	<u>143,322</u>
265	Contributions in Aid of Construction	\$	<u>(835,270)</u>

## 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 books, papers

Vice President and Corporate Controller

Title (Please Print)

  
Signature

408-367-8523

Telephone Number

March 16, 2020

Date

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