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2020  
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, 2020

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2021

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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 APRIL 30, 2021**, 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, 2020, through December 31, 2020. Fiscal year reports will not be accepted.

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

Oroville

**Corrected**

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	315,688	72,939	-	-	\$ 388,627
5		Total Intangible Plant	\$ 315,688	\$ 72,939	\$ -	\$ -	\$ 388,627
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 99,602	\$ 105,209	\$ -	\$ -	\$ 204,811
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements	436,145	-	-	-	\$ 436,145
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	\$ 1,857,611	\$ -	\$ -	\$ -	\$ 1,857,611
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	671,071	-	(2,853)	-	\$ 668,218
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	2,881,231	77,548	(43,409)	-	\$ 2,915,370
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ 3,552,302	\$ 77,548	\$ (46,262)	\$ -	\$ 3,583,587
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	511,488	-	-	-	\$ 511,488
30	332	Water Treatment Equipment	2,715,181	37,491	(23,149)	-	\$ 2,729,524
31		Total Water Treatment Plant	\$ 3,226,669	\$ 37,491	\$ (23,149)	\$ -	\$ 3,241,012

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

Oroville

**Corrected**

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	9,906,603	906,123	(8,199)	-	\$ 10,804,527
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	4,969,894	947,150	(3,165)	-	\$ 5,913,879
38	346	Meters	811,027	24,082	-	-	\$ 835,109
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	982,174	147,174	(345)	-	\$ 1,129,003
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 17,752,757	\$ 2,024,529	\$ (11,709)	\$ -	\$ 19,765,576
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	123,474	-	-	-	\$ 123,474
46	372	Office Furniture and Equipment	38,219	23,980	-	-	\$ 62,199
47	373	Transportation Equipment	366,550	-	-	-	\$ 366,550
48	374	Stores Equipment	32,674	-	-	-	\$ 32,674
49	375	Laboratory Equipment	25,134	-	(1,908)	-	\$ 23,226
50	376	Communication Equipment	14,513	-	-	-	\$ 14,513
51	377	Power Operated Equipment	121,517	-	-	-	\$ 121,517
52	378	Tools, Shop and Garage Equipment	215,478	3,066	(20,903)	-	\$ 197,641
53	379	Other General Plant	2,739	-	-	-	\$ 2,739
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 940,298	\$ 27,046	\$ (22,811)	\$ -	\$ 944,534
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	1,575,198	166,232	(213,620)	-	\$ 1,527,810
60		Total Undistributed Items	\$ 1,575,715	\$ 166,232	\$ (213,620)	\$ -	\$ 1,528,327
61		Total Utility Plant in Service	\$ 29,320,642	\$ 2,510,995	\$ (317,551)	\$ -	\$ 31,514,085

**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
2	394	Recycled Water Land and Land Rights		-			N/A
3	395	Recycled Water Depreciable Plant		-			N/A
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	N/A

**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				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.

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

**Corrected**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2020 (b)	Balance 1/1/2020 (c)
		<b>RATE BASE</b>		
1		Utility Plant		
2		Plant in Service	\$29,987,155	\$27,746,325
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$1,528,173	\$1,575,561
5		Rate Base (Adj. for Dominguez, Antelope Valley and Kern River Valley Net of Depreciation)	\$0	\$0
6		Plant not Funded by Cal Water (Funded by DWR and SRF Loans)	\$0	\$0
7		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5 + Line 6)</b>	<b>\$31,515,329</b>	<b>\$29,321,886</b>
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$12,519,059	\$11,569,765
10		General Office Prorate	\$465,527	\$521,116
11		<b>Total Accumulated Depreciation (=Line 9 + Line 10)</b>	<b>\$12,984,586</b>	<b>\$12,090,881</b>
12		Less Other Reserves		
13		Deferred Income Taxes	\$3,554,896	\$3,101,435
14		Deferred Investment Tax Credit	\$12,851	\$14,141
15		Other Reserves (General Office Prorate)	\$156,978	\$179,290
16		<b>Total Other Reserves (=Line 13 + Line 14 + Line 15)</b>	<b>\$3,724,726</b>	<b>\$3,294,866</b>
17		Less Adjustments		
18		Contributions in Aid of Construction	\$985,129	\$835,270
19		Advances for Construction	\$138,765	\$146,680
20		Other		
21		<b>Total Adjustments (=Line 18 + Line 19 + Line 20)</b>	<b>\$1,123,895</b>	<b>\$981,951</b>
22		<b>Add Materials and Supplies</b>	<b>\$118,207</b>	<b>\$128,218</b>
23		<b>Add Working Capital (Tank Painting)</b>	<b>-\$18,433</b>	<b>-\$16,069</b>
24		<b>Add Working Cash (=Line 37)</b>	<b>\$704,347</b>	<b>\$674,357</b>
25		<b>TOTAL RATE BASE</b>		
26		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>\$14,504,677</b>	<b>\$13,756,764</b>

**Notes:**

- 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	\$3,613,818	\$3,468,092
29		Purchased Power & Commodity for Resale*	\$528,137	\$515,462
30		Meter Revenues: Bimonthly Billing	\$911,782	\$897,971
31		Other Revenues: Flat Rate Monthly Billing	\$6,895	\$8,163
32		Total Revenues (=Line 30 + Line 31)	\$918,677	\$906,134
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.75%	0.90%
34		5/24 x Line 25 x (100% - Line 33)	\$747,228	\$ 716,011
35		1/24 x Line 28 x Line 33	\$1,130	\$ 1,302
36		1/12 x Line 29	\$44,011	\$ 42,955
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$704,347	\$ 674,357
		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	Account 251	Account 252	Account 253	Account 259
		Utility Plant (b)	Limited-Term Utility Investments (c)	Utility Plant Acquisition Adjustments (d)	Other Property (e)	Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	11,802,779	272,119	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,218,789				
4	(b) Charged to Account 504		9,622			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	499				
9	(g) All other credits <sup>1</sup>					
10	Total credits	1,219,288	9,622	-	-	-
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	317,551				
13	(b) Cost of removal	21,585				
14	(c) All other debits <sup>1</sup>	30				
15	Total debits	339,166	-	-	-	-
16	Balance in reserve at end of year	12,682,901	281,741	-	-	-
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 Acct.	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	52,929	10,031	-	-	62,960
3	312	Collecting and Impounding Reservoirs	76,881	3,967	-	-	80,848
4	313	Lake, river and Other Intakes	5,283	78	-	-	5,361
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	49,002	1,289	-	-	50,291
7	316	Supply Mains	661,926	16,743	-	-	678,669
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	846,021	32,109	-	-	878,130
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	344,101	35,989	(2,853)	-	377,237
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	400,607	93,640	(43,409)	-	450,838
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	744,708	129,629	(46,262)	-	828,075
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	133,978	11,355	-	-	145,333
21	332	Water Treatment Equipment	1,863,574	282,440	(23,149)	-	2,122,865
22		Total Water Treatment Plant	1,997,552	293,795	(23,149)	-	2,268,198
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	7,683	468	-	-	8,151
26	342	Reservoirs and Tanks	773,735	52,896	-	-	826,631
27	343	Transmission and Distribution Mains	3,824,859	273,474	(8,199)	(19,725)	4,070,410
28	344	Fire Mains	-	-	-	-	-
29	345	Services	2,038,816	206,994	(3,165)	(8)	2,242,637
30	346	Meters	379,533	24,910	-	-	404,444
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	155,191	20,920	(345)	(1,882)	173,884
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	7,179,819	579,662	(11,709)	(21,615)	7,726,157
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	72,985	2,289	-	-	75,274
38	372	Office Furniture and Equipment	12,962	2,674	-	-	15,636
39	373	Transportation Equipment	234,857	6,708	-	-	241,565
40	374	Stores Equipment	11,643	1,362	-	-	13,006
41	375	Laboratory Equipment	25,886	1,284	(1,908)	-	25,263
42	376	Communication Equipment	14,664	(23)	-	-	14,641
43	377	Power Operated Equipment	51,520	5,347	-	-	56,867
44	378	Tools, Shop and Garage Equipment	102,252	10,257	(20,903)	-	91,606
45	379	Other General Plant	2,259	92	-	-	2,351
46	390	Other Tangible Property	517	-	-	-	517

47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	529,546	29,989	(22,811)	-	536,725
***	380	Leased Property	-	-	-	-	-
***		Pension non-service				-	-
***		GO Allocation	505,132	153,604	(213,620)	499	445,615
49		Total	11,802,779	1,218,789	(317,551)	(21,116)	12,682,901

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

Oroville

**Corrected**

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	2,072,088	1,939,806	\$132,282
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	1,853,000	1,764,816	\$88,184
6		601-3 Industrial Sales	893,091	850,744	\$42,347
7		601-4 Sales to Public Authorities	484,147	380,686	\$103,461
8		Sub-total	\$ 5,302,327	\$ 4,936,052	\$366,275
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales	-	-	\$0
11		602-1.2 Residential Low Income Discount (Debit)			\$0
12		602-2 Commercial Sales	-	-	\$0
13		602-3 Industrial Sales			\$0
14		602-4 Sales to Public Authorities	-	-	\$0
15		Sub-total	\$ -	\$ -	\$0
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales	(5,000)	54	(\$5,054)
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ (5,000)	\$ 54	(\$5,054)
20	604	Private Fire Protection Service	65,083	64,965	\$118
21	605	Public Fire Protection Service	5,508	5,510	(\$2)
22	606	Sales to Other Water Utilities for Resale	-	-	\$0
23	607	Sales to Governmental Agencies by Contracts			\$0
24	608	Interdepartmental Sales			\$0
25	609	Other Sales or Service	406,837	25,664	\$381,173
26		Sub-total	\$ 477,428	\$ 96,139	\$381,289
27		Total Water Service Revenues	\$ 5,774,755	\$ 5,032,245	\$742,510
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges	(225,698)	437,807	(\$663,505)
30	611	Miscellaneous Service Revenues	4,735	11,085	(\$6,350)
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	(363)	4,641	(\$5,004)
34	615	Recycled Water Revenues			\$0
35		Total Other Water Revenues	\$ (221,325)	\$ 453,533	(\$674,858)
36	501	Total operating revenues	\$ 5,553,429	\$ 5,485,778	\$67,652

**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

**Corrected**

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		16,028	17,407	\$ (1,380)
4	701	Operation supervision, labor and expenses			C	-	-	\$ -
5	702	Operation labor and expenses	A	B		16,386	9,750	\$ 6,636
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water	A	B	C	230,055	226,463	\$ 3,592
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		(296)	3,858	\$ (4,154)
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>				\$ 262,173	\$ 257,479	\$ 4,694
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		30,920	65,414	\$ (34,495)
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		461	247	\$ 214
28	725	Miscellaneous expenses	A			5,758	20,742	\$ (14,984)
29	726	Fuel or power purchased for pumping	A	B	C	298,081	288,999	\$ 9,082
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		23,734	16,768	\$ 6,966
32	729	Maintenance of structures and equipment			C	-	-	\$ -
33	730	Maintenance of structures and improvements	A	B		73	-	\$ 73
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		12,713	5,479	\$ 7,234
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		<b>Total pumping expenses</b>				\$ 371,740	\$ 397,649	\$ (25,909)

**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

**Corrected**

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		242,228	154,997	\$ 87,231
41	741	Operation supervision, labor and expenses			C	-	-	\$ -
42	742	Operation labor and expenses	A			27,246	51,703	\$ (24,457)
43	743	Miscellaneous expenses	A	B		39,590	27,463	\$ 12,127
44	744	Chemicals and filtering materials	A	B		43,014	37,745	\$ 5,269
45		<b>Maintenance</b>				0	0	
46	746	Maintenance supervision and engineering	A	B		25,569	26,813	\$ (1,244)
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		2,847	3,217	\$ (370)
50		<b>Total water treatment expenses</b>				\$ 380,495	\$ 301,938	\$ 78,558
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		96,845	140,753	\$ (43,907)
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			6,221	4,515	\$ 1,706
58	754	Meter expenses	A			16,345	6,960	\$ 9,385
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			158,333	126,833	\$ 31,500
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		67,018	52,701	\$ 14,317
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			(319)	75,550	\$ (75,869)
67	761	Maintenance of mains		B		-	-	\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			37,492	58,450	\$ (20,958)
70	763	Maintenance of other trans. and distribution plant		B		-	-	\$ -
71	764	Maintenance of meters	A			1,243	3,593	\$ (2,350)
72	765	Maintenance of hydrants	A			(5,604)	(4,356)	\$ (1,248)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		<b>Total transmission and distribution expenses</b>				\$ 377,576	\$ 465,000	\$ (87,424)

**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

**Corrected**

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		258,940	250,450	\$ 8,490
78	771	Superv., meter read., other customer acct expenses			C	-	-	\$ -
79	772	Meter reading expenses	A	B		10	4	\$ 6
80	773	Customer records and collection expenses	A			27,428	37,474	\$ (10,047)
81	773	Customer records and accounts expenses		B		-	-	\$ -
82	774	Miscellaneous customer accounts expenses	A			55,634	85,088	\$ (29,454)
83	775	Uncollectible accounts	A	B	C	47,367	13,376	\$ 33,991
84		<b>Total customer account expenses</b>				\$ 389,379	\$ 386,392	\$ 2,987
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	10,767	23,846	\$ (13,079)
101	792	Office supplies and other expenses	A	B	C	12,633	13,628	\$ (995)
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C	-	-	\$ -
104	794	Injuries and damages	A			8,580	13,285	\$ (4,705)
105	795	Employees' pensions and benefits	A	B	C	592,889	557,437	\$ 35,453
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	516	855	\$ (338)
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			920,207	849,909	\$ 70,298
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	C	20,173	17,329	\$ 2,845
114		<b>Total administrative and general expenses</b>				\$ 1,565,766	\$ 1,476,288	\$ 89,478
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	95,090	61,824	\$ 33,266
118	812	Administrative expenses transferred - Cr.	A	B	C	(1,069)	(1,350)	\$ 281
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		<b>Total miscellaneous</b>				\$ 94,021	\$ 60,474	\$ 33,547
121		<b>Total operating expenses</b>				\$ 3,441,150	\$ 3,345,219	\$ 95,931

**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	\$ 135,872	\$ 135,872			
2	California corporate franchise taxes	\$ (29,568)	\$ (29,568)			
3	Property taxes	\$ 149,934	\$ 149,934			
4	Other taxes	\$ 90,704	\$ 90,704			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 346,942	\$ 346,942	\$ -	\$ -	\$ -

**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 (AF)	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity (GPM)		
6	002-1	S/W Cor. Of 7Th	0410005	16"	28	1150	0	
7	005-1	So. Side Of Ft. W	0410005	10"/16"	33	250	4	
8	010-1	So. Side Feather	0410005	16"	28	800	1	
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 and Electricity Company
17	Annual quantities purchased 0 (AF)
18	Purchased from County of Butte
19	Annual quantities purchased 2747 (AF)

\* 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**

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		2,450,000	
12	Concrete			
13	Total	2	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								
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								-
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		-	19,882		30,592	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	-		-	-	-	6,171		52,901	45,632
19	Welded steel									
20	Wood									
21	Other	-	42	13,831	400	1,456	375		25,453	36,163
22	Total	671	477	14,107	400	1,456	26,428	-	108,946	93,165

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	557	3,391	-	-		246		-	66,749
24	Cast Iron (cement lined)									-
25	Concrete	754	-	-	-	-			1,039	1,793
26	Copper							868		1,539
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	2,194	13,949	-	2,054	-	-		-	122,901
31	Welded steel									-
32	Wood									-
33	Other	703	2,107	-	3,492	-	2,921	565	19	87,527
34	Total	4,208	19,447	-	5,546	-	3,167	1,433	1,058	280,509

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

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	2,656	2,671	0	0
Commercial (Business)	671	673	0	0
Industrial	17	17		
Public authorities	73	99		
Irrigation	13	14		
Other (Multi Residential)	656	661		
Agriculture	0	0		
Subtotal	4,086	4,135	0	0
Private fire connections			99	99
Public fire hydrants			507	507
Total	4,086	4,135	606	606

**SCHEDULE D-5  
Number of Meters and Services on  
Pipe Systems at End of Year**

Size	Meters	Active Service Connections
5/8 x 3/4 - in	3,206	
3/4 - in		2,683
1 - in	236	1,502
1 1/4 - in		45
1 1/2 - in	53	22
2 - in	111	273
2 1/2 - in		
3 - in	26	
4 - in	8	63
6 - in	5	39
8 - in	1	33
10 - in		1
12 - in		
Other		
Total	3,646	4,661

**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 . . . . .                      | _____ - |
| 3. Used, after repair . . . . .                       | _____ - |
| 4. Found fast, requiring billing adjustment . . . . . | _____   |

B. Number of Meters in Service Since Last Test

- |   |       |       |
|---|-------|-------|
| 1. Ten years or less . . . . .                    | _____ | 1,642 |
| 2. More than 10, but less than 15 years . . . . . | _____ | 828   |
| 3. More than 15 years . . . . .                   | _____ | 1,177 |

**SCHEDULE D-7**

**Water Delivered to Metered Customers by Months and Years in 2020 CCF 100,000 (Unit Chosen)<sup>1</sup>**

Classification of Service	During Current Year								Subtotal
	January	February	March	April	May	June	July		
Residential	23	22	23	26	30	37	50		211
Commercial (Business)	20	19	21	22	22	27	34		165
Industrial	2	2	2	3	5	8	16		39
Public authorities	1	1	2	4	6	16	21		52
Irrigation									-
Other (specify)	1	0	0	0	0	0	1		2
									-
<b>Total</b>	<b>47</b>	<b>45</b>	<b>48</b>	<b>56</b>	<b>63</b>	<b>88</b>	<b>121</b>		<b>469</b>

  

Classification of Service	During Current Year							Total	Total Prior Year
	August	September	October	November	December	Subtotal			
Residential	51	44	42	35	28	199	410	385	
Commercial (Business)	36	36	39	29	24	163	328	309	
Industrial	64	86	35	23	3	211	250	206	
Public authorities	19	14	11	9	4	58	110	95	
Irrigation						-	-	-	
Other (specify)	1	0	0	1	2	4	7	1	
						-	-	-	
<b>Total</b>	<b>171</b>	<b>180</b>	<b>127</b>	<b>97</b>	<b>61</b>	<b>636</b>	<b>1,105</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 \_\_\_\_\_ 10,849

## 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		\$	118,041
		(G)	\$	167
100-3	Construction Work in Progress		\$	873,105
		(G)	\$	172,883
241	Advances for Construction		\$	135,940
265	Contributions in Aid of Construction		\$	985,129

(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 books, papers

\_\_\_\_\_ Vice President and Corporate Controller  
Title (Please Print)

  
Signature

\_\_\_\_\_ 408-367-8523  
Telephone Number

\_\_\_\_\_ March 25, 2022  
Date

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