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2021  
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, 2021

REPORT MUST BE FILED NO LATER THAN MAY 31, 2022

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REPORT MUST BE FILED NO LATER THAN MAY 31, 2022

## GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN MARCH 31, 2022**, 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, 2021, through December 31, 2021. Fiscal year reports will not be accepted.

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

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	388,627	1,485	-	-	\$ 390,113
5		Total Intangible Plant	\$ 388,627	\$ 1,485	\$ -	\$ -	\$ 390,113
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 204,811	\$ -	\$ -	\$ -	\$ 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	668,218	867,949	(3,598)	-	\$ 1,532,569
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	2,915,370	1,206,492	(22,182)	-	\$ 4,099,679
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ 3,583,587	\$ 2,074,441	\$ (25,780)	\$ -	\$ 5,632,248
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	511,488	-	-	-	\$ 511,488
30	332	Water Treatment Equipment	2,729,524	-	-	-	\$ 2,729,524
31		Total Water Treatment Plant	\$ 3,241,012	\$ -	\$ -	\$ -	\$ 3,241,012

**SCHEDULE A-1a**

**Account 100.1 - Utility Plant in Service (Continued)**

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)
32		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements	10,513	14,370	-	-	\$ 24,883
34	342	Reservoirs and Tanks	1,072,545	-	-	-	\$ 1,072,545
35	343	Transmission and Distribution Mains	10,804,527	948,460	(1,516)	-	\$ 11,751,471
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	5,913,879	749,982	(412)	-	\$ 6,663,449
38	346	Meters	835,109	1,969	-	-	\$ 837,078
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	1,129,003	81,533	(162)	-	\$ 1,210,374
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ 19,765,576	\$ 1,796,313	\$ (2,090)	\$ -	\$ 21,559,799
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	123,474	-	-	-	\$ 123,474
46	372	Office Furniture and Equipment	62,199	-	(1,045)	-	\$ 61,154
47	373	Transportation Equipment	366,550	-	(6,813)	-	\$ 359,737
48	374	Stores Equipment	32,674	-	-	-	\$ 32,674
49	375	Laboratory Equipment	23,226	-	-	-	\$ 23,226
50	376	Communication Equipment	14,513	-	(5,647)	-	\$ 8,866
51	377	Power Operated Equipment	121,517	-	-	-	\$ 121,517
52	378	Tools, Shop and Garage Equipment	197,641	-	(907)	-	\$ 196,734
53	379	Other General Plant	2,739	-	-	-	\$ 2,739
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 944,534	\$ -	\$ (14,412)	\$ -	\$ 930,121
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property	517	-	-	-	\$ 517
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
59	395	Recycled Water Depr Plant	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	1,527,810	144,474	(40,688)	0.00	1,631,596
60		Total Undistributed Items	\$ 1,528,327	\$ 144,474	\$ (40,688)	\$ -	\$ 1,632,113
61		Total Utility Plant in Service	\$ 31,514,085	\$ 4,016,714	\$ (82,970)	\$ -	\$ 35,447,828

**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		-			\$ -
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	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  
OROVILLE DISTRICT**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2021 (b)	Balance 1/1/2021 (c)
<b>RATE BASE</b>				
1		Utility Plant		
2		Plant in Service	\$33,817,113	\$29,987,155
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$1,631,960	\$1,528,173
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>	\$35,449,072	\$31,515,329
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$13,404,864	\$12,519,059
10		General Office Prorate	\$574,714	\$465,527
11		<b>Total Accumulated Depreciation (=Line 9 + Line 10)</b>	\$13,979,578	\$12,984,586
12		Less Other Reserves		
13		Deferred Income Taxes	\$3,548,745	\$3,554,896
14		Deferred Investment Tax Credit	\$11,561	\$12,851
15		Other Reserves (General Office Prorate)	\$148,948	\$156,978
16		<b>Total Other Reserves (=Line 13 + Line 14 + Line 15)</b>	\$3,709,253	\$3,724,726
17		Less Adjustments		
18		Contributions in Aid of Construction	\$917,379	\$986,336
19		Advances for Construction	\$130,622	\$138,765
20		Other		
21		<b>Total Adjustments (=Line 18 + Line 19 + Line 20)</b>	\$1,048,001	\$1,125,101
22	REPORT MUSE	<b>Add Materials and Supplies</b>	\$104,165	\$118,207
23		<b>Add Working Capital (Tank Painting)</b>	-\$19,329	-\$18,433
24		<b>Add Working Cash (=Line 37)</b>	\$688,625	\$704,347
25		<b>TOTAL RATE BASE</b>		
26		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	\$17,505,031	\$14,503,470
<p><b>Notes:</b>  1 Cal Water does not include CWIP in rate base.  2 1/1/2021 CIAC balance was corrected to include Non-Service Cost to be consistent with Utility Plant In Service balances.</p>				
<b>Working Cash</b>				
27		<b>Determination of Operational Cash Requirement</b>		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$3,514,016	\$3,613,818
29		Purchased Power & Commodity for Resale*	\$469,425	\$528,137
30		Meter Revenues: Bimonthly Billing	\$918,424	\$911,782
31		Other Revenues: Flat Rate Monthly Billing	\$6,861	\$6,895
32		Total Revenues (=Line 30 + Line 31)	\$925,285	\$918,677
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.74%	0.75%
34		5/24 x Line 25 x (100% - Line 33)	\$726,658	\$747,228
35		1/24 x Line 28 x Line 33	\$1,086	\$1,130
36		1/12 x Line 29	\$39,119	\$44,011
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$688,625	\$704,347
<p>* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).</p>				

**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	12,682,900.52	281,740.66	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,280,567.29				
4	(b) Charged to Account 504		17,927.98			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	1,428.17				
9	(g) All other credits <sup>1</sup>	0.17				
10	Total credits	\$1,281,995.63	\$17,927.98	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	82,970.25				
13	(b) Cost of removal	224,678.42				
14	(c) All other debits <sup>1</sup>					
15	Total debits	307,648.67	0.00	0.00	0.00	0.00
16	Balance in reserve at end of year	13,657,247.48	299,668.64	0.00	0.00	0.00
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)

Oroville

Line No.	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	62,960.44	10,031.28	-	-	72,991.72
3	312	Collecting and Impounding Reservoirs	80,848.26	3,967.32	-	-	84,815.58
4	313	Lake, river and Other Intakes	5,360.80	77.52	-	-	5,438.32
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	50,291.40	1,289.28	-	(53,390.13)	(1,809.45)
7	316	Supply Mains	678,668.92	16,743.36	-	-	695,412.28
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	878,129.82	32,108.76	-	(53,390.13)	856,848.45
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	377,237.16	35,837.16	(3,597.63)	(106,048.83)	303,427.86
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	450,837.76	94,749.48	(22,182.33)	(60,759.44)	462,645.47
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	828,074.92	130,586.64	(25,779.96)	(166,808.27)	766,073.33
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	145,333.16	11,355.00	-	-	156,688.16
21	332	Water Treatment Equipment	2,122,865.21	283,932.24	-	-	2,406,797.45
22		Total Water Treatment Plant	2,268,198.37	295,287.24	-	-	2,563,485.61
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	8,150.91	467.76	-	-	8,618.67
26	342	Reservoirs and Tanks	826,631.13	52,895.64	-	-	879,526.77
27	343	Transmission and Distribution Mains	4,070,409.95	298,261.68	(1,515.89)	(4,047.65)	4,363,108.09
28	344	Fire Mains	-	-	-	-	-
29	345	Services	2,242,636.98	246,310.92	(412.08)	(432.37)	2,488,103.45
30	346	Meters	404,443.65	25,649.76	-	-	430,093.41
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	173,884.42	24,047.76	(162.03)	-	197,770.15
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	7,726,157.04	647,633.52	(2,090.00)	(4,480.02)	8,367,220.54
35							

36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	75,273.84	2,288.64	-	-	77,562.48
38	372	Office Furniture and Equipment	15,635.91	4,052.64	(1,044.83)	-	18,643.72
39	373	Transportation Equipment	241,565.32	6,707.88	(6,813.22)	-	241,459.98
40	374	Stores Equipment	13,005.64	1,362.48	-	-	14,368.12
41	375	Laboratory Equipment	25,262.62	1,186.80	-	-	26,449.42
42	376	Communication Equipment	14,640.93	(23.28)	(5,646.81)	-	8,970.84
43	377	Power Operated Equipment	56,866.81	5,346.72	-	-	62,213.53
44	378	Tools, Shop and Garage Equipment	91,605.60	9,407.76	(907.39)	-	100,105.97
45	379	Other General Plant	2,351.30	92.04	-	-	2,443.34
46	390	Other Tangible Property	516.93	-	-	-	516.93
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	536,724.90	30,421.68	(14,412.25)	-	552,734.33
***	380	Leased Property	-	-	-	-	-
***		Pension non-service					
***		GO Allocation	445,615.47	144,529.45	(40,688.04)	1,428.34	550,885.22
49		Total	12,682,900.52	1,280,567.29	(82,970.25)	(223,250.08)	13,657,247.48

**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	1,957,384	2,072,088	(\$114,704)
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	2,036,572	1,853,000	\$183,572
6		601-3 Industrial Sales	999,943	893,091	\$106,852
7		601-4 Sales to Public Authorities	539,766	484,147	\$55,619
8		Sub-total	\$ 5,533,665	\$ 5,302,327	\$231,338
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	(249)	(5,000)	\$4,751
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ (249)	\$ (5,000)	\$4,751
20	604	Private Fire Protection Service	70,043	65,083	\$4,960
21	605	Public Fire Protection Service	5,798	5,508	\$290
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	51,907	406,837	(\$354,930)
26		Sub-total	\$ 127,747	\$ 477,428	(\$349,681)
27		Total Water Service Revenues	\$ 5,661,163	\$ 5,774,755	(\$113,591)
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges	(43,776)	(225,698)	\$181,922
30	611	Miscellaneous Service Revenues	1,945	4,735	(\$2,790)
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	(26,459)	(363)	(\$26,096)
34	615	Recycled Water Revenues	-	-	\$0
35		Total Other Water Revenues	\$ (68,290)	\$ (221,325)	\$153,035
36	501	Total operating revenues	\$ 5,592,873	\$ 5,553,429	\$39,444

**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		13,476	16,028	\$ (2,552)
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		6,513	16,386	\$ (9,874)
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water	A	B	C	237,005	230,055	\$ 6,950
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		-	(296)	\$ 296
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>				\$ 256,994	\$ 262,173	\$ (5,179)
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		13,149	30,920	\$ (17,770)
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			1,654	-	\$ 1,654
27	724	Pumping labor and expenses	A	B		1,589	461	\$ 1,128
28	725	Miscellaneous expenses	A			26,510	5,758	\$ 20,752
29	726	Fuel or power purchased for pumping	A	B	C	232,420	298,081	\$ (65,662)
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		26,672	23,734	\$ 2,938
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		91	73	\$ 18
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		7,768	12,713	\$ (4,945)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		<b>Total pumping expenses</b>				\$ 309,853	\$ 371,740	\$ (61,887)

**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		246,627	242,228	\$ 4,399
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			53,487	27,246	\$ 26,241
43	743	Miscellaneous expenses	A	B		23,274	39,590	\$ (16,316)
44	744	Chemicals and filtering materials	A	B		30,848	43,014	\$ (12,167)
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B		13,351	25,569	\$ (12,218)
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		4,687	2,847	\$ 1,840
50		<b>Total water treatment expenses</b>				\$ 372,274	\$ 380,495	\$ (8,221)
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		45,829	96,845	\$ (51,016)
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			12,719	6,221	\$ 6,498
58	754	Meter expenses	A			29,278	16,345	\$ 12,933
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			160,197	158,333	\$ 1,864
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		99,028	67,018	\$ 32,010
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		462	-	\$ 462
66	761	Maintenance of trans. and distribution mains	A			65,532	(319)	\$ 65,851
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			69,494	37,492	\$ 32,002
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			2,314	1,243	\$ 1,070
72	765	Maintenance of hydrants	A			10,373	(5,604)	\$ 15,977
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		<b>Total transmission and distribution expenses</b>				\$ 495,225	\$ 377,576	\$ 117,650

**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			
75		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	771	Supervision	A	B		156,700	258,940	\$ (102,240)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		12	10	\$ 2
80	773	Customer records and collection expenses	A			26,269	27,428	\$ (1,159)
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			102,020	55,634	\$ 46,386
83	775	Uncollectible accounts	A	B	C	13,867	47,367	\$ (33,500)
84		<b>Total customer account expenses</b>				\$ 298,867	\$ 389,379	\$ (90,511)
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	10,100	10,767	\$ (667)
101	792	Office supplies and other expenses	A	B	C	5,569	12,633	\$ (7,064)
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			7,828	8,580	\$ (753)
105	795	Employees' pensions and benefits	A	B	C	527,473	592,889	\$ (65,416)
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	956	516	\$ 440
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			997,381	920,207	\$ 77,173

112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	C	17,147	20,173	\$ (3,026)
114		<b>Total administrative and general expenses</b>				\$ 1,566,454	\$ 1,565,766	\$ 688
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	103,707	95,090	\$ 8,617
118	812	Administrative expenses transferred - Cr.	A	B	C	(1,138)	(1,069)	\$ (69)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		<b>Total miscellaneous</b>				\$ 102,569	\$ 94,021	\$ 8,547
121		<b>Total operating expenses</b>				\$ 3,402,237	\$ 3,441,150	\$ (38,913)

**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	\$ 19,718.00	\$ 19,718.00
2	California corporate franchise taxes	\$ (11,485.00)	\$ (11,485.00)			
3	Property taxes	\$ 54,721.52	\$ 54,721.52			
4	Other taxes	\$ 87,124.16	\$ 87,124.16			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 150,078.68	\$ 150,078.68	\$ -	\$ -	\$ -



**SCHEDULE D-1  
Sources of Supply and Water Developed**

Oroville

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 Ave & Montgomery St	0410005-006	16"	27	1150	0				
7	005-1	So. Side Of Ft. Wayne +/- 400' W/O Lincoln St.	0410005-007	10"/16"	34	250	22				
8	010-1	So. Side Feather River Blvd. +/- 400' N/O Safford	0410005-008	16"	29	800	0				
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/County of Butte								
NO L	Annual quantities purchased		2888 (AF)								
18	Purchased from										
19	Annual quantities purchased										
<small>* State ditch, pipe line, reservoir, etc., with name, if any.  <sup>1</sup> Average depth to water surface below ground surface.                  2 The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet: in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.</small>											

**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								
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		411	-		-	19,682		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	45,628
19	Welded steel									
20	Wood									
21	Other	-	42	12,306	400	1,456	375		27,297	36,167
22	Total	671	453	12,306	400	1,456	26,228	-	110,790	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		-	66,249
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	-	-	-	-	122,897
31	Welded steel									-
32	Wood									-
33	Other	703	2,107	-	3,492	-	2,921	565	19	87,850
34	Total	4,208	19,447	-	5,546	-	3,167	1,433	1,058	280,328

<b>SCHEDULE D-4</b>				
<b>Number of Active Service Connections</b>				
Oroville				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	2,671	2,671	0	0
Commercial	673	687	0	0
Industrial	17	17		
Public authorities	99	100		
Irrigation	14	11		
Other (Multi Residential)	661	737		
Agriculture	0	0		
Subtotal	4,135	4,223	0	0
Private fire connections			99	101
Public fire hydrants			507	506
<b>Total</b>	<b>4,135</b>	<b>4,223</b>	<b>606</b>	<b>607</b>

<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 x 3/4 - in	3,222	3,148
3/4 - in	1	1
1 - in	241	235
1 1/4 - in		
1 1/2 - in	53	52
2 - in	105	101
2 1/2 - in		
3 - in	28	25
4 - in	8	8
6 - in	5	5
8 - in	1	1
10 - in		
12 - in		
Other		
<b>Total</b>	<b>3,664</b>	<b>3,576</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 . . . . .	_____ -
4. Found fast, requiring billing adjustment . . . . .	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	1,460
2. More than 10, but less than 15 years . . . . .	961
3. More than 15 years . . . . .	1,243

**SCHEDULE D-7**

**Water Delivered to Metered Customers by Months and Years in 2021 CCF 100,000 (Unit Chosen)<sup>1</sup>**  
**Oroville**

Classification of Service	During Current Year								Subtotal
	January	February	March	April	May	June	July	August	
Residential	24	22	23	25	30	42	48		214
Commercial (Business)	19	19	21	22	25	32	34		172
Industrial	2	5	2	5	3	5	7		29
Public authorities	2	1	1	3	8	14	16		45
Irrigation									-
Other (specify)	-	-	-	-	-	-	-		-
									-
<b>Total</b>	<b>47</b>	<b>2</b>	<b>47</b>	<b>55</b>	<b>66</b>	<b>93</b>	<b>105</b>		<b>460</b>

  

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December	1			
Residential	50	43	42	28	24	187	401	410	
Commercial (Business)	37	33	36	22	19	147	319	328	
Industrial	50	51	79	30	2	212	241	250	
Public authorities	21	15	15	6	3	60	105	110	
Irrigation						-	-	-	
Other (specify)	1	1	1	-	-	3	3	7	
						-	-		
<b>Total</b>	<b>159</b>	<b>143</b>	<b>173</b>	<b>86</b>	<b>48</b>	<b>609</b>	<b>1,069</b>	<b>1,105</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	<u>\$ 103,975.34</u>
100-3	Construction Work in Progress	<u>\$ 1,058,102.98</u>
241	Advances for Construction	<u>\$ 127,796.91</u>
265	Contributions in Aid of Construction	<u>\$ 916,218.81</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

\_\_\_\_\_  
May 20, 2022  
Date

REPORT MUST BE FILED NO LATER THAN MAY 31, 2022

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REPORT MUST BE FILED NO LATER THAN MAY 31, 2022