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2022
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA WATER SERVICE COMPANY

(NAME OF CORPORATION)

Name of District: Chico Location: Hamilton City
Chico Glenn, Butte
(TOWN OR CITY) (COUNTY)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2022

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2023

TABLE OF CONTENTS

	<u>Page</u>
Instructions	3
Schedule A-1a - Account 100.1 - Utility Plant in Service	4-5
Schedule A-1b - Account 101 - Recycled Water Utility Plant	5
Schedule A-1c - Account 302 - Franchises and Consents	5
Schedule A-4 - District Rate Base and Working Cash	6
Schedule A-5 - Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves	7
Schedule A-5a - Account 250 - Analysis of Entries in Depreciation Reserve	8
Schedule B-1 - Account 501 - Operating Revenues	9
Schedule B-2 - Account 502 - Operating Expenses - For Class A, B, and C Water Utilities	10-12
Schedule B-4 - Account 507 - Taxes Charged During Year	13
Schedule D-1 - Sources of Supply and Water Developed	14-15
Schedule D-2 - Description of Storage Facilities	15
Schedule D-3 - Description of Transmission and Distribution Facilities	16
Schedule D-4 - Number of Active Service Connections	17
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	17
Schedule D-6 - Meter Testing Data	17
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	18
End of Year Balances in Selected Accounts	19
Declaration	20
Index	21

GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN MARCH 31, 2023**, with:

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

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, 2022, through December 31, 2022. Fiscal year reports will not be accepted.

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

Chico

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		I. INTANGIBLE PLANT					
2	301	Organization	-	-	-	-	\$ -
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	802,832	-	(238,180)	-	\$ 564,651
5		Total Intangible Plant	\$ 802,832	\$ -	\$ (238,180)	\$ -	\$ 564,651
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 3,184,189	\$ -	\$ -	\$ -	\$ 3,184,189
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	25,529	-	-	-	\$ 25,529
12	312	Collecting and Impounding Reservoirs	41,735	-	-	-	\$ 41,735
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells	7,021,298	-	-	-	\$ 7,021,298
16	316	Supply Mains	-	-	-	-	\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 7,088,562	\$ -	\$ -	\$ -	\$ 7,088,562
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	9,484,379	-	-	-	\$ 9,484,379
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	19,335,501	31,805	(9,672)	-	\$ 19,357,634
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ 28,819,881	\$ 31,805	\$ (9,672)	\$ -	\$ 28,842,014
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	515,483	-	-	-	\$ 515,483
30	332	Water Treatment Equipment	2,849,959	392,775	(266,408)	-	\$ 2,976,326
31		Total Water Treatment Plant	\$ 3,365,441	\$ 392,775	\$ (266,408)	\$ -	\$ 3,491,809

SCHEDULE A-1a							
Account 100.1 - Utility Plant in Service (Continued)							
Chico							
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		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	959,061	-	(6,860)	-	\$ 952,201
34	342	Reservoirs and Tanks	6,443,559	47,813	(344,901)	-	\$ 6,146,472
35	343	Transmission and Distribution Mains	87,533,237	4,988,538	(41,460)	-	\$ 92,480,315
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	39,007,673	4,458,898	(19,966)	-	\$ 43,446,605
38	346	Meters	8,565,314	409,731	(54,521)	-	\$ 8,920,524
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	15,198,219	716,459	(2,975)	-	\$ 15,911,703
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 157,707,063	\$ 10,621,440	\$ (470,683)	\$ -	\$ 167,857,819
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	4,606,036	298,229	(98,988)	-	\$ 4,805,277
46	372	Office Furniture and Equipment	343,011	5,796	(2,106)	-	\$ 346,701
47	373	Transportation Equipment	1,334,814	170,824	(27,469)	-	\$ 1,478,169
48	374	Stores Equipment	65,187	-	-	-	\$ 65,187
49	375	Laboratory Equipment	12,253	-	-	-	\$ 12,253
50	376	Communication Equipment	27,831	-	-	-	\$ 27,831
51	377	Power Operated Equipment	113,166	-	(4,794)	-	\$ 108,372
52	378	Tools, Shop and Garage Equipment	534,740	164,676	(28,160)	-	\$ 671,256
53	379	Other General Plant	6,858	-	-	-	\$ 6,858
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 7,043,897	\$ 639,525	\$ (161,518)	\$ -	\$ 7,521,904
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	624	-	-	-	\$ 624
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
59	395	Recycled Water Depr Plant	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	8,978,862	794,624	(134,877)	0.00	9,638,609
60		Total Undistributed Items	\$ 8,979,486	\$ 794,624	\$ (134,877)	\$ -	\$ 9,639,233
61		Total Utility Plant in Service	\$ 216,991,351	\$ 12,480,169	\$ (1,281,338)	\$ -	\$ 228,190,181

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 ¹ (e)	
1	Beginning Balance				-	
2						
3						
4						
5				Total	\$ -	

¹ 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
CHICO DISTRICT**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2022 (b)	Balance 1/1/2022 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	\$218,551,572	\$208,012,488
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$9,640,609	\$8,980,862
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		Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5 + Line 6)	\$228,192,180	\$216,993,350
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$81,139,219	\$75,933,337
10		General Office Prorate	\$3,895,246	\$3,164,678
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$85,034,465	\$79,098,015
12		Less Other Reserves		
13		Deferred Income Taxes	\$18,741,763	\$18,720,219
14		Deferred Investment Tax Credit	\$189,599	\$191,042
15		Other Reserves (General Office Prorate)	\$766,388	\$819,796
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$19,697,750	\$19,731,057
17		Less Adjustments		
18		Contributions in Aid of Construction	\$14,038,968	\$13,685,183
19		Advances for Construction	\$36,408,394	\$34,727,419
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$50,447,362	\$48,412,602
22		Add Materials and Supplies	\$559,382	\$492,701
23		Add Working Capital (Tank Painting)	\$155,493	-\$86,880
24		Add Working Cash (=Line 37)	\$3,355,660	\$3,068,733
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$76,927,645	\$73,313,109
Notes: 1 Cal Water does not include CWIP in rate base. 2 For lines 9-10, balance for 1/1/2022 was corrected to reflect December 2021 data (accidentally linked to Nov. 2021 in previous report).				
		Working Cash		
27		Determination of Operational Cash Requirement		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$17,450,370	\$15,809,257
29		Purchased Power & Commodity for Resale*	\$3,081,719	\$2,449,137
30		Meter Revenues: Bimonthly Billing	\$4,693,502	\$4,398,032
31		Other Revenues: Flat Rate Monthly Billing	\$37,452	\$34,940
32		Total Revenues (=Line 30 + Line 31)	\$ 4,730,955	\$ 4,432,972
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.79%	0.79%
34		5/24 x Line 25 x (100% - Line 33)	3,606,714	\$ 3,267,636
35		1/24 x Line 28 x Line 33	5,756	\$ 5,192
36		1/12 x Line 29	256,810	\$ 204,095
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$ 3,355,660	\$ 3,068,733
		* 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

Chico

Line No.	Item	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	78,449,353.72	515,799.30	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	7,397,208.78				
4	(b) Charged to Account 504		(161,052.52)			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	11,073.49				
9	(g) All other credits ¹					
10	Total credits	\$7,408,282.27	(161,052.52)	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	1,022,963.73				
13	(b) Cost of removal	292,527.45				
14	(c) All other debits ¹	-				
15	Total debits	1,315,491.18	0.00	0.00	0.00	0.00
16	Balance in reserve at end of year	84,542,144.81	354,746.78	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	¹ 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.	Chico 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		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	1,235.76	617.88	-	-	1,853.64
3	312	Collecting and Impounding Reservoirs	16,273.73	797.16	-	-	17,070.89
4	313	Lake, river and Other Intakes	-	-	-	-	-
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	4,360,647.54	235,213.56	-	-	4,595,861.10
7	316	Supply Mains	-	-	-	-	-
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	4,378,157.03	236,628.60	-	-	4,614,785.63
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	3,992,567.29	585,911.28	-	-	4,578,478.57
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	4,052,487.29	614,869.08	(9,672.02)	(3,290.29)	4,654,394.06
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	8,045,054.58	1,200,780.36	(9,672.02)	(3,290.29)	9,232,872.63
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	42,581.37	7,428.36	-	-	50,009.73
21	332	Water Treatment Equipment	586,064.39	102,996.96	(266,407.78)	-	422,653.57
22		Total Water Treatment Plant	628,645.76	110,425.32	(266,407.78)	-	472,663.30
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	160,750.83	27,356.28	(6,859.54)	(2,401.35)	178,846.22
26	342	Reservoirs and Tanks	2,218,384.11	178,727.88	(344,900.74)	(181,692.13)	1,870,519.12
27	343	Transmission and Distribution Mains	31,363,769.52	2,309,177.64	(41,460.09)	(43,859.69)	33,587,627.38
28	344	Fire Mains	-	-	-	-	-
29	345	Services	16,639,116.35	1,581,392.40	(19,966.43)	(34,516.13)	18,166,026.19
30	346	Meters	3,192,281.41	262,016.64	(54,520.89)	6,119.00	3,405,896.16
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	5,550,672.27	322,202.28	(2,975.49)	(26,767.86)	5,843,131.20
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	59,124,974.49	4,680,873.12	(470,683.18)	(283,118.16)	63,052,046.27
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	2,307,435.69	140,874.36	(98,987.83)	-	2,349,322.22
38	372	Office Furniture and Equipment	146,633.80	23,877.24	(2,106.49)	-	168,404.55
39	373	Transportation Equipment	649,344.37	126,006.36	(27,469.32)	-	747,881.41
40	374	Stores Equipment	37,125.88	3,031.20	-	-	40,157.08
41	375	Laboratory Equipment	(7,790.82)	-	-	-	(7,790.82)
42	376	Communication Equipment	7,638.08	706.92	-	-	8,345.00
43	377	Power Operated Equipment	26,103.52	5,081.16	(4,794.00)	-	26,390.68
44	378	Tools, Shop and Garage Equipment	71,505.48	33,153.84	(28,160.23)	-	76,499.09
45	379	Other General Plant	2,317.27	435.48	-	-	2,752.75
46	390	Other Tangible Property	623.99	-	-	-	623.99
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	3,240,937.26	333,166.56	(161,517.87)	-	3,412,585.95
***	380	Leased Property	-	-	-	-	-
***		Pension non-service	-	-	-	-	-
***		GO Allocation	3,031,584.60	835,334.82	(114,682.88)	4,954.49	3,757,191.03
49		Total	78,449,353.72	7,397,208.78	(1,022,963.73)	(281,453.96)	84,542,144.81

SCHEDULE B-1
Account 501 - Operating Revenues

Chico

Line		ACCOUNT	Amount Current Year	Amount Preceding Year	Net Change During Year Show Decrease in (Parenthesis)
No.	Acct.	(a)	(b)	(c)	(d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	14,529,632	15,507,363	(\$977,731)
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	8,561,983	8,495,892	\$66,092
6		601-3 Industrial Sales	83,170	78,154	\$5,015
7		601-4 Sales to Public Authorities	1,236,715	1,209,392	\$27,324
8		Sub-total	\$ 24,411,500	\$ 25,290,801	(\$879,300)
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	(12,501)	(921)	(\$11,580)
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ (12,501)	\$ (921)	(\$11,580)
20	604	Private Fire Protection Service	300,426	287,972	\$12,453
21	605	Public Fire Protection Service	34,916	34,688	\$229
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	82,128	145,082	(\$62,954)
26		Sub-total	\$ 417,470	\$ 467,742	(\$50,272)
27		Total Water Service Revenues	\$ 24,816,470	\$ 25,757,622	(\$941,152)
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	3,682,268	1,168,009	\$2,514,259
30	611	Miscellaneous Service Revenues	16,460	17,850	(\$1,390)
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	96,203	(136,010)	\$232,214
34	615	Recycled Water Revenues	(960)	-	(\$960)
35		Total Other Water Revenues	\$ 3,793,972	\$ 1,049,849	\$2,744,123
36	501	Total operating revenues	\$ 28,610,442	\$ 26,807,471	\$1,802,971

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

Chico

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		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		24,504	25,148	\$ (644)
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water	A	B	C	(7,600)	-	\$ (7,600)
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		735	1,220	\$ (485)
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			84,234	100,945	\$ (16,712)
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		Total source of supply expense				\$ 101,873	\$ 127,314	\$ (25,441)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		707,971	591,165	\$ 116,806
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			16,982	6,949	\$ 10,033
27	724	Pumping labor and expenses	A	B		4,991	7,673	\$ (2,681)
28	725	Miscellaneous expenses	A			156,389	136,587	\$ 19,802
						-	-	\$ -
						3,081,719	2,449,137	\$ 632,582
29	726	Fuel or power purchased for pumping	A	B	C	3,081,719	2,449,137	\$ 632,582
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		101,569	76,830	\$ 24,739
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		-	149	\$ (149)
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		98,201	48,033	\$ 50,168
36	733	Maintenance of other pumping plant	A	B		289	-	\$ 289
37		Total pumping expenses				\$ 4,168,111	\$ 3,316,523	\$ 851,588

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

Chico

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		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		78,260	167,003	\$ (88,744)
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			178,800	163,865	\$ 14,935
43	743	Miscellaneous expenses	A	B		36,926	(27,907)	\$ 64,833
44	744	Chemicals and filtering materials	A	B		212,456	144,897	\$ 67,559
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		136	13	\$ 123
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		2,245	255	\$ 1,989
50		Total water treatment expenses				\$ 508,821	\$ 448,126	\$ 60,695
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		416,617	525,141	\$ (108,524)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			3,179	1,161	\$ 2,017
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			105,933	101,878	\$ 4,054
58	754	Meter expenses	A			71,555	15,074	\$ 56,481
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			594,245	386,302	\$ 207,943
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		574,745	468,528	\$ 106,217
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B		-	829	\$ (829)
65	760	Maintenance of reservoirs and tanks	A	B		17,753	2,317	\$ 15,436
66	761	Maintenance of trans. and distribution mains	A			25,048	35,170	\$ (10,122)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			113,833	255,355	\$ (141,522)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			15,077	16,749	\$ (1,672)
72	765	Maintenance of hydrants	A			2,074	9,897	\$ (7,823)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 1,940,057	\$ 1,818,400	\$ 121,657

SCHEDULE B-2

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

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		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B		525,330	638,901	\$ (113,571)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		3,177	3,593	\$ (416)
80	773	Customer records and collection expenses	A			264,495	234,207	\$ 30,287
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			1,660,499	763,051	\$ 897,448
83	775	Uncollectible accounts	A	B	C	109,541	10,238	\$ 99,303
84		Total customer account expenses				\$ 2,563,043	\$ 1,649,990	\$ 913,052
85		VI. SALES EXPENSES						
86		Operation						\$ -
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		Total sales expenses				\$ -	\$ -	\$ -
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses						\$ -
97		Total recycled water expenses				\$ -	\$ -	\$ -
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	57,767	80,218	\$ (22,451)
101	792	Office supplies and other expenses	A	B	C	58,286	21,845	\$ 36,441
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			56,366	38,060	\$ 18,306
105	795	Employees' pensions and benefits	A	B	C	2,030,196	2,252,073	\$ (221,877)
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	-	988	\$ (988)
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			5,529,089	5,449,101	\$ 79,988
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	50,682	87,658	\$ (36,976)
114		Total administrative and general expenses				\$ 7,782,386	\$ 7,929,942	\$ (147,557)
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	(3,223)	16,446	\$ (19,669)
118	812	Administrative expenses transferred - Cr.	A	B	C	(103,014)	(119,195)	\$ 16,181
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ (106,236)	\$ (102,749)	\$ (3,488)
121		Total operating expenses				\$ 16,958,054	\$ 15,187,547	\$ 1,770,508

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	Chico 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	\$ 244,583.00	\$ 244,583.00
2	California corporate franchise taxes	\$ 27,093.00	\$ 27,093.00			
3	Property taxes	\$ 300,839.06	\$ 300,839.06			
4	Other taxes	\$ 415,584.02	\$ 415,584.02			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 988,099.08	\$ 988,099.08	\$ -	\$ -	\$ -

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

STREAMS									
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
				Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	n/a								
2									
3									
4									
5									
WELLS									
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity (GPM)	Annual Quantities Pumped (AF)	Remarks	
Hamilton City									
6	001-1	N. Side E. 1St St. @ Walsh Ave.	1110002-001	12"14"	41	600	153		
7	002-1	S/E Corner Of 5Th St. & Broadway	1110002-002	12"	33	850	69		
8	002-2	S/E Corner Of 5Th St. & Broadway	1110002-003	12"	33	550	85		
Chico									
9	001-4	3Rd & Orient	0410002-001	10"	n/a	500	0		
10	003-3		0410002-003		n/a	400	0		
11	004-2	S/W Corner Of 7Th & Sycamore	0410002-004	16"	99	1000	0		
12	005-2	S/E Corner Of Locust & E. 16Th St.	0410002-005	16"	100	1200	274		
13	007-4	So. Side Of 10Th St. +/- 100' E/O Linden	0410002-006	20"16"	103	880	0		
14	008-1	So. Side Of 6Th Ave. Between Esplanade & Oleander	0410002-007	14"16"	88	600	1014		
15	009-3	n/a	0410002-147	n/a	95	n/a	1027		
16	011-1	So. Side Of W. 16Th St. +/- 100' W/O Salem St.	0410002-010	20"16"12"	88	600	108		
17	012-1	So. Side Of E. 1St St. @ Arbutus Ave.	0410002-011	20"16"12"	100	475	71		
18	013-1	S/W Corner Of Chestnut & W. 12Th St.	0410002-012	16"	105	650	0		
19	014-1	Spruce Ave. Between 8Th & 9Th Aves.	0410002-013	16"	89	550	0		
20	015-1	Deveny N/O Dayton Road	0410002-014	16x10"	78	750	0		
21	016-1	East Side Of Sherman Ave. +/- 150' S/O E. 5Th Ave.	0410002-015	16"10"	98	900	620		
22	017-1	Iroquois Ave. N/O W. 11Th Ave.	0410002-017	16"10"	81	900	107		
23	018-1	Fir Street Bet. E. 8Th & 9Th	0410002-018	16"	108	900	582		
24	019-1	Cohasset Road Across From Community Hospital	0410002-019	16"10"	78	700	250		
25	020-1	West Side Of Bryant St. +/- 250' N/O Vallombrosa	0410002-020	10"	107	900	28		
26	021-1	On Citrus Between 1559 & 1575	0410002-021	16"10"	82	600	816		
27	022-1	East Side Of Montclair N/O Manzanita Ave.	0410002-022	20"16"10"	96	800	0		
28	023-1	So. Side Of Humboldt Ave. @ Orient St.	0410002-023	n/a	94	n/a	299		
29	024-1	So. Side Of Lindo Ave. +/- 200' W/O Longfellow	0410002-024	20"16"10"	125	640	275		
30	025-1	Cohasset Road & East Ave.	0410002-025	20"16"	84	1000	0		
31	026-1	West Side Of Larch St. +/- 150' N/O Vallombrosa	0410002-026	16"	136	640	867		
32	027-1	E. Lassen Ave. W/O Santos Way	0410002-027	16"20"	73	1000	158		
33	028-1	East Side Of Madrone Ave. Across From Hawthorne	0410002-028	16"20"	101	800	109		
34	029-1	N/E Of Neal Dow Ave. @ E. Lindo Ave.	0410002-029	16"	100	1000	15		
35	030-1	East Side Of White Ave. +/- 100' S/O Cabrillo Dr.	0410002-030	n/a	80	n/a	0		
36	031-1	No. Side Of East Ave. +/- 150' E/O Ceres Ave.	0410002-031	16"	97	950	75		
37	032-1	S/S Of East Ave. +/- 200' E/O Mariposa Ave.	0410002-032	16"	112	950	344		
38	033-1	Hooker Oak Avenue Near Juniper Street	0410002-033	16"	145	530	732		
39	034-1	S/E Corner Of Sheridan & E. 1St. Ave.	0410002-034	16"	101	1200	785		
40	035-1	So. Side Of E. 20Th St. @ 'C' St.	0410002-035	16"	102	700	723		
41	037-1	S/S Of Lupin Ave. @ Turnbridge Welles	0410002-036	n/a	83	n/a	55		
42	038-1	1077 Palmetto Ave. East Side Of Hwy. 99	0410002-037	16"	109	760	5		
43	039-1	1872 Modoc Dr. @ Inyo	0410002-038	16"	119	1000	98		
44	040-1	Menlo Way Off Esplanade	0410002-039	16"	78	825	107		
45	041-1	No. Side Of Morrow Lane +/- 75' W/O Notre Dame Blv	0410002-040	14"12"	111	1100	0		
46	042-1	Rose Avenue	0410002-041	16"	71	850	89		
47	044-1	So. Side Of Boeing Ave./Cohasset Road	0410002-043	10"12"14"	117	450	441		
48	046-1	Hickory & Seventh	0410002-045	16"	78	500	1050		
49	047-1	Guyann Between Meier Dr. & William Ct.	0410002-047		58	800	0		
50	048-1	East Lassen Behind 1055 E. Lassen	0410002-048	16"	77	900	0		
51	049-1	Manzanita Ave. +/- 200' E/O Cactus Ave.	0410002-049	16"	138	700	821		
52	050-1	Bruce Road & California Park Drive	0410002-050	16"	148	850	471		
53	051-1	So. Side Of W. 22Nd St. +/- 500' W/O Park Ave.	0410002-051	16"	97	1100	1		
54	052-1	West Side Of Alba Ave. Off White & Tom Polk Ave.	0410002-052	16"	82	1100	801		
55	053-1	East Side Of Notre Dame Blvd. +/- 400' S/O 20Th St	0410002-053	16"	140	850	895		
56	054-1	Vermillion Circle @ Rhonda Lane	0410002-054	16"	125	1770	100		
57	055-1	Willowbrook Off W. 8Th Ave. & Greenwich	0410002-055	16"	69	900	0		
58	056-1	West Side Of Silverbell +/- 100' N/O Cimarron Road	0410002-056	16"	60	900	40		
59	057-1	N/S Of Springfield Dr. @ Heritage Oak Dr.	0410002-057	n/a	119	n/a	385		
60	058-1	Corner Of Morseman Ave. & Sandi Drive	0410002-058	16"	64	1000	0		
61	059-1	St. Amant & West Sacramento	0410002-059	16"	70	1100	62		
62	061-1	n/a	0410002-061	16"	115	1100	363		
63	062-1	No. Side Of Eaton Road +/- 100' W/O Ceres Ave.	0410002-062	16"	78	1000	15		
64	063-1	W. Shasta Ave. E/O Cussick Ave.	0410002-063	16"	61	1050	0		
65	064-1	297' E/O Marauder St. N/O Ryan	0410002-064	16"	127	900	545		
66	065-1	Picholine Way	0410002-065	16"	164	n/a	744		
67	067-1	East Side Of Yosemite Drive @ Idyllwild	0410002-069	16"	200	1200	985		
68	068-1	West Sacramento Ave.	0410002-073	16"	55	1200	0		
69	069-1	Newport Dr. +/- 150' W/O Prarie Creek Dr.	0410002-074	20"	60	1000	318		
70	070-1	1768 East Avenue (N/E Corner Tuolumne Dr.)	0410002-075	16"	145	950	910		
71	071-1	S/W Corner Of Flying "V" St. & Larocco Dr.	0410002-076	16"	95	525	288		
72	072-1	3003 Ceanothus Ave. @ Foothill Park Subdivision	0410002-077	n/a	121	n/a	698		
73	075-1	Valley Court	0410002-134	16"	60	725	122		
74	076-1	Se Corner Of East 20Th & Preservation Oak Drive	0410002-136	16"	171	1300	651		

75	079-1	2151 Springfield Drive	0410002-140	16.625	110	1100	204	
76	080-1	Lot #19 - S/West Of Degarmo Dr. & Penzance Ave.	0410002-143	16	56	850	316	
77	Wells-Leased							
78	S-1	n/a	0410002-067	n/a	n/a	n/a	364	
79	S-2	n/a	0410002-070	n/a	n/a	n/a	6	
80	S-3	n/a	0410002-145	n/a	n/a	n/a	20	
81	S-4	n/a	0410002-146	n/a	n/a	n/a	144	
TUNNELS AND SPRINGS					FLOW IN(Unit) ²		Annual Quantities Used(Unit)²	
Line No.	Designation	Location	Number	Maximum	Minimum	Remarks		
82	n/a							
83								
84								
85								
86								
Purchased Water for Resale								
87	Purchased from	n/a						
88	Annual quantities purchased					(Unit chosen) ²		
89								
90								
<p>* State ditch, pipe line, reservoir, etc., with name, if any.</p> <p>1 Average depth to water surface below ground surface.</p> <p>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.</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			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks	9	5,796,000	
10	Wood			
11	Metal			
12	Concrete			
13	Total	9	5,796,000	

SCHEDULE D-3

Description of Transmission and Distribution Facilities

Chico

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		-	6,477		-	29,911		61,996	44,786
12	Cast Iron (cement lined)									
13	Concrete		-				-		-	-
14	Copper	-	-	-						
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	-		-	-	-	16,583		380,091	406,818
19	Welded steel									
20	Wood									
21	Other	-	240	4,343	1,413	-	6,448	895	314,166	531,975
22	Total	-	240	10,820	1,413	-	52,942	895	756,253	983,579

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	19,493	5,410	1,250	-		-		-	169,323
24	Cast Iron (cement lined)									-
25	Concrete	-	-	-	-	-	-		-	-
26	Copper							84		84
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	14,152	87,430	-	-	-	-	-	-	905,074
31	Welded steel									-
32	Wood									-
33	Other	1,146	187,879	569	70	-	-	989	-	1,050,133
34	Total	34,791	280,719	1,819	70	-	-	1,073	-	2,124,614

SCHEDULE D-4				
Number of Active Service Connections				
Chico				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	25,829	26,033	0	0
Commercial	3,116	3,144	0	0
Industrial	23	23		
Public authorities	431	430		
Irrigation	40	40		
Other (Multi Residential)	12,026	12,321		
Agriculture	0	0		
Subtotal	41,465	41,991	0	0
Private fire connections			512	533
Public fire hydrants			4,260	4,282
Total	41,465	41,991	4,772	4,815

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	23,425	23,145
3/4 - in	394	393
1 - in	5,661	5,497
1 1/4 - in		
1 1/2 - in	475	460
2 - in	1,106	1,052
2 1/2 - in		
3 - in	151	149
4 - in	45	44
6 - in	10	10
8 - in		
10 - in		
12 - in		
Other		
Total	31,267	30,750

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	_____ 5
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	_____ 14,843
2. More than 10, but less than 15 years	_____ 8,959
3. More than 15 years	_____ 7,465

SCHEDULE D-7

Water Delivered to Metered Customers by Months and Years in _____ CCF _____ (Unit Chosen)¹

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	282	313	398	485	462	635	676	3,253
Commercial	86	93	130	155	148	193	200	1,006
Industrial	2	1	1	2	2	3	3	14
Public authorities	14	17	27	37	37	47	49	229
Irrigation								-
Other (specify)	(0)	0	1	1	1	3	1	7
Total	385	424	558	680	650	882	929	4,508

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	690	724	562	442	329	2,747	6,000	6,570	
Commercial	202	235	189	155	110	891	1,897	1,910	
Industrial	3	3	3	2	2	13	27	25	
Public authorities	52	52	51	27	17	199	428	426	
Irrigation						-	-	-	
Other (specify)	1	2	3	1	2	9	16	28	
Total	948	1,017	808	628	459	3,860	8,368	8,959	

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

Total acres irrigated _____

Total population served _____ 112,270

End of Year Balances in Selected Accounts

Chico

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

131	Materials and Supplies	<u>\$ 525,756.11</u>
100-3	Construction Work in Progress	<u>\$ 4,399,874.51</u>
241	Advances for Construction	<u>\$ 38,718,501.51</u>
265	Contributions in Aid of Construction	<u>\$ 14,034,471.65</u>

DECLARATION

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

I, the undersigned _____ Tom Scanlon for Evan Markey
Name of District Manager or Equivalent (Please Print)

of _____ Chico _____ District
Name of District

of _____ California Water Service Company _____
Name of Utility

at _____ 2222 Dr. Martin Luther King Jr. Parkway, Chico, CA 95928 _____
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 and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2022, through December 31, 2022.

Corporate Controller & Principal Accounting Officer
Title (Please Print)



Signature

408-367-8521
Telephone Number

March 24, 2022
Date

INDEX

	<u>PAGE</u>
Acres Irrigated	18
Advances for construction	19
Construction work in progress	19
Contributions in aid of construction	19
Depreciation and amortization reserves	7
Materials and supplies	19
Meters and services on pipe system	17
Operating expenses	10-12
Operating revenues	9
Population served	18
Rate base	6
Service connections, active	17
Signature	20
Sources of supply and water developed	14-15
Storage facilities	15
Taxes	13
Transmission and distribution facilities	16
Utility plant in service	4-5