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2022
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, 2022

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2023

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GENERAL INSTRUCTIONS

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

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

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		I. INTANGIBLE PLANT					
2	301	Organization	-	-	-	-	\$ -
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	390,113	-	(243,258)	-	\$ 146,855
5		Total Intangible Plant	\$ 390,113	\$ -	\$ (243,258)	\$ -	\$ 146,855
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 204,811	\$ -	\$ -	\$ -	\$ 204,811
9							
10		III. SOURCE OF SUPPLY PLANT					
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		IV. PUMPING PLANT					
21	321	Structures and Improvements	1,532,569	193,885	-	-	\$ 1,726,455
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	4,099,679	144,900	(3,360)	-	\$ 4,241,219
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ 5,632,248	\$ 338,785	\$ (3,360)	\$ -	\$ 5,967,673
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	511,488	89,433	-	-	\$ 600,921
30	332	Water Treatment Equipment	2,729,524	1,308,199	-	-	\$ 4,037,722
31		Total Water Treatment Plant	\$ 3,241,012	\$ 1,397,632	\$ -	\$ -	\$ 4,638,643

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		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	24,883	-	-	-	\$ 24,883
34	342	Reservoirs and Tanks	1,072,545	-	-	-	\$ 1,072,545
35	343	Transmission and Distribution Mains	11,751,471	193,892	-	-	\$ 11,945,363
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	6,663,449	775,517	(1,565)	-	\$ 7,437,400
38	346	Meters	837,078	9,245	-	-	\$ 846,323
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	1,210,374	7,191	-	-	\$ 1,217,565
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 21,559,799	\$ 985,845	\$ (1,565)	\$ -	\$ 22,544,079
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	123,474	-	-	-	\$ 123,474
46	372	Office Furniture and Equipment	61,154	-	-	-	\$ 61,154
47	373	Transportation Equipment	359,737	-	-	-	\$ 359,737
48	374	Stores Equipment	32,674	-	-	-	\$ 32,674
49	375	Laboratory Equipment	23,226	-	-	-	\$ 23,226
50	376	Communication Equipment	8,866	-	-	-	\$ 8,866
51	377	Power Operated Equipment	121,517	-	-	-	\$ 121,517
52	378	Tools, Shop and Garage Equipment	196,734	4,388	-	-	\$ 201,122
53	379	Other General Plant	2,739	-	-	-	\$ 2,739
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 930,121	\$ 4,388	\$ -	\$ -	\$ 934,510
55							
56		VIII. UNDISTRIBUTED ITEMS					
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	1,631,596	144,395	(24,509)	0.00	1,751,482
60		Total Undistributed Items	\$ 1,632,113	\$ 144,395	\$ (24,509)	\$ -	\$ 1,751,999
61		Total Utility Plant in Service	\$ 35,447,828	\$ 2,871,046	\$ (272,692)	\$ -	\$ 38,046,182

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
OROVILLE 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	\$36,295,580	\$33,817,113
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$1,751,846	\$1,631,960
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)	\$38,047,426	\$35,449,072
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$14,377,499	\$13,405,876
10		General Office Prorate	\$707,826	\$575,070
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$15,085,325	\$13,980,946
12		Less Other Reserves		
13		Deferred Income Taxes	\$3,449,363	\$3,548,745
14		Deferred Investment Tax Credit	\$10,270	\$11,561
15		Other Reserves (General Office Prorate)	\$139,264	\$148,969
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$3,598,897	\$3,709,275
17		Less Adjustments		
18		Contributions in Aid of Construction	\$1,052,395	\$917,379
19		Advances for Construction	\$123,240	\$130,622
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$1,175,635	\$1,048,001
22		Add Materials and Supplies	\$166,103	\$104,165
23		Add Working Capital (Tank Painting)	\$92,111	-\$19,329
24		Add Working Cash (=Line 37)	\$682,416	\$688,625
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$19,036,088	\$17,503,641
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	\$3,510,812	\$3,514,016
29		Purchased Power & Commodity for Resale*	\$535,899	\$469,425
30		Meter Revenues: Bimonthly Billing	\$987,192	\$918,424
31		Other Revenues: Flat Rate Monthly Billing	\$7,386	\$6,861
32		Total Revenues (=Line 30 + Line 31)	\$994,578	\$925,285
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.74%	0.74%
34		5/24 x Line 25 x (100% - Line 33)	\$725,988	\$726,658
35		1/24 x Line 28 x Line 33	\$1,086	\$1,086
36		1/12 x Line 29	\$44,658	\$39,119
37		Operational Cash Requirement (=Line 27 + Line 28 - Line 29 - Line 30 - Line 31 - Line 32 - Line 33 - Line 34 - Line 35 - Line 36)	\$682,416	\$688,625
		Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

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

Oroville

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	13,657,247.47	299,668.64	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,432,651.97				
4	(b) Charged to Account 504		(231,049.23)			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	900.31				
9	(g) All other credits ¹					
10	Total credits	\$1,433,552.28	(231,049.23)	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	25,764.92				
13	(b) Cost of removal	73,200.46				
14	(c) All other debits ¹	-				
15	Total debits	98,965.38	0.00	0.00	0.00	0.00
16	Balance in reserve at end of year	14,991,834.37	68,619.41	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.	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		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	72,991.72	10,031.28	-	-	83,023.00
3	312	Collecting and Impounding Reservoirs	84,815.58	3,967.32	-	-	88,782.90
4	313	Lake, river and Other Intakes	5,438.32	77.52	-	-	5,515.84
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	(1,809.45)	1,289.28	-	-	(520.17)
7	316	Supply Mains	695,412.28	16,743.36	-	-	712,155.64
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	856,848.45	32,108.76	-	-	888,957.21
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	303,427.86	82,396.08	-	-	385,823.94
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	462,645.47	133,239.60	(3,360.14)	(73,200.46)	519,324.47
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	766,073.33	215,635.68	(3,360.14)	(73,200.46)	905,148.41
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	156,688.16	11,355.00	-	-	168,043.16
21	332	Water Treatment Equipment	2,406,797.45	283,932.24	-	-	2,690,729.69
22		Total Water Treatment Plant	2,563,485.61	295,287.24	-	-	2,858,772.85
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	8,618.67	1,329.96	-	-	9,948.63
26	342	Reservoirs and Tanks	879,526.77	52,895.64	-	-	932,422.41
27	343	Transmission and Distribution Mains	4,363,108.09	324,402.48	-	-	4,687,510.57
28	344	Fire Mains	-	-	-	-	-
29	345	Services	2,488,103.45	277,530.24	(1,565.15)	-	2,764,068.54
30	346	Meters	430,093.41	25,710.24	-	-	455,803.65
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	197,770.15	25,781.04	-	-	223,551.19
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	8,367,220.54	707,649.60	(1,565.15)	-	9,073,304.99
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	77,562.48	2,288.64	-	-	79,851.12
38	372	Office Furniture and Equipment	18,643.72	3,967.32	-	-	22,611.04
39	373	Transportation Equipment	241,459.98	6,583.20	-	-	248,043.18
40	374	Stores Equipment	14,368.12	1,362.48	-	-	15,730.60
41	375	Laboratory Equipment	26,449.42	1,186.80	-	-	27,636.22
42	376	Communication Equipment	8,970.84	(14.16)	-	-	8,956.68
43	377	Power Operated Equipment	62,213.53	5,346.72	-	-	67,560.25
44	378	Tools, Shop and Garage Equipment	100,105.97	9,364.56	-	-	109,470.53
45	379	Other General Plant	2,443.34	92.04	-	-	2,535.38
46	390	Other Tangible Property	516.93	-	-	-	516.93
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	552,734.33	30,177.60	-	-	582,911.93
***	380	Leased Property	-	-	-	-	-
***		Pension non-service	-	-	-	-	-
***		GO Allocation	550,885.21	151,793.09	(20,839.63)	900.31	682,738.98
49		Total	13,657,247.47	1,432,651.97	(25,764.92)	(72,300.15)	14,991,834.37

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		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	1,932,307	1,957,384	(\$25,077)
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	2,077,015	2,036,572	\$40,443
6		601-3 Industrial Sales	1,086,292	999,943	\$86,348
7		601-4 Sales to Public Authorities	520,984	539,766	(\$18,782)
8		Sub-total	\$ 5,616,597	\$ 5,533,665	\$82,932
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	(10)	-	(\$10)
13		602-3 Industrial Sales			\$0
14		602-4 Sales to Public Authorities	-	-	\$0
15		Sub-total	\$ (10)	\$ -	(\$10)
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales	(301)	(249)	(\$52)
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ (301)	\$ (249)	(\$52)
20	604	Private Fire Protection Service	71,712	70,043	\$1,669
21	605	Public Fire Protection Service	5,899	5,798	\$101
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	39,157	51,907	(\$12,750)
26		Sub-total	\$ 116,767	\$ 127,747	(\$10,980)
27		Total Water Service Revenues	\$ 5,733,054	\$ 5,661,163	\$71,891
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	252,455	(43,776)	\$296,231
30	611	Miscellaneous Service Revenues	2,575	1,945	\$630
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	23,700	(26,459)	\$50,158
34	615	Recycled Water Revenues	-	-	\$0
35		Total Other Water Revenues	\$ 278,729	\$ (68,290)	\$347,019
36	501	Total operating revenues	\$ 6,011,783	\$ 5,592,873	\$418,910

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		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		8,963	13,476	\$ (4,513)
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	6,513	\$ (6,513)
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water	A	B	C	201,291	237,005	\$ (35,714)
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		-	-	\$ -
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		-	-	\$ -
12	708	Maintenance of collect and impound reservoirs	A			-	-	\$ -
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A			-	-	\$ -
15	710	Maintenance of springs and tunnels	A					\$ -
16	711	Maintenance of wells	A			-	-	\$ -
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		Total source of supply expense				\$ 210,253	\$ 256,994	\$ (46,741)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		8,850	13,149	\$ (4,299)
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		800	1,589	\$ (789)
28	725	Miscellaneous expenses	A			31,052	26,510	\$ 4,541
						-	-	
						334,608	232,420	
29	726	Fuel or power purchased for pumping	A	B	C	334,608	232,420	\$ 102,188
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		17,866	26,672	\$ (8,806)
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		-	91	\$ (91)
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		17,421	7,768	\$ 9,654
36	733	Maintenance of other pumping plant	A	B		117	-	\$ 117
37		Total pumping expenses				\$ 410,713	\$ 309,853	\$ 100,860

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		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		288,669	246,627	\$ 42,042
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			65,257	53,487	\$ 11,770
43	743	Miscellaneous expenses	A	B		59,077	23,274	\$ 35,803
44	744	Chemicals and filtering materials	A	B		87,694	30,848	\$ 56,847
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		10,457	13,351	\$ (2,893)
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		76	4,687	\$ (4,611)
50		Total water treatment expenses				\$ 511,231	\$ 372,274	\$ 138,957
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		48,177	45,829	\$ 2,348
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			6,323	12,719	\$ (6,395)
58	754	Meter expenses	A			12,913	29,278	\$ (16,366)
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			132,664	160,197	\$ (27,532)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		77,259	99,028	\$ (21,769)
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		976	462	\$ 514
66	761	Maintenance of trans. and distribution mains	A			49,761	65,532	\$ (15,771)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			48,926	69,494	\$ (20,568)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			(2,400)	2,314	\$ (4,714)
72	765	Maintenance of hydrants	A			-	10,373	\$ (10,373)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 374,599	\$ 495,225	\$ (120,626)

SCHEDULE B-2

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

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		113,382	156,700	\$ (43,319)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		9	12	\$ (3)
80	773	Customer records and collection expenses	A			37,377	26,269	\$ 11,109
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			164,439	102,020	\$ 62,419
83	775	Uncollectible accounts	A	B	C	70,103	13,867	\$ 56,236
84		Total customer account expenses				\$ 385,310	\$ 298,867	\$ 86,442
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	5,216	10,100	\$ (4,884)
101	792	Office supplies and other expenses	A	B	C	10,810	5,569	\$ 5,241
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			11,795	7,828	\$ 3,968
105	795	Employees' pensions and benefits	A	B	C	474,391	527,473	\$ (53,083)
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	-	956	\$ (956)
108	798	Outside services employed	A			9,350	-	\$ 9,350
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			997,858	997,381	\$ 477
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	31,985	17,147	\$ 14,838
114		Total administrative and general expenses				\$ 1,541,405	\$ 1,566,454	\$ (25,049)
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	36,508	103,707	\$ (67,199)
118	812	Administrative expenses transferred - Cr.	A	B	C	(2,435)	(1,138)	\$ (1,297)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ 34,072	\$ 102,569	\$ (68,496)
121		Total operating expenses				\$ 3,467,584	\$ 3,402,237	\$ 65,347

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	\$ 44,445.00	\$ 44,445.00			
2	California corporate franchise taxes	\$ 4,923.00	\$ 4,923.00			
3	Property taxes	\$ 55,417.33	\$ 55,417.33			
4	Other taxes	\$ 80,554.09	\$ 80,554.09			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 185,339.42	\$ 185,339.42	\$ -	\$ -	\$ -

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

STREAMS								FLOW IN(unit) ²		Annual Quantities Diverted(Unit) ²	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	¹ Depth to Water	Pumping Capacity (GPM)		
6	002-1	S/W Cor. Of 7Th Ave & Montgomery St	0410005-006	16"	29	1150	0	
7	005-1	So. Side Of Ft. Wayne +/- 400' W/O Lincoln St.	0410005-007	10"/16"	34	250	10	
8	010-1	So. Side Feather River Blvd. +/- 400' N/O Safford	0410005-008	16"	30	800	91	
9								
10								

TUNNELS AND SPRINGS					FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	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
17	Annual quantities purchased 2346 (AF)
18	Purchased from
19	Annual quantities purchased

* State ditch, pipe line, reservoir, etc., with name, if any.
¹ 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.

**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	36,247
22	Total	671	453	12,306	400	1,456	26,228	-	110,790	93,245

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	87,930
34	Total	4,208	19,447	-	5,546	-	3,167	1,433	1,058	280,408

SCHEDULE D-4				
Number of Active Service Connections				
Oroville				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	2,671	2,663	0	0
Commercial	687	694	0	0
Industrial	17	17		
Public authorities	100	99		
Irrigation	11	14		
Other (Multi Residential)	737	661		
Agriculture	0	0		
Subtotal	4,223	4,148	0	0
Private fire connections			101	104
Public fire hydrants			506	507
Total	4,223	4,148	607	611

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	3,233	3,140
3/4 - in	2	2
1 - in	245	235
1 1/4 - in		
1 1/2 - in	53	52
2 - in	110	105
2 1/2 - in		
3 - in	28	26
4 - in	8	8
6 - in	5	5
8 - in	1	1
10 - in		
12 - in		
Other		
Total	3,685	3,574

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	1,333
2. More than 10, but less than 15 years	879
3. More than 15 years	1,473

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	25	22	23	28	26	37	42		203
Commercial	18	17	21	24	21	29	29		159
Industrial	2	5	3	6	4	4	13		38
Public authorities	2	1	5	6	7	13	14		48
Irrigation	-	-	-	-	-	-	-		-
Other (specify)	0	0	0	0	0	0	1		2
Total	47	46	53	65	58	83	99		450

Classification of Service	During Current Year							Total	Total Prior Year
	August	September	October	November	December	Subtotal			
Residential	42	44	33	27	24	170	373	373	
Commercial	30	33	27	24	24	139	298	298	
Industrial	60	84	50	16	3	213	251	251	
Public authorities	14	15	9	5	2	45	93	93	
Irrigation	-	-	-	-	-	-	-	-	
Other (specify)	0	0	1	1	(1)	1	3	3	
Total	146	177	120	74	51	568	1,018	1,018	

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 _____ 11,056

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>\$ 159,992.98</u>
100-3	Construction Work in Progress	<u>\$ 757,362.50</u>
241	Advances for Construction	<u>\$ 120,414.77</u>
265	Contributions in Aid of Construction	<u>\$ 1,052,865.62</u>

DECLARATION

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

I, the undersigned _____ Tom Scanlon for Loni Lind
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 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, 2023
Date

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