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2023  
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, 2023

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2024

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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, 2024**, 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](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, 2023, through December 31, 2023. 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		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	-	-	-	-	\$ -
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	564,651	-	(11,041)	-	\$ 553,610
5		Total Intangible Plant	\$ 564,651	\$ -	\$ (11,041)	\$ -	\$ 553,610
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 3,184,189	\$ -	\$ -	\$ -	\$ 3,184,189
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
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	\$ -	\$ (41,735)	\$ -	\$ 7,046,827
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	9,484,379	358,863	(5,391)	-	\$ 9,837,851
22	322	Boiler Plant Equipment		-			\$ -
23	323	Other Power Production Equipment		-			\$ -
24	324	Pumping Equipment	19,357,634	1,608,971	(99,214)	-	\$ 20,867,392
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ 28,842,014	\$ 1,967,834	\$ (104,605)	\$ -	\$ 30,705,243
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	515,483	-	-	-	\$ 515,483
30	332	Water Treatment Equipment	2,976,326	1,520	(7,615)	-	\$ 2,970,231
31		Total Water Treatment Plant	\$ 3,491,809	\$ 1,520	\$ (7,615)	\$ -	\$ 3,485,713

**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		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements	952,201	29,859	(5,004)	-	\$ 977,055
34	342	Reservoirs and Tanks	6,146,472	26,332	(4,894)	-	\$ 6,167,909
35	343	Transmission and Distribution Mains	92,480,315	12,586,407	(91,587)	-	\$ 104,975,135
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	43,446,605	6,069,912	(21,576)	-	\$ 49,494,941
38	346	Meters	8,920,524	451,984	(90,549)	-	\$ 9,281,959
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	15,911,703	836,252	(6,322)	-	\$ 16,741,632
41	349	Other Transmission and Distribution Plant		-			\$ -
42		Total Transmission and Distribution Plant	\$ 167,857,819	\$ 20,000,746	\$ (219,933)	\$ -	\$ 187,638,632
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	4,805,277	6,754	(1,932)	-	\$ 4,810,099
46	372	Office Furniture and Equipment	346,701	3,153	(1,557)	-	\$ 348,297
47	373	Transportation Equipment	1,478,169	-	(94,220)	-	\$ 1,383,949
48	374	Stores Equipment	65,187	-	-	-	\$ 65,187
49	375	Laboratory Equipment	12,253	-	(4,171)	-	\$ 8,082
50	376	Communication Equipment	27,831	-	(1,235)	-	\$ 26,596
51	377	Power Operated Equipment	108,372	-	-	-	\$ 108,372
52	378	Tools, Shop and Garage Equipment	671,256	18,731	(36,544)	-	\$ 653,442
53	379	Other General Plant	6,858	-	-	-	\$ 6,858
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 7,521,904	\$ 28,638	\$ (139,659)	\$ -	\$ 7,410,883
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
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	9,571,022	827,812	(67,895)	-436.60	10,330,502
60		Total Undistributed Items	\$ 9,571,646	\$ 827,812	\$ (67,895)	\$ (437)	\$ 10,331,126
61		Total Utility Plant in Service	\$ 228,122,594	\$ 22,826,550	\$ (592,484)	\$ (437)	\$ 250,356,224

**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  
CHICO DISTRICT**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2023 (b)	Balance 1/1/2023 (c)
		<b>RATE BASE</b>		
1		Utility Plant		
2		Plant in Service	\$240,025,721	\$218,551,572
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$10,332,488	\$9,640,609
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>	\$250,358,209	\$228,192,180
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$87,303,353	\$81,139,219
10		General Office Prorate	\$4,687,448	\$3,895,246
11		<b>Total Accumulated Depreciation (=Line 9 + Line 10)</b>	\$91,990,801	\$85,034,465
12		Less Other Reserves		
13		Deferred Income Taxes	\$19,938,084	\$18,741,763
14		Deferred Investment Tax Credit	\$188,099	\$189,599
15		Other Reserves (General Office Prorate)	\$683,877	\$766,388
16		<b>Total Other Reserves (=Line 13 + Line 14 + Line 15)</b>	\$20,810,061	\$19,697,750
17		Less Adjustments		
18		Contributions in Aid of Construction	\$14,749,404	\$14,038,968
19		Advances for Construction	\$39,896,364	\$36,408,394
20		Other		
21		<b>Total Adjustments (=Line 18 + Line 19 + Line 20)</b>	\$54,645,767	\$50,447,362
22		<b>Add Materials and Supplies</b>	\$819,001	\$559,382
23		<b>Add Working Capital (Tank Painting)</b>	\$68,156	\$155,493
24		<b>Add Working Cash (=Line 37)</b>	\$3,526,514	\$3,355,660
25		<b>TOTAL RATE BASE</b>		
26		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	\$87,257,095	\$76,927,645

**Notes:**

1 Cal Water does not include CWIP in rate base.

<b>Working Cash</b>				
27		<b>Determination of Operational Cash Requirement</b>		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$18,454,101	\$17,450,370
29		Purchased Power & Commodity for Resale*	\$3,400,000	\$3,081,719
30		Meter Revenues: Bimonthly Billing	\$4,157,238	\$4,693,502
31		Other Revenues: Flat Rate Monthly Billing	\$47,516	\$37,452
32		Total Revenues (=Line 30 + Line 31)	\$ 4,204,754	\$ 4,730,955
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	1.13%	0.79%
34		5/24 x Line 25 x (100% - Line 33)	3,801,158	3,606,714
35		1/24 x Line 28 x Line 33	8,689	5,756
36		1/12 x Line 29	283,333	256,810
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$ 3,526,514	\$ 3,355,660
		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 (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	84,515,798.89	354,746.78	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	7,676,650.06				
4	(b) Charged to Account 504		58,010.11			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	35,511.06				
9	(g) All other credits <sup>1</sup>		68.55			
10	Total credits	\$7,712,161.12	\$58,078.66	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	202,379.56	10,972.64			
13	(b) Cost of removal	580,052.20				
14	(c) All other debits <sup>1</sup>	20,172.94				
15	Total debits	802,604.70	10,972.64	0.00	0.00	0.00
16	Balance in reserve at end of year	91,425,355.31	401,852.80	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)

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		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements	1,853.64	630.48	-	-	2,484.12
3	312	Collecting and Impounding Reservoirs	17,070.89	922.32	(41,734.79)	-	(23,741.58)
4	313	Lake, river and Other Intakes	-	-	-	-	-
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	4,595,861.10	297,000.96	-	-	4,892,862.06
7	316	Supply Mains	-	-	-	-	-
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	4,614,785.63	298,553.76	(41,734.79)	-	4,871,604.60
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	4,578,478.57	576,017.88	(5,391.16)	-	5,149,105.29
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	4,654,394.06	588,471.84	(99,213.75)	-	5,143,652.15
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	9,232,872.63	1,164,489.72	(104,604.91)	-	10,292,757.44
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	50,009.73	13,763.40	-	-	63,773.13
21	332	Water Treatment Equipment	422,653.57	114,943.44	(7,615.34)	-	529,981.67
22		Total Water Treatment Plant	472,663.30	128,706.84	(7,615.34)	-	593,754.80
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	178,846.22	19,196.04	(5,004.19)	-	193,038.07
26	342	Reservoirs and Tanks	1,870,519.12	160,728.48	(4,894.47)	-	2,026,353.13
27	343	Transmission and Distribution Mains	33,587,627.38	2,385,278.16	(91,587.19)	(129,503.32)	35,751,815.03
28	344	Fire Mains	-	-	-	-	-
29	345	Services	18,166,026.19	1,756,805.52	(21,575.60)	(28,775.32)	19,872,480.79
30	346	Meters	3,405,896.16	254,610.48	(90,549.37)	15,130.00	3,585,087.27
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	5,843,131.20	335,736.96	(6,322.45)	(44,100.92)	6,128,444.79
33	349	Other Transmission and Distribution Plan	-	-	-	-	-
34		Total Transmission and Distribution P	63,052,046.27	4,912,355.64	(219,933.27)	(187,249.56)	67,557,219.08
35							

36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	2,349,322.22	130,226.64	(1,932.40)	-	2,477,616.46
38	372	Office Furniture and Equipment	168,404.55	21,480.60	(1,557.17)	-	188,327.98
39	373	Transportation Equipment	747,881.41	119,436.00	(94,219.83)	(3,500.00)	769,597.58
40	374	Stores Equipment	40,157.08	2,620.56	-	-	42,777.64
41	375	Laboratory Equipment	(7,790.82)	747.36	(4,170.94)	-	(11,214.40)
42	376	Communication Equipment	8,345.00	776.52	(1,234.75)	-	7,886.77
43	377	Power Operated Equipment	26,390.68	3,272.88	-	-	29,663.56
44	378	Tools, Shop and Garage Equipment	76,499.09	38,530.08	(36,544.31)	-	78,484.86
45	379	Other General Plant	2,752.75	375.84	-	-	3,128.59
46	390	Other Tangible Property	623.99	-	-	-	623.99
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	3,412,585.95	317,466.48	(139,659.40)	(3,500.00)	3,586,893.03
***	380	Leased Property	-	-	-	-	-
***		Pension non-service	-	-	-	-	-
***		GO Allocation	3,730,845.11	855,077.62	(66,504.49)	3,708.12	4,523,126.36
49		Total	84,515,798.89	7,676,650.06	(580,052.20)	(187,041.44)	91,425,355.31

**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		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	14,704,205	14,529,632	\$174,574
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	8,588,109	8,561,983	\$26,125
6		601-3 Industrial Sales	100,546	83,170	\$17,376
7		601-4 Sales to Public Authorities	1,195,828	1,236,715	(\$40,887)
8		Sub-total	\$ 24,588,688	\$ 24,411,500	\$177,188
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	(704)	(12,501)	\$11,796
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ (704)	\$ (12,501)	\$11,796
20	604	Private Fire Protection Service	316,491	300,426	\$16,065
21	605	Public Fire Protection Service	35,112	34,916	\$196
22	606	Sales to Other Water Utilities for Resale	(352)	-	(\$352)
23	607	Sales to Governmental Agencies by Contracts			\$0
24	608	Interdepartmental Sales			\$0
25	609	Other Sales or Service	63,556	82,128	(\$18,572)
26		Sub-total	\$ 414,807	\$ 417,470	(\$2,664)
27		Total Water Service Revenues	\$ 25,002,790	\$ 24,816,470	\$186,321
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges	387,485	3,682,268	(\$3,294,783)
30	611	Miscellaneous Service Revenues	23,105	16,460	\$6,645
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	100,652	96,203	\$4,448
34	615	Recycled Water Revenues	(409)	(960)	\$551
35		Total Other Water Revenues	\$ 510,833	\$ 3,793,972	(\$3,283,139)
36	501	Total operating revenues	\$ 25,513,624	\$ 28,610,442	(\$3,096,818)

**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		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B		24,123	24,504	\$ (381)
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		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		618	735	\$ (117)
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			89,034	84,234	\$ 4,800
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>				\$ 113,774	\$ 101,873	\$ 11,902
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		589,562	707,971	\$ (118,409)
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			9,246	16,982	\$ (7,736)
27	724	Pumping labor and expenses	A	B		2,787	4,991	\$ (2,205)
28	725	Miscellaneous expenses	A			168,374	156,389	\$ 11,985
29	726	Fuel or power purchased for pumping	A	B	C	3,400,000	3,081,719	\$ 318,281
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		87,251	101,569	\$ (14,318)
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		1,782	-	\$ 1,782
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		48,789	98,201	\$ (49,413)
36	733	Maintenance of other pumping plant	A	B		-	289	\$ (289)
37		<b>Total pumping expenses</b>				\$ 4,307,790	\$ 4,168,111	\$ 139,679

**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		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B	69,501	78,260	\$ (8,759)	
41	741	Operation supervision, labor and expenses					\$ -	
42	742	Operation labor and expenses	A		218,673	178,800	\$ 39,873	
43	743	Miscellaneous expenses	A	B	69,088	36,926	\$ 32,162	
44	744	Chemicals and filtering materials	A	B	244,833	212,456	\$ 32,377	
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B	2,213	136	\$ 2,078	
47	746	Maintenance of structures and equipment					\$ -	
48	747	Maintenance of structures and improvements	A	B	-	-	\$ -	
49	748	Maintenance of water treatment equipment	A	B	787	2,245	\$ (1,458)	
50		<b>Total water treatment expenses</b>			\$ 605,094	\$ 508,821	\$ 96,272	
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B	457,738	416,617	\$ 41,121	
54	751	Operation supervision, labor and expenses					\$ -	
55	752	Storage facilities expenses	A		(78)	3,179	\$ (3,257)	
56	752	Operation labor and expenses		B			\$ -	
57	753	Transmission and distribution lines expenses	A		116,554	105,933	\$ 10,621	
58	754	Meter expenses	A		52,560	71,555	\$ (18,995)	
59	755	Customer installations expenses	A		-	-	\$ -	
60	756	Miscellaneous expenses	A		568,164	594,245	\$ (26,080)	
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B	596,085	574,745	\$ 21,340	
63	758	Maintenance of structures and plant					\$ -	
64	759	Maintenance of structures and improvements	A	B	-	-	\$ -	
65	760	Maintenance of reservoirs and tanks	A	B	23,216	17,753	\$ 5,463	
66	761	Maintenance of trans. and distribution mains	A		74,187	25,048	\$ 49,139	
67	761	Maintenance of mains		B			\$ -	
68	762	Maintenance of fire mains	A				\$ -	
69	763	Maintenance of services	A		134,331	113,833	\$ 20,499	
70	763	Maintenance of other trans. and distribution plant		B			\$ -	
71	764	Maintenance of meters	A		3,275	15,077	\$ (11,802)	
72	765	Maintenance of hydrants	A		14,628	2,074	\$ 12,554	
73	766	Maintenance of miscellaneous plant	A		-	-	\$ -	
74		<b>Total transmission and distribution expenses</b>			\$ 2,040,660	\$ 1,940,057	\$ 100,603	

## 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			
75		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	771	Supervision	A	B	570,400	525,330	\$ 45,070	
78	771	Superv., meter read., other customer acct expenses					\$ -	
79	772	Meter reading expenses	A	B	3,449	3,177	\$ 272	
80	773	Customer records and collection expenses	A		262,777	264,495	\$ (1,718)	
81	773	Customer records and accounts expenses		B			\$ -	
82	774	Miscellaneous customer accounts expenses	A		1,873,089	1,660,499	\$ 212,590	
83	775	Uncollectible accounts	A	B	103,962	109,541	\$ (5,580)	
84		<b>Total customer account expenses</b>			<b>\$ 2,813,677</b>	<b>\$ 2,563,043</b>	<b>\$ 250,634</b>	
85		<b>VI. SALES EXPENSES</b>						
86		<b>Operation</b>					\$ -	
87	781	Supervision	A	B			\$ -	
88	781	Sales expenses					\$ -	
89	782	Demonstrating selling expenses	A				\$ -	
90	783	Advertising expenses	A				\$ -	
91	784	Miscellaneous, jobbing and contract work	A				\$ -	
92	785	Merchandising, jobbing and contract work	A				\$ -	
93		<b>Total sales expenses</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
94		<b>VII. RECYCLED WATER EXPENSES</b>						
95		<b>Operation and Maintenance</b>						
96	786	Recycled water operation and maint. expenses					\$ -	
97		<b>Total recycled water expenses</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

98		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
99		<b>Operation</b>						
100	791	Administrative and general salaries	A	B	C	116,903	57,767	\$ 59,136
101	792	Office supplies and other expenses	A	B	C	43,120	58,286	\$ (15,166)
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			66,343	56,366	\$ 9,977
105	795	Employees' pensions and benefits	A	B	C	1,637,246	2,030,196	\$ (392,950)
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	-	-	\$ -
108	798	Outside services employed	A			1,000	-	\$ 1,000
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			6,216,769	5,529,089	\$ 687,680
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	C	79,100	50,682	\$ 28,418
114		<b>Total administrative and general expenses</b>				\$ 8,160,481	\$ 7,782,386	\$ 378,095
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	(6,266)	(3,223)	\$ (3,043)
118	812	Administrative expenses transferred - Cr.	A	B	C	(92,246)	(103,014)	\$ 10,768
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		<b>Total miscellaneous</b>				\$ (98,511)	\$ (106,236)	\$ 7,725
121		<b>Total operating expenses</b>				\$ 17,942,965	\$ 16,958,054	\$ 984,910

**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	\$ (16,540.05)	\$ (16,540.05)
2	California corporate franchise taxes	\$ (444,994.14)	\$ (444,994.14)			
3	Property taxes	\$ 322,959.84	\$ 322,959.84			
4	Other taxes	\$ 440,451.46	\$ 440,451.46			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 301,877.11	\$ 301,877.11	\$ -	\$ -	\$ -



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

STREAMS									FLOW IN .....(unit) <sup>2</sup>				Annual Quantities Diverted .....(Unit)	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions		.....(Unit)						
				Claim	Capacity	Max.	Min.							
1	n/a													
2														
3														
4														
5														
WELLS									Pumping Capacity (GPM)	Annual Quantities Pumped (AF)	Remarks			
Line No.	At Plant (Name or Number)	Location		Number	Dimensions	<sup>1</sup> Depth to Water								
<b>Hamilton City</b>														
6	001-1	N. Side E. 1St St. @ Walsh Ave.		1110002-001	12"/14"	31	600	113						
7	002-1	S/E Corner Of 5Th St. & Broadway		1110002-002	12"	26	850	118						
8	002-2	S/E Corner Of 5Th St. & Broadway		1110002-003	12"	28	550	67						
<b>Chico</b>														
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"	90	1000	0						
12	005-2	S/E Corner Of Locust & E. 16Th St.		0410002-005	16"	87	1200	353						
13	007-4	So. Side Of 10Th St. +/- 100' E/O Linden		0410002-006	20"/16"	97	880	1						
14	008-1	So. Side Of 6Th Ave. Between Esplanade & Oleander		0410002-007	14"/16"	83	600	1011						
15	009-3	n/a		0410002-147	n/a	90	n/a	716						
16	011-1	So. Side Of W. 16Th St. +/- 100' W/O Salem St.		0410002-010	20"/16"/12"	82	600	0						
17	012-1	So. Side Of E. 1St St. @ Arbutus Ave.		0410002-011	20"/16"/12"	93	475	1						
18	013-1	S/W Corner Of Chestnut & W. 12Th St.		0410002-012	16"	78	650	0						
19	014-1	Spruce Ave. Between 8Th & 9Th Aves.		0410002-013	16"	85	550	0						
20	015-1	Deveny N/O Dayton Road		0410002-014	16x10"	70	750	0						
21	016-1	East Side Of Sherman Ave. +/- 150' S/O E. 5Th Ave.		0410002-015	16"/10"	94	900	825						
22	017-1	Iroquois Ave. N/O W. 11Th Ave.		0410002-017	16"/10"	78	900	170						
23	018-1	Fir Street Bet. E. 8Th & 9Th		0410002-018	16"	106	900	554						
24	019-1	Cohasset Road Across From Community Hospital		0410002-019	16"/10"	74	700	316						
25	020-1	West Side Of Bryant St. +/- 250' N/O Vallombrosa		0410002-020	10"	107	900	17						
26	021-1	On Citrus Between 1559 & 1575		0410002-021	16"/10"	80	600	662						
27	022-1	East Side Of Montclair N/O Manzanita Ave.		0410002-022	20"/16"/10"	93	800	0						
28	023-1	So. Side Of Humboldt Ave. @ Orient St.		0410002-023	n/a	89		411						
29	024-1	So. Side Of Lindo Ave. +/- 200' W/O Longfellow		0410002-024	20"/16"/10"	123	640	116						
30	025-1	Cohasset Road & East Ave.		0410002-025	20"/16"	82	1000	0						
31	026-1	West Side Of Larch St. +/- 150' N/O Vallombrosa		0410002-026	16"	134	640	738						
32	027-1	E. Lassen Ave. W/O Santos Way		0410002-027	16"/20"	73	1000	210						
33	028-1	East Side Of Madrone Ave. Across From Hawthorne		0410002-028	16"/20"	99	800	122						
34	029-1	N/E Of Neal Dow Ave. @ E. Lindo Ave.		0410002-029	16"	97	1000	350						
35	030-1	East Side Of White Ave. +/- 100' S/O Cabrillo Dr.		0410002-030	n/a	75		0						
36	031-1	No. Side Of East Ave. +/- 150' E/O Ceres Ave.		0410002-031	16"	100	950	37						
37	032-1	S/S Of East Ave. +/- 200' E/O Mariposa Ave.		0410002-032	16"	111	950	160						
38	033-1	Hooker Oak Avenue Near Juniper Street		0410002-033	16"	144	530	493						
39	034-1	S/E Corner Of Sheridan & E. 1St. Ave.		0410002-034	16"	97	1200	574						
40	035-1	So. Side Of E. 20Th St. @ 'C' St.		0410002-035	16"	97	700	423						
41	037-1	S/S Of Lupin Ave. @ Turnbridge Welles		0410002-036	n/a	79		94						
42	038-1	1077 Palmetto Ave. East Side Of Hwy. 99		0410002-037	16"	105	760	55						
43	039-1	1872 Modoc Dr. @ Inyo		0410002-038	16"	117	1000	160						
44	040-1	Menlo Way Off Esplanade		0410002-039	16"	75	825	89						
45	041-1	No. Side Of Morrow Lane +/- 75' W/O Notre Dame Blv		0410002-040	14"/12"	107	1100	0						
46	042-1	Rose Avenue		0410002-041	16"	64	850	96						
47	044-1	So. Side Of Boeing Ave./Cohasset Road		0410002-043	10"/12"/14"	116	450	445						
48	046-1	Hickory & Seventh		0410002-045	16"	70	500	986						
49	047-1	Guyann Between Meier Dr. & William Ct.		0410002-047	n/a	57	800	0						
50	048-1	East Lassen Behind 1055 E. Lassen		0410002-048	16"	74	900	0						
51	049-1	Manzanita Ave. +/- 200' E/O Cactus Ave.		0410002-049	16"	142	700	749						
52	050-1	Bruce Road & California Park Drive		0410002-050	16"	143	850	559						
53	051-1	So. Side Of W. 22Nd St. +/- 500' W/O Park Ave.		0410002-051	16"	92	1100	0						
54	052-1	West Side Of Alba Ave. Off White & Tom Polk Ave.		0410002-052	16"	78	1100	509						
55	053-1	East Side Of Notre Dame Blvd. +/- 400' S/O 20Th St		0410002-053	16"	137	850	611						
56	054-1	Vermillion Circle @ Rhonda Lane		0410002-054	16"	125	1770	104						
57	055-1	Willowbrook Off W. 8Th Ave. & Greenwich		0410002-055	16"	64	900	0						
58	056-1	West Side Of Silverbell +/- 100' N/O Cimarron Road		0410002-056	16"	58	900	88						
59	057-1	N/S Of Springfield Dr. @ Heritage Oak Dr.		0410002-057	n/a	116		461						
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"	58	1100	133						
62	061-1	n/a		0410002-061	16"	111	1100	448						
63	062-1	No. Side Of Eaton Road +/- 100' W/O Ceres Ave.		0410002-062	16"	81	1000	37						
64	063-1	W. Shasta Ave. E/O Cussick Ave.		0410002-063	16"	56	1050	0						
65	064-1	297' E/O Marauder St. N/O Ryan		0410002-064	16"	144	900	532						
66	065-1	Picholine Way		0410002-065	16"	162	n/a	778						

67	067-1	East Side Of Yosemite Drive @ Idyllwild	0410002-069	16"	212	1200	689	
68	068-1	West Sacramento Ave.	0410002-073	16"	48	1200	0	
69	069-1	Newport Dr. +/- 150' W/O Prarie Creek Dr.	0410002-074	20"	52	1000	276	
70	070-1	1768 East Avenue (N/E Corner Tuolumne Dr.)	0410002-075	16"	146	950	1309	
71	071-1	S/W Corner Of Flying "V" St. & Larocco Dr.	0410002-076	16"	110	525	332	
72	072-1	3003 Ceanothus Ave. @ Foothill Park Subdivision	0410002-077	n/a	120		213	
73	075-1	Valley Court	0410002-134	16	59	725	195	
74	076-1	Se Corner Of East 20Th & Preservation Oak Drive	0410002-136	16	170	1300	927	
75	079-1	2151 Springfield Drive	0410002-140	16.625	110	1100	211	
76	080-1	Lot #19 - S/West Of Degarmo Dr. & Penzance Ave.	0410002-143	16	51	850	514	
77								
	<b>Wells-Leased</b>							
78	S-1	n/a	0410002-067	n/a	n/a	n/a	496	
79	S-2	n/a	0410002-070	n/a	n/a	n/a	7	
80	S-3	n/a	0410002-145	n/a	n/a	n/a	52	
81	S-4	n/a	0410002-146	n/a	n/a	n/a	214	
TUNNELS AND SPRINGS					FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	
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) <sup>2</sup>		
89								
90								
* 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			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	9	5,796,000	
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		-	5,252		-	27,978		61,996	44,728
12	Cast Iron (cement lined)									
13	Concrete		-				-		-	-
14	Copper	-	-	-						
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	-		-	-	-	16,383		379,295	400,944
19	Welded steel									
20	Wood									
21	Other	-	240	4,148	1,413	-	5,694	895	319,275	555,325
22	Total	-	240	9,400	1,413	-	50,055	895	760,566	1,000,997

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	19,493	5,395	1,250	-		-		-	166,092
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	11,378	87,367	-	-	-	-	-	-	895,367
31	Welded steel									-
32	Wood									-
33	Other	1,146	195,585	569	70	-	-	834	-	1,085,194
34	Total	32,017	288,347	1,819	70	-	-	918	-	2,146,737

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

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	26,033	26,170	0	0
Commercial	3,144	3,167	0	0
Industrial	23	23	0	0
Public authorities	430	431	0	0
Irrigation	40	33	0	0
Other (speci Multiple Residence	12,321	12,628	0	0
Agriculture	0	0	0	0
Subtotal	41,991	42,452	0	0
Private fire connections	0	0	533	563
Public fire hydrants	0	0	4,282	4,299
Total	41,991	42,452	4,815	4,862

**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	23,434	23,110
3/4 - in	396	395
1 - in	5,838	5,682
1 1/4 - in		
1 1/2 - in	478	461
2 - in	1,131	1,072
2 1/2 - in		
3 - in	156	154
4 - in	45	44
6 - in	10	10
8 - in		
10 - in		
12 - in		
Other		
Total	31,488	30,928

**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 . . . . .	_____ 12,979
2. More than 10, but less than 15 years . . . . .	_____ 9,070
3. More than 15 years . . . . .	_____ 9,439

**SCHEDULE D-7**

**Water Delivered to Metered Customers by Months and Years in 2023 in thousands of CCF(Unit Chosen)<sup>1</sup>  
Chico - 104**

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	274	244	243	283	415	635	739	2,833
Commercial	90	79	80	90	133	199	208	879
Industrial	2	2	2	3	2	4	4	18
Public authorities	12	14	14	14	31	48	45	178
Irrigation	-	-	-	-	-	-	-	-
Other (specify) Other Sales & Svc	1	1	0	(0)	(0)	0	1	3
								-
<b>Total</b>	<b>380</b>	<b>339</b>	<b>340</b>	<b>390</b>	<b>581</b>	<b>886</b>	<b>996</b>	<b>3,912</b>

  

Classification of Service	During Current Year							Subtotal	Total	Total Prior Year
	August	September	October	November	December					
Residential	726	769	591	425	344	2,856	5,690	6,000		
Commercial	226	238	191	145	115	916	1,795	1,897		
Industrial	4	3	3	2	3	15	34	27		
Public authorities	60	57	45	26	18	207	385	428		
Irrigation	-	-	-	-	-	-	-	-		
Other (specify) Other Sales & Svc	1	1	1	0	1	4	7	16		
								-		
<b>Total</b>	<b>1,017</b>	<b>1,070</b>	<b>831</b>	<b>599</b>	<b>482</b>	<b>3,998</b>	<b>7,910</b>	<b>8,368</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 4280.23

Total population served 115,389

## 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>\$ 760,606</u>
100-3	Construction Work in Progress	<u>\$ 4,892,315</u>
241	Advances for Construction	<u>\$ 39,896,364</u>
265	Contributions in Aid of Construction	<u>\$ 14,750,924</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, 2023, through December 31, 2023.

\_\_\_\_\_  
Corporate Controller & Principal Accounting Officer  
Title (Please Print)

  
\_\_\_\_\_  
Signature

\_\_\_\_\_  
408-367-8521  
Telephone Number

\_\_\_\_\_  
March 25, 2023  
Date

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