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Examined _____

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2023
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, 2023

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2024

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	6
Schedule A-1c - Account 302 - Franchises and Consents	6
Schedule A-4 - District Rate Base and Working Cash	7
Schedule A-5 - Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves	8
Schedule A-5a - Account 250 - Analysis of Entries in Depreciation Reserve	9-10
Schedule B-1 - Account 501 - Operating Revenues	11
Schedule B-2 - Account 502 - Operating Expenses - For Class A, B, and C Water Utilities	12-15
Schedule B-4 - Account 507 - Taxes Charged During Year	16
Schedule D-1 - Sources of Supply and Water Developed	17
Schedule D-2 - Description of Storage Facilities	17
Schedule D-3 - Description of Transmission and Distribution Facilities	18
Schedule D-4 - Number of Active Service Connections	19
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	19
Schedule D-6 - Meter Testing Data	19
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	20
End of Year Balances in Selected Accounts	21
Declaration	22
Index	23

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 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, 2023 through December 31, 2023. 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	146,855	-	-	-	\$ 146,855
5		Total Intangible Plant	\$ 146,855	\$ -	\$ -	\$ -	\$ 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	1,726,455	-	-	-	\$ 1,726,455
22	322	Boiler Plant Equipment		-			\$ -
23	323	Other Power Production Equipment		-			\$ -
24	324	Pumping Equipment	4,241,219	20,730	(4,217)	-	\$ 4,257,732
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ 5,967,673	\$ 20,730	\$ (4,217)	\$ -	\$ 5,984,187
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	600,921	62,988	-	-	\$ 663,909
30	332	Water Treatment Equipment	4,037,722	192,081	(19,839)	-	\$ 4,209,964
31		Total Water Treatment Plant	\$ 4,638,643	\$ 255,069	\$ (19,839)	\$ -	\$ 4,873,873

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	259,147	-	-	\$ 284,030
34	342	Reservoirs and Tanks	1,072,545	-	(78,705)	-	\$ 993,840
35	343	Transmission and Distribution Mains	11,945,363	657,061	(199)	-	\$ 12,602,225
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	7,437,400	1,059,316	(1,067)	-	\$ 8,495,649
38	346	Meters	846,323	16,180	-	-	\$ 862,503
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	1,217,565	209,006	-	-	\$ 1,426,571
41	349	Other Transmission and Distribution Plant		-			\$ -
42		Total Transmission and Distribution Plant	\$ 22,544,079	\$ 2,200,710	\$ (79,971)	\$ -	\$ 24,664,818
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	123,474	-	-	-	\$ 123,474
46	372	Office Furniture and Equipment	61,154	717	-	-	\$ 61,871
47	373	Transportation Equipment	359,737	46,554	-	-	\$ 406,290
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	201,122	16,348	-	-	\$ 217,471
53	379	Other General Plant	2,739	-	-	-	\$ 2,739
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 934,510	\$ 63,619	\$ -	\$ -	\$ 998,128
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	1,772,837	153,335	(12,576)	(81)	1,913,516
60		Total Undistributed Items	\$ 1,773,354	\$ 153,335	\$ (12,576)	\$ (81)	\$ 1,914,033
61		Total Utility Plant in Service	\$ 38,067,537	\$ 2,693,464	\$ (116,603)	\$ (81)	\$ 40,644,317

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 12/31/2023 (b)	Balance 1/1/2023 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	\$38,731,682	\$36,295,580
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$1,913,883	\$1,751,846
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)	\$40,645,565	\$38,047,426
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$15,482,214	\$14,377,499
10		General Office Prorate	\$868,254	\$707,826
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$16,350,468	\$15,085,325
12		Less Other Reserves		
13		Deferred Income Taxes	\$3,298,198	\$3,449,363
14		Deferred Investment Tax Credit	\$8,980	\$10,270
15		Other Reserves (General Office Prorate)	\$126,674	\$139,264
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$3,433,852	\$3,598,897
17		Less Adjustments		
18		Contributions in Aid of Construction	\$1,320,337	\$1,052,395
19		Advances for Construction	\$113,413	\$123,240
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$1,433,750	\$1,175,635
22		Add Materials and Supplies	\$241,814	\$166,103
23		Add Working Capital (Tank Painting)	\$69,362	\$92,111
24		Add Working Cash (=Line 37)	\$730,026	\$682,416
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$20,399,335	\$19,036,088

Notes:

1 Cal Water does not include CWIP in rate base.

Working Cash				
27		Determination of Operational Cash Requirement		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$3,820,400	\$3,510,812
29		Purchased Power & Commodity for Resale*	\$726,605	\$535,899
30		Meter Revenues: Bimonthly Billing	\$971,492	\$987,192
31		Other Revenues: Flat Rate Monthly Billing	\$8,216	\$7,386
32		Total Revenues (=Line 30 + Line 31)	\$979,708	\$994,578
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.84%	0.74%
34		5/24 x Line 25 x (100% - Line 33)	\$789,242	\$725,988
35		1/24 x Line 28 x Line 33	\$1,335	\$1,086
36		1/12 x Line 29	\$60,550	\$44,658
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$730,026	\$682,416
		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

Line No.	Item (a)	Account 250	Account 251	Account 252	Account 253	Account 259
		Utility Plant (b)	Limited-Term Utility Investments (c)	Utility Plant Acquisition Adjustments (d)	Other Property (e)	Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	15,000,158.62	68,619.41	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,354,979.79				
4	(b) Charged to Account 504		12,207.23			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	476.05				
9	(g) All other credits ¹	210.80				
10	Total credits	\$1,355,666.64	\$12,207.23	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	116,345.94				
13	(b) Cost of removal	-				
14	(c) All other debits ¹	-				
15	Total debits	116,345.94	0.00	0.00	0.00	0.00
16	Balance in reserve at end of year	16,239,479.32	80,826.64	0.00	0.00	0.00
17						
18	State method of determining depreciation charges.					
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$					
24						
25	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	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)
	Acct.						
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	83,023.00	10,772.76	-	-	93,795.76
3	312	Collecting and Impounding Reservoirs	88,782.90	3,438.24	-	-	92,221.14
4	313	Lake, river and Other Intakes	5,515.84	-	-	-	5,515.84
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	(520.17)	1,231.08	-	-	710.91
7	316	Supply Mains	712,155.64	17,358.96	-	-	729,514.60
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	888,957.21	32,801.04	-	-	921,758.25
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	385,823.94	105,119.28	-	-	490,943.22
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	519,324.47	128,933.28	(4,216.94)	-	644,040.81
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	905,148.41	234,052.56	(4,216.94)	-	1,134,984.03
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	168,043.16	16,044.48	-	-	184,087.64
21	332	Water Treatment Equipment	2,690,729.69	155,933.76	(19,839.29)	-	2,826,824.16
22		Total Water Treatment Plant	2,858,772.85	171,978.24	(19,839.29)	-	3,010,911.80
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	9,948.63	76.20	-	-	10,024.83
26	342	Reservoirs and Tanks	932,422.41	44,485.56	(78,704.51)	-	898,203.46
27	343	Transmission and Distribution Mains	4,687,510.57	308,098.08	(199.32)	-	4,995,409.33
28	344	Fire Mains	-	-	-	-	-
29	345	Services	2,764,068.54	300,738.48	(1,067.27)	-	3,063,739.75
30	346	Meters	455,803.65	24,155.88	-	-	479,959.53
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	223,551.19	25,690.56	-	-	249,241.75
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	9,073,304.99	703,244.76	(79,971.10)	-	9,696,578.65
35							

36		V. GENERAL PLANT					
37	371	Structures and Improvements	79,851.12	3,346.80	-	-	83,197.92
38	372	Office Furniture and Equipment	22,611.04	3,762.00	-	-	26,373.04
39	373	Transportation Equipment	248,043.18	29,066.64	-	-	277,109.82
40	374	Stores Equipment	15,730.60	1,313.52	-	-	17,044.12
41	375	Laboratory Equipment	27,636.22	1,416.84	-	-	29,053.06
42	376	Communication Equipment	8,956.68	247.32	-	-	9,204.00
43	377	Power Operated Equipment	67,560.25	3,669.72	-	-	71,229.97
44	378	Tools, Shop and Garage Equipment	109,470.53	11,544.48	-	-	121,015.01
45	379	Other General Plant	2,535.38	150.12	-	-	2,685.50
46	390	Other Tangible Property	516.93	-	-	-	516.93
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	582,911.93	54,517.44	-	-	637,429.37
***	380	Leased Property	-	-	-	-	-
***		Pension non-service				-	-
***		GO Allocation	691,063.23	158,385.75	(12,318.61)	686.85	837,817.22
49		Total	15,000,158.62	1,354,979.79	(116,345.94)	686.85	16,239,479.32

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	1,952,344	1,932,307	\$20,037
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	2,120,015	2,077,015	\$43,000
6		601-3 Industrial Sales	1,233,875	1,086,292	\$147,583
7		601-4 Sales to Public Authorities	496,428	520,984	(\$24,556)
8		Sub-total	\$ 5,802,661	\$ 5,616,597	\$186,064
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	(1,850)	(301)	(\$1,550)
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ (1,850)	\$ (301)	(\$1,550)
20	604	Private Fire Protection Service	73,484	71,712	\$1,772
21	605	Public Fire Protection Service	5,929	5,899	\$31
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	50,632	39,157	\$11,475
26		Sub-total	\$ 130,045	\$ 116,767	\$13,278
27		Total Water Service Revenues	\$ 5,930,856	\$ 5,733,054	\$197,802
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	(16,528)	252,455	(\$268,982)
30	611	Miscellaneous Service Revenues	4,110	2,575	\$1,535
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	9,109	23,700	(\$14,591)
34	615	Recycled Water Revenues	-	-	\$0
35		Total Other Water Revenues	\$ (3,309)	\$ 278,729	(\$282,038)
36	501	Total operating revenues	\$ 5,927,547	\$ 6,011,783	(\$84,236)

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) in (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		10,550	8,963	\$ 1,587
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		8,500	-	\$ 8,500
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water	A	B	C	340,275	201,291	\$ 138,985
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				\$ 359,325	\$ 210,253	\$ 149,072
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		11,347	8,850	\$ 2,497
23	721	Operation supervision labor and expense			C			\$ -
24	722	Power production labor and expenses	A			-	-	\$ -
25	722	Power production labor, expenses and fuel		B				\$ -
26	723	Fuel for power production	A			-	-	\$ -
27	724	Pumping labor and expenses	A	B		-	800	\$ (800)
28	725	Miscellaneous expenses	A			13,962	31,052	\$ (17,089)
29	726	Fuel or power purchased for pumping	A	B	C	386,330	334,608	\$ 51,722
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		27,949	17,866	\$ 10,083
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		-	-	\$ -
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		14,013	17,421	\$ (3,408)
36	733	Maintenance of other pumping plant	A	B		-	117	\$ (117)
37		Total pumping expenses				\$ 453,601	\$ 410,713	\$ 42,888

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		309,099	288,669	\$ 20,430
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			71,930	65,257	\$ 6,673
43	743	Miscellaneous expenses	A	B		53,890	59,077	\$ (5,187)
44	744	Chemicals and filtering materials	A	B		78,348	87,694	\$ (9,347)
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		14,783	10,457	\$ 4,326
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		7,168	76	\$ 7,092
50		Total water treatment expenses				\$ 535,218	\$ 511,231	\$ 23,987
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		35,166	48,177	\$ (13,011)
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			3,962	6,323	\$ (2,361)
58	754	Meter expenses	A			(144)	12,913	\$ (13,057)
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			119,120	132,664	\$ (13,545)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		99,079	77,259	\$ 21,820
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		13,108	976	\$ 12,133
66	761	Maintenance of trans. and distribution mains	A			56,046	49,761	\$ 6,285
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			8,736	48,926	\$ (40,190)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			(3,655)	(2,400)	\$ (1,255)
72	765	Maintenance of hydrants	A			215	-	\$ 215
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 331,633	\$ 374,599	\$ (42,967)

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

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	126,617	113,382	\$ 13,236	
78	771	Superv., meter read., other customer acct expenses					\$ -	
79	772	Meter reading expenses	A	B	327	9	\$ 318	
80	773	Customer records and collection expenses	A		39,590	37,377	\$ 2,213	
81	773	Customer records and accounts expenses		B			\$ -	
82	774	Miscellaneous customer accounts expenses	A		179,091	164,439	\$ 14,652	
83	775	Uncollectible accounts	A	B	69,447	70,103	\$ (656)	
84		Total customer account expenses			\$ 415,073	\$ 385,310	\$ 29,763	
85		VI. SALES EXPENSES						
86		Operation					\$ -	
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		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	18,961	5,216	\$ 13,745
101	792	Office supplies and other expenses	A	B	C	19,908	10,810	\$ 9,098
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			14,619	11,795	\$ 2,823
105	795	Employees' pensions and benefits	A	B	C	404,572	474,391	\$ (69,819)
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	-	-	\$ -
108	798	Outside services employed	A			6,486	9,350	\$ (2,865)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			1,136,508	997,858	\$ 138,650
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	37,146	31,985	\$ 5,160
114		Total administrative and general expenses				\$ 1,638,197	\$ 1,541,405	\$ 96,793
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	37,763	36,508	\$ 1,255
118	812	Administrative expenses transferred - Cr.	A	B	C	(1,387)	(2,435)	\$ 1,048
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ 36,376	\$ 34,072	\$ 2,304
121		Total operating expenses				\$ 3,769,423	\$ 3,467,584	\$ 301,839

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	\$ (3,063.71)	\$ (3,063.71)			
2	California corporate franchise taxes	\$ (82,426.12)	\$ (82,426.12)			
3	Property taxes	\$ 56,605.90	\$ 56,605.90			
4	Other taxes	\$ 89,840.93	\$ 89,840.93			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 60,957.01	\$ 60,957.01	\$ -	\$ -	\$ -

**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"	28	1150	0	
7	005-1	So. Side Of Ft. Wayne +/- 400' W/O Lincoln St.	0410005-007	10"/16"	30	250	0	
8	010-1	So. Side Feather River Blvd. +/- 400' N/O Safford	0410005-008	16"	30	800	234	
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	2145 (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		27,335	37,495
22	Total	671	453	12,306	400	1,456	26,228	-	110,828	94,493

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	89,216
34	Total	4,208	19,447	-	5,546	-	3,167	1,433	1,058	281,694

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

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	2,663	2,659	0	0
Commercial	694	692	0	0
Industrial	17	17	0	0
Public authorities	99	100	0	0
Irrigation	14	11	0	0
Other (specifi Multiple Residence	661	661	0	0
Agriculture	0	0	0	0
Subtotal	4,148	4,140	0	0
Private fire connections	0	0	104	107
Public fire hydrants	0	0	507	507
Total	4,148	4,140	611	614

**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	3,131
3/4 - in	2	2
1 - in	251	238
1 1/4 - in		
1 1/2 - in	52	52
2 - in	116	106
2 1/2 - in		
3 - in	29	24
4 - in	9	9
6 - in	5	5
8 - in	1	1
10 - in		
12 - in		
Other		
Total	3,698	3,568

**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	2
4. Found fast, requiring billing adjustment	_____

B. Number of Meters in Service Since Last Test

1. Ten years or less	1,414
2. More than 10, but less than 15 years	786
3. More than 15 years	1,498

SCHEDULE D-7

**Water Delivered to Metered Customers by Months and Years in 2023 in thousands of CCF(Unit Chosen)¹
Oroville - 113**

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	23	20	21	23	25	38	42	192
Commercial	17	15	16	18	20	32	35	153
Industrial	2	3	3	4	2	3	5	23
Public authorities	1	1	1	1	4	11	13	31
Irrigation	-	-	-	-	-	-	-	-
Other (specify) Other Sales & Svc	0	0	0	0	1	0	0	2
Total	44	40	40	45	52	84	96	400

Classification of Service	During Current Year							Total	Total Prior Year
	August	September	October	November	December	Subtotal	Total		
Residential	41	43	32	25	24	165	356	373	
Commercial	34	35	28	24	19	141	294	298	
Industrial	52	93	60	42	4	251	274	251	
Public authorities	15	16	11	7	2	52	83	93	
Irrigation	-	-	-	-	-	-	-	-	
Other (specify) Other Sales & Svc	1	1	1	0	0	3	5	3	
Total	142	188	132	99	50	611	1,012	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 239.09

Total population served 11,045

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>230,997</u>
100-3	Construction Work in Progress	\$	<u>569,981</u>
241	Advances for Construction	\$	<u>113,413</u>
265	Contributions in Aid of Construction	\$	<u>1,322,303</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, 2023 through December 31, 2023.

Corporate Controller & Principal Accounting Officer
Title (Please Print)


Signature

408-367-8521
Telephone Number

March 25, 2024
Date

INDEX

	<u>PAGE</u>
Acres Irrigated	20
Advances for construction	21
Construction work in progress	21
Contributions in aid of construction	21
Depreciation and amortization reserves	8
Materials and supplies	21
Meters and services on pipe system	19
Operating expenses	12-15
Operating revenues	11
Population served	20
Rate base	7
Service connections, active	19
Signature	22
Sources of supply and water developed	17
Storage facilities	17
Taxes	16
Transmission and distribution facilities	18
Utility plant in service	4-5