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2018
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA WATER SERVICE COMPANY
(NAME OF CORPORATION)

Name of District: Stockton Location: Stockton San Joaquin
(TOWN OR CITY) (COUNTY)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2018

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2019

TABLE OF CONTENTS

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

GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN MARCH 31, 2019**, with:

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

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the schedules by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2018, through December 31, 2018. Fiscal year reports will not be accepted.

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

See Attached Report CW_W405

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					\$ -
5		Total Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights					\$ -
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements					\$ -
12	312	Collecting and Impounding Reservoirs					\$ -
13	313	Lake, River and Other Intakes					\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells					\$ -
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements					\$ -
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment					\$ -
25	325	Other Pumping Plant					\$ -
26		Total Pumping Plant	\$ -	\$ -	\$ -	\$ -	\$ -
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements					\$ -
30	332	Water Treatment Equipment					\$ -
31		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service (Continued)

See Attached Report CW_W405

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					\$ -
34	342	Reservoirs and Tanks					\$ -
35	343	Transmission and Distribution Mains					\$ -
36	344	Fire Mains					\$ -
37	345	Services					\$ -
38	346	Meters					\$ -
39	347	Meter Installations					\$ -
40	348	Hydrants					\$ -
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements					\$ -
46	372	Office Furniture and Equipment					\$ -
47	373	Transportation Equipment					\$ -
48	374	Stores Equipment					\$ -
49	375	Laboratory Equipment					\$ -
50	376	Communication Equipment					\$ -
51	377	Power Operated Equipment					\$ -
52	378	Tools, Shop and Garage Equipment					\$ -
53	379	Other General Plant					\$ -
54		Total General Plant	\$ -	\$ -	\$ -	\$ -	\$ -
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property					\$ -
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -

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					
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.



Report Id : CW_W406a
 Schedule A-3A
 Dept : 119 STOCKTON

ANNUAL REPORT FOR DEPRECIATION
 ANALYSIS OF DEPRECIATION RESERVE - ACCOUNT no 250

Page 19 of 87
 03/22/2019 15:55:24

ACCOUNT	Begin Balance	Provisions	Retirements	Salvage	Cost to Remove	Other	End Balance
I. SOURCE OF SUPPLY PLANT							
3110 STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3120 COLLECTIONS AND IMPROVEMENTS RES	34,875.09	315.36	0.00	0.00	0.00	0.00	35,190.45
3130 LAKE, REIVER AND OTHER INTAKES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3140 SPRINGS AND TUNNELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3150 WELLS	699,967.69	181,675.44	0.00	0.00	0.00	0.00	881,643.13
3160 SUPPLY MAINS	4,595.91	42.96	0.00	0.00	0.00	0.00	4,638.87
3170 OTHER SOURCE OF SUPPLY PLANT	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SOURCE AND SUPPLY PLANT	739,428.69	182,033.76	0.00	0.00	0.00	0.00	921,462.45
II. PUMPING PLANT							
3210 STRUCTURES AND IMPROVEMENTS	536,386.00	233,163.96	-24,353.24	0.00	-53.08	0.00	745,153.64
3220 BOILER PLANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3230 OTHER POWER PRODUCTION EQUIP	0	0.00	0.00	0.00	0.00	0.00	0.00
3240 PUMPING EQUIPMENT	2,252,964.94	269,011.72	-17,188.89	0.00	-55,825.72	309.97	2,439,272.02
3241 SYS CONTROL COMPUTER EQUIP	65,797.08	27,703.80	0.00	0.00	0.00	0.00	93,500.88
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	2,855,158.02	519,879.48	-41,542.13	0.00	-55,878.80	309.97	3,277,926.54
III. WATER TREATMENT PLANT							
3310 STRUCTURES AND IMPROVEMENTS	70,647.76	18,749.64	0.00	0.00	0.00	0.00	89,397.40
3320 WATER TREATMENT EQUIPMENT	597,506.19	167,476.84	0.00	0.00	0.00	0.00	764,985.03
TOTAL WATER TREATMENT EQUIPMENT	668,153.95	186,228.48	0.00	0.00	0.00	0.00	854,382.43
IV. TRANS AND DIST PLANT							
3410 STRUCTURES AND IMPROVEMENTS	20,891.96	-1,629.00	0.00	0.00	0.00	0.00	19,262.96
3420 RESERVOIRS AND TANKS	1,575,957.08	60,378.00	-3,911.12	0.00	0.00	0.00	1,632,423.96
3421 TANK PAINTINGS	904,201.84	164,035.80	0.00	0.00	0.00	0.00	1,068,237.64
3430 TRANS AND DIST MAINS	31,019,395.10	2,913,519.60	-236,601.00	0.00	-114,012.06	7,526.58	33,589,828.22
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	13,789,333.01	1,234,324.56	-58,351.98	0.00	-3,558.15	0.00	14,961,747.44
3460 METERS	3,136,702.53	292,353.00	-8,411.89	12,777.78	-177.02	0.00	3,433,244.40
3470 METER INSTALLATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	239,071.88	32,577.12	0.00	0.00	0.00	0.00	271,649.00
3490 OTHER TRANS AND DIST MAINS	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANS AND DIST PLANT	50,685,553.40	4,695,559.08	-307,275.99	12,777.78	-117,747.23	7,526.58	54,976,393.62
V. GENERAL PLANT							
3710 STRUCTURES AND IMPROVEMENTS	1,780,204.57	278,292.00	0.00	0.00	0.00	0.00	2,058,496.57
3720 OFFICE FURNITURE AND EQUIPMENT	9,995.50	7,060.56	0.00	0.00	0.00	0.00	17,056.06
3721 OFFICE EQUIPMENT - COMPUTERS	25,729.27	17,771.28	-8,323.56	0.00	0.00	0.00	35,176.99
3722 COMPUTER SOFTWARE	-4,565.88	0.00	0.00	0.00	0.00	0.00	-4,565.88
3730 TRANSPORTATION EQUIPMENT	1,080,069.00	136,355.76	-116,254.48	7,125.00	0.00	0.00	1,107,295.28
3740 STORES EQUIPMENT	5,735.93	1,347.36	0.00	0.00	0.00	0.00	7,083.29
3750 LABORATORY EQUIPMENT	6,212.28	1,145.64	-2,737.93	0.00	0.00	0.00	4,619.99
3760 COMMUNICATION EQUIPMENT	75,667.11	1,290.84	-11,120.87	0.00	0.00	0.00	65,837.08
3770 POWER OPERATED EQUIPMENT	45,124.66	3,118.68	-4,764.87	0.00	0.00	0.00	43,478.47
3780 TOOLS, SHOP AND GARAGE EQUIP	63,109.71	34,551.96	-22,953.93	0.00	0.00	0.00	74,707.74
3790 OTHER GENERAL PLANT	21,033.88	49.44	-18,202.05	0.00	0.00	0.00	2,881.27
3800 LEASED PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3900 OTHER TANGIBLE PROPERTY	1,030.00	0.00	0.00	0.00	0.00	0.00	1,030.00
3910 WATER PLANT PURCHASED	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL PLANT	3,109,346.03	480,983.52	-184,357.69	7,125.00	0.00	0.00	3,413,096.86
DIST GO PLANT ALLOCATION	3,267,135.84	829,847.19	-846,007.68	1,715.70	-455.76	573.64	3,552,808.93
TOTAL DEPRECIATION	61,324,775.93	6,894,531.51	-1,079,183.49	21,618.48	-174,081.79	8,410.19	66,996,070.83

**SCHEDULE A-4
DISTRICT RATE BASE AND WORKING CASH**

See Attached Schedule A-4

Line No.	Acct.	Title of Account (a)	Balance 12/31/2018 (b)	Balance 1/1/2018 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	-	
3		Construction Work in Progress		
4		General Office Prorate		
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)		
6		Less Accumulated Depreciation		
7		Plant in Service		
8		General Office Prorate		
9		Total Accumulated Depreciation (=Line 7 + Line 8)		
10		Less Other Reserves		
11		Deferred Income Taxes		
12		Deferred Investment Tax Credit		
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)		
15		Less Adjustments		
16		Contributions in Aid of Construction		
17		Advances for Construction		
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)		
20		Add Materials and Supplies		
21		Add Working Cash (=Line 34)		
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)		
		Working Cash		
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)		
		Electric power, gas or other fuel purchased for pumping and/or * purchased commodity for resale billed after receipt (metered).		

CALIFORNIA WATER SERVICE COMPANY
DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2018
SCHEDULE A-1d
STOCKTON DISTRICT RATE BASE AND WORKING CASH

Line No.	Title of Account	Balance 12/31/2018	Balance 12/31/2017
1	UTILITY PLANT		
2	PLANT IN SERVICE	\$200,656,347.3	\$ 172,718,868.6
4	GENERAL OFFICE PRORATE	\$ 10,764,703.1	\$ 10,202,683.1
5	RATE BASE WRITE-UP (NET)	\$ -	\$ -
6	PLANT NOT FUNDED BY CALWATER	\$ -	\$ -
7	TOTAL GROSS PLANT (= Line 2 + Line 3 + Line 4 + Line 5 - Line 6)	<u>\$211,421,050.4</u>	<u>\$ 182,921,551.7</u>
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION		
9	PLANT IN SERVICE	\$ 61,649,320.4	\$ 56,724,352.8
10	GENERAL OFFICE PRORATE	\$ 3,713,818.7	\$ 3,468,311.2
11	TOTAL ACCUMULATED DEPRECIATION (= Line 9 + Line 10)	<u>\$ 65,363,139.1</u>	<u>\$ 60,192,664.0</u>
12	LESS OTHER RESERVES		
13	DEFERRED INCOME TAXES	\$ 22,711,367.7	\$ 17,048,845.8
14	DEFERRED ITC	\$ 89,326.2	\$ 94,711.3
15	GENERAL OFFICE PRORATE	\$ 1,239,567.1	\$ 1,120,632.9
16	TOTAL OTHER RESERVES (= Line 13 + Line 14 + Line 15)	<u>\$ 24,040,261.0</u>	<u>\$ 18,264,190.0</u>
17	LESS ADJUSTMENTS		
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$ 5,879,665.1	\$ 4,298,696.1
19	ADVANCES FOR CONSTRUCTION	\$ 4,942,158.4	\$ 5,210,552.3
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$ 956,590.6	\$ 1,573,847.8
21	TOTAL ADJUSTMENTS (= Line 18 + Line 19 - Line 20)	<u>\$ 9,865,232.9</u>	<u>\$ 7,935,400.6</u>
22	ADD MATERIALS AND SUPPLIES	\$ 463,229.8	\$ 445,569.3
23	ADD TANK PAINTING	\$ 453,964.6	\$ 522,535.4
24	ADD ADOPTED WORKING CASH (= Line 38)	\$ 1,834,472.2	\$ 1,801,457.9
25	TOTAL DISTRICT RATE BASE	<u><u>\$114,904,084.1</u></u>	<u><u>\$ 99,298,859.7</u></u>
26	(= Line 7 - Line 11 - Line 16 - Line 21 + Line 22 + Line 23)		<u>\$ 99,298,859.7</u> \$ -

WORKING CASH

27	DETERMINATION OF OPERATIONAL CASH REQUIREMENT		
28	Operating Expenses Excluding Taxes, Depreciation & Uncollectible)	\$ 31,923,533.9	\$ 34,007,183.7
29	Purchased Power & Commodity for Resale*	\$ 14,089,796.3	\$ 16,159,358.1
30	Meter Revenues: Bimonthly Billing	\$ 7,564,978.3	\$ 7,730,663.2
31	Other Revenues: Flat Rate Monthly Billing	\$ 64,330.1	\$ 76,287.7
32	Total Revenues (Line 30 + Line 31)	<u>\$ 7,629,308.4</u>	<u>\$ 7,806,950.9</u>
33	Ratio - Flat Rate to Total Revenues (= Line 31 / Line 32)	0.84%	0.98%
34	5/24 x Line 28 x (100% - Line 33)	\$ 6,594,657.4	\$ 7,015,598.6
35	1/24 x Line 28 x Line 33	\$ 11,215.8	\$ 13,846.3
36	1/12 x Line 29	\$ 1,174,149.7	\$ 1,346,613.2
37	Operational Cash Requirement (= Line 34 + Line 35 - Line 36)	\$ 7,780,022.9	\$ 8,376,058.1
38	Total Adopted	\$ 1,834,472.2	\$ 1,801,457.9

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

Line No.	See Attached 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					
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503					
4	(b) Charged to Account 504					
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered					
9	(g) All other credits ¹					
10	Total credits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired					
13	(b) Cost of removal					
14	(c) All other debits ¹					
15	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ -	\$ -	\$ -	\$ -	\$ -
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						
28						
29						
30						
31						
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39						
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44						

STOCKTON		SCHEDULE A-3 Depreciation and Amortization Reserves				2018	
Line No.	Item (a)		Account 250	Account 251	Account 252	Account 253	
			Utility Plant (b)	Limited Term Utility Investment (c)	Utility Plant Acquisition Adjustments (d)	Other Property (e)	
1	Balance in reserves at beginning of year	(G)	3,267,135.84				
			58,057,640.09	820,730.70	0.00	0.00	
2	Add: Credits to reserves during year						
3	a) Charged to account No. 503	(G)	830,304.66				
			5,662,314.00				
4	b) Charged to account No. 265		256,350.31				
5	c) Charged to clearing accounts	(G)	1,039.34				
			103,716.12				
6	d) Salvage recovered	(G)	0.00				
			0.00				
7	e) All other credits	(G)	40,807.08				
			0.00	(B) 69,654.61			
8	Total Credits		6,894,531.51	69,654.61			
9	Deduct: Debits to reserves during year						
10	a) Book cost of property retires	(G)	546,007.68				
			533,175.81				
11	b) Cost of removal	(G)	455.76				
			173,626.03				
12	c) All other debits	(G)	(2,289.34)		(C) 0.00		
			(27,739.33)				
13	Total Debits		1,223,236.61		0.00		
14	Balances in reserves at end of year		66,996,070.83	890,385.31	0.00	0.00	
15	State method of determining depreciation charges:		Straight Line Remaining Life Method & Liberalized				
16	(A) Depreciation on Intracompany transfers		(B) Amortization charged to 504 (G) General Office Allocation				
17	(C) Amortization charged to 537						
18	Report depreciation in Federal Tax Return for year:		3,542,663.03				
19	Indicate nature of these items and accounts affected						
20			(See Schedule A-3a opposite)				

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.	Acct.	See Attached 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					\$ -
3	312	Collecting and Impounding Reservoirs					\$ -
4	313	Lake, river and Other Intakes					\$ -
5	314	Springs and Tunnels					\$ -
6	315	Wells					\$ -
7	316	Supply Mains					\$ -
8	317	Other Source of Supply Plant					\$ -
9		Total Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements					\$ -
13	322	Boiler Plant Equipment					\$ -
14	323	Other Power Production Equipment					\$ -
15	324	Pumping Equipment					\$ -
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ -	\$ -	\$ -	\$ -	\$ -
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements					\$ -
21	332	Water Treatment Equipment					\$ -
22		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements					\$ -
26	342	Reservoirs and Tanks					\$ -
27	343	Transmission and Distribution Mains					\$ -
28	344	Fire Mains					\$ -
29	345	Services					\$ -
30	346	Meters					\$ -
31	347	Meter Installations					\$ -
32	348	Hydrants					\$ -
33	349	Other Transmission and Distribution Plant					\$ -
34		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements					\$ -
38	372	Office Furniture and Equipment					\$ -
39	373	Transportation Equipment					\$ -
40	374	Stores Equipment					\$ -
41	375	Laboratory Equipment					\$ -
42	376	Communication Equipment					\$ -
43	377	Power Operated Equipment					\$ -
44	378	Tools, Shop and Garage Equipment					\$ -
45	379	Other General Plant					\$ -
46	390	Other Tangible Property					\$ -
47	391	Water Plant Purchased					\$ -
48		Total General Plant	\$ -	\$ -	\$ -	\$ -	\$ -
49		Total	\$ -	\$ -	\$ -	\$ -	\$ -



Acct	Description	Beg of YR Bal	Additions	Retirements	Other	End of YR
I. INTANGIBLE PLANT						
301	ORGANIZATION	2,126.83	0.00	0.00	0.00	2,126.83
302	FRANCHISES AND CONSENTS	1,175.82	0.00	0.00	0.00	1,175.82
303	OTHER INTANGIBLE PLANT	963,647.41	0.00	0.00	0.00	963,647.41
	TOTAL INTANGIBLE PLANT	966,949.86	0.00	0.00	0.00	966,949.86
II. LAND PLANT						
306	LAND AND LAND RIGHTS	1,007,197.90	0.00	0.00	0.00	1,007,197.90
III. SOURCE OF SUPPLY PLANT						
311	STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
312	COLLECTIONS AND IMPROVEMENTS RES	28,409.68	0.00	0.00	0.00	28,409.68
313	LAKE, REIVER AND OTHER INTAKES	0.00	0.00	0.00	0.00	0.00
315	WELLS	3,730,501.40	0.00	0.00	0.00	3,730,501.40
316	SUPPLY MAINS	4,619.28	0.00	0.00	0.00	4,619.28
	TOTAL SOURCE AND SUPPLY PLANT	3,763,530.36	0.00	0.00	0.00	3,763,530.36
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	3,328,529.72	275,603.34	-24,353.24	0.00	3,579,779.82
3211	PAVEMENT	220,125.15	0.00	0.00	0.00	220,125.15
324	PUMPING EQUIPMENT	9,184,813.31	1,045,840.47	-17,188.89	0.00	10,213,464.89
3241	SYS CONTROL COMPUTER EQUIP	982,405.94	10,475.32	0.00	0.00	992,881.26
325	OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00
	TOTAL PUMPING PLANT	13,715,874.12	1,331,919.13	-41,542.13	0.00	15,006,251.12
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	762,182.20	27,467.60	0.00	0.00	789,649.80
332	WATER TREATMENT EQUIPMENT	5,316,790.43	33,703.37	0.00	0.00	5,350,493.80
	TOTAL WATER TREATMENT EQUIPMENT	6,078,972.63	61,170.97	0.00	0.00	6,140,143.60
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	9,337.08	0.00	0.00	0.00	9,337.08
3411	PAVEMENT	12,951.97	0.00	0.00	0.00	12,951.97
342	RESERVOIRS AND TANKS	3,049,393.87	12,725.18	-3,911.12	0.00	3,058,207.93
3421	TANK PAINTINGS	1,431,376.50	0.00	0.00	0.00	1,431,376.50
343	TRANS AND DIST MAINS	107,509,547.81	17,935,029.85	-236,601.00	0.00	125,207,976.66
344	FIRE MAINS	0.00	0.00	0.00	0.00	0.00
345	SERVICES	29,249,397.53	5,198,629.26	-58,351.98	0.00	34,389,674.81
346	METERS	8,779,369.64	445,960.91	-8,411.89	0.00	9,216,918.66
348	HYDRANTS	1,604,787.27	769,812.06	0.00	0.00	2,373,399.33
	TOTAL TRANS AND DIST PLANT	151,646,161.67	24,360,957.26	-307,275.99	0.00	175,699,842.94
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	8,149,901.29	24,578.43	0.00	0.00	8,174,479.72
3711	PAVEMENT	19,342.09	0.00	0.00	0.00	19,342.09
3720	OFFICE FURNITURE AND EQUIPMENT	122,155.69	9,980.24	0.00	0.00	132,115.93
3721	OFFICE EQUIPMENT - COMPUTERS	171,537.67	15,382.82	-8,323.56	0.00	178,596.93
3722	COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	0.00
373	TRANSPORTATION EQUIPMENT	1,865,331.73	348,196.04	-116,254.48	0.00	2,097,273.29
374	STORES EQUIPMENT	35,180.23	0.00	0.00	0.00	35,180.23
375	LABORATORY EQUIPMENT	13,399.17	6,501.81	-2,737.93	0.00	17,163.05
376	COMMUNICATION EQUIPMENT	87,222.56	19,535.36	-11,120.87	0.00	95,637.05
377	POWER OPERATED EQUIPMENT	81,877.43	0.00	-4,764.87	0.00	57,112.56
378	TOOLS, SHOP AND GARAGE EQUIP	384,338.05	195,187.41	-22,953.93	0.00	556,571.53
379	OTHER GENERAL PLANT	22,448.42	0.00	-18,202.05	0.00	4,246.37
380	LEASED PROPERTY	0.00	0.00	0.00	0.00	0.00
	TOTAL OTHER GENERAL PLANT	10,932,734.33	619,342.11	-184,357.69	0.00	11,367,718.75
VIII. DISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	1,030.00	0.00	0.00	0.00	1,030.00
391	UTILITY PLANT PURCHASED	0.00	0.00	0.00	0.00	0.00
	DIST GO PLANT ALLOCATION	10,349,990.13	1,265,851.80	-546,007.68	1,548.14	11,071,382.39
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	10,351,020.13	1,265,851.80	-546,007.68	1,548.14	11,072,412.39
	TOTAL UTILITY PLANT IN SERVICE	198,462,441.00	27,639,241.27	-1,079,183.49	1,548.14	225,024,046.92

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	See Attached ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales			\$ -
4		601-1.2 Residential Low Income Discount (Debit)			\$ -
5		601-2 Commercial Sales			\$ -
6		601-3 Industrial Sales			\$ -
7		601-4 Sales to Public Authorities			\$ -
8		Sub-total	\$ -	\$ -	\$ -
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales			\$ -
11		602-1.2 Residential Low Income Discount (Debit)			\$ -
12		602-2 Commercial Sales			\$ -
13		602-3 Industrial Sales			\$ -
14		602-4 Sales to Public Authorities			\$ -
15		Sub-total	\$ -	\$ -	\$ -
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales			\$ -
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ -	\$ -	\$ -
20	604	Private Fire Protection Service			\$ -
21	605	Public Fire Protection Service			\$ -
22	606	Sales to Other Water Utilities for Resale			\$ -
23	607	Sales to Governmental Agencies by Contracts			\$ -
24	608	Interdepartmental Sales			\$ -
25	609	Other Sales or Service			\$ -
26		Sub-total	\$ -	\$ -	\$ -
27		Total Water Service Revenues	\$ -	\$ -	\$ -
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues			\$ -
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues			\$ -
34	615	Recycled Water Revenues			\$ -
35		Total Other Water Revenues	\$ -	\$ -	\$ -
36	501	Total operating revenues	\$ -	\$ -	\$ -

STOCKTON

SCHEDULE B-1

OPERATING REVENUES - CLASS A WATER

LN NO	ACCT NO	ACCOUNT (A)	UTILITIES		INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	
22		I. Water Service Revenues			
23	601	Metered Sales to General Customers			
24		601.1 Commercial Sales	28,124,172	26,300,623	1,823,549
25		601.2 Industrial Sales	13,226,590	11,983,859	1,242,732
26		601.3 Sales to Public Authorities	3,083,548	3,022,453	61,095
27		Sub-Total	44,434,310	41,306,935	3,127,375
28	602	Unmetered Sales to General Customers			
29		602.1 Commercial Sales	-	-	-
31		602.3 Sales to Public Authorities	-	-	-
32		Sub-Total	-	-	-
34	603	603.1 Metered Sales, Irrigation Customers	134,828	129,423	5,405
		Sub-Total	134,828	129,423	5,405
37	604	Private Fire Protection Service	535,567	558,758	(23,191)
38	605	Public Fire Protection Service	26,112	27,505	(1,393)
39	606	Sales To Other Water Utilities For Resale	-	-	-
42	609	Other Sales or Service	(419,195)	134,779	(553,974)
43		Sub-Total	142,484	721,043	(578,558)
44		Total Water Service Revenue	44,711,622	42,157,401	2,554,222
46		II. Other Water Revenues			
47	611	Miscellaneous Service Revenue	72,895	239,435	(166,540)
48	612	Rent From Water Property	-	-	-
50	614	Other Water Revenues	234,392	375,507	(141,115)
51		Total Other Water Revenues	307,287	614,942	(307,655)
52		III. Water Revenue Adjustment Mechanism Offsets			
53		WRAM / MCBA Adjustments	1,318,113	4,548,780	(3,230,667)
54		WRAM/MCBA Interest	126,821	82,232	44,589
54		Conservation Revenue Billed	(302,013)	(103,922)	(198,090)
55		Total WRAM Adjustments	1,142,922	4,527,090	(3,384,168)
56		Total Operating Revenues	46,161,831	47,299,432	(1,137,601)

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

Line No.	Acct.	See Attached 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			\$ -	
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		\$ -	
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				\$ -	\$ -	
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B			\$ -	
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			\$ -	
28	725	Miscellaneous expenses	A				\$ -	
29	726	Fuel or power purchased for pumping	A	B	C		\$ -	
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B			\$ -	
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			\$ -	
36	733	Maintenance of other pumping plant	A	B			\$ -	
37		Total pumping expenses				\$ -	\$ -	

California Water Service Co

SCHEDULE B-3

STOCKTON

LN NO	ACCT NO	ACCOUNT (A)	OPERATING EXPENSE - CLASS A, B, AND C WATER UTILITIES		INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	
1		I. Source of Supply Expense			
2		Operation			
3	701	Operation Supervision and Engineering	60,788	60,186	602
3	799	Payroll for STI Bonus	56,041	30,075	25,966
5	702	Operation Labor and Expense	-	-	-
6	703	Miscellaneous Expense	495,841	985,595	(489,754)
7	704	Purchased Water	13,711,416	15,749,259	(2,037,843)
8		Maintenance			
9	706	Maint. Supervision and Engineering	229	96	134
11	707	Maint. Of Structures and Improvements	-	-	-
12	708	Maint. Of Reservoirs	-	-	-
14	709	Maint. Of Lake, River other Intakes	-	-	-
15	710	Maint. Of Springs and Tunnels	-	-	-
16	711	Maint. Of Wells	-	-	-
17	712	Maint. Of Supply Mains	-	-	-
18	713	Maint. Of Other Source of Supply Plant	-	-	-
19		Total Source of Supply Expenses	14,324,316	16,825,211	(2,500,895)
20		II. Pumping Expenses			
21		Operation			
22	721	Operation Supervision and Engineering	484,417	453,827	30,590
24	722	Power Production Labor and Expenses	-	-	-
26	723	Fuel For Power Production	-	-	-
27	724	Pumping Labor and Expenses	19,687	22,931	(3,244)
28	725	Miscellaneous Expenses	73,718	73,623	95
29	726	Fuel or Power Purchased For Pumping	380,182	413,254	(33,072)
30		Maintenance			
31	729	Maint. Supervision and Engineering	31,391	69,069	(37,678)
33	730	Maint. Of Structures and Improvements	-	2,852	(2,852)
34	731	Maint. Of Power Production Equipment	-	-	-
35	732	Maint. Of Pumping Equipment	41,512	33,166	8,345
36	733	Maint. Of Other Pumping Equipment	-	-	-
37		Total Pumping Expenses	1,030,906	1,068,722	(37,817)
38		III. Water Treatment Expenses			
39		Operation			
40	741	Operation Supervision and Engineering	85,451	78,011	7,440
42	742	Operation Labor and Expenses	196,479	164,459	32,019
43	743	Miscellaneous Expenses	46,509	45,588	921
44	744	Chemicals and Filtering Materials	10,373	17,680	(7,308)
44	745	Water Treatment Alloc In/Out	-	-	-
45		Maintenance			
46	746	Maint. Supervision and Engineering	12,890	5,355	7,535
48	747	Maint. Of Structures and Improvements	-	1,171	(1,171)
49	748	Maint. Of Water Treatment Equipment	659	-	659
50		Total Water Treatment Expenses	352,361	312,265	40,096

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.	See Attached 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			\$ -	
41	741	Operation supervision, labor and expenses			C		\$ -	
42	742	Operation labor and expenses	A				\$ -	
43	743	Miscellaneous expenses	A	B			\$ -	
44	744	Chemicals and filtering materials	A	B			\$ -	
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B			\$ -	
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			\$ -	
50		Total water treatment expenses				\$ -	\$ -	\$ -
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B			\$ -	
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				\$ -	
58	754	Meter expenses	A				\$ -	
59	755	Customer installations expenses	A				\$ -	
60	756	Miscellaneous expenses	A				\$ -	
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B			\$ -	
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			\$ -	
66	761	Maintenance of trans. and distribution mains	A				\$ -	
67	761	Maintenance of mains		B			\$ -	
68	762	Maintenance of fire mains	A				\$ -	
69	763	Maintenance of services	A				\$ -	
70	763	Maintenance of other trans. and distribution plant		B			\$ -	
71	764	Maintenance of meters	A				\$ -	
72	765	Maintenance of hydrants	A				\$ -	
73	766	Maintenance of miscellaneous plant	A				\$ -	
74		Total transmission and distribution expenses				\$ -	\$ -	\$ -

California Water Service Co

SCHEDULE B-2

STOCKTON

LN NO	ACCT NO	ACCOUNT (A)	OPERATING EXPENSE	- CLASS A, B, AND C WATER	UTILITIES	INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)		
1		IV. Transmission and Distribution Expenses				
2		Operation				
3	751	Operation Supervision and Engineering	647,353		691,268	(43,915)
5	752	Storage Facilities Expenses	5,369		7,335	(1,966)
7	753	Transmission and Distribution Lines	218,529		152,803	65,725
8	754	Meter Expenses	80,128		54,366	25,762
9	755	Customer Installation Expenses	27,617		21,180	6,437
10	756	Miscellaneous	423,630		324,953	98,677
11		Maintenance				
12	758	Maint. Supervision and Engineering	926,189		902,167	24,021
14	759	Maint. Of Structures and Improvements	-		-	-
15	760	Maint. Of Reservoirs and Tanks	62,790		63,412	(622)
16	761	Maint. Of Transmission and Distribbut. Mains	651,820		634,281	17,538
18	762	Maint. Of Fire Mains	-		-	-
19	763	Maint. Of Services	331,232		277,048	54,185
21	764	Maint. Of Meters	64,291		67,367	(3,076)
22	765	Maint. Of Hydrants	-		-	-
23	766	Maint. Of Miscellaneous Plant	-		-	-
24		Total Transmission and Distribution Exp.	3,438,948		3,196,180	242,768
25		V. Customer Account Expenses				
26		Operation				
27	771	Supervision	1,374,969		1,320,288	54,681
29	772	Meter Reading Expenses	60,850		53,592	7,258
30	773	Customer Records and Collection Expenses	355,939		448,668	(92,729)
32	774	Miscellaneous Customer Accounting Expenses	402,167		349,012	53,155
33	775	Uncollectible Accounts	304,520		282,028	22,492
33	776	776 Cust Allocation In/Out	-		-	-
34		Total Customer Accounts Expense	2,498,445		2,453,588	44,857
35		VI. Sales Expenses				
36		Operation				
37	781	Supervision				
39	782	Demonstration and Selling Expenses				
40	783	Advertising Expenses				
41	784	Miscellaneous Sales Expenses				
42	785	Merchandising, Jobbing and Contract Work				
43		Total Sales Expenses	-		-	-

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.	See Attached 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				\$ -
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B				\$ -
80	773	Customer records and collection expenses	A					\$ -
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A					\$ -
83	775	Uncollectible accounts	A	B	C			\$ -
84		Total customer account expenses				\$ -	\$ -	\$ -
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			\$ -
101	792	Office supplies and other expenses	A	B	C			\$ -
102	793	Property insurance	A					\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A					\$ -
105	795	Employees' pensions and benefits	A	B	C			\$ -
106	796	Franchise requirements	A	B	C			\$ -
107	797	Regulatory commission expenses	A	B	C			\$ -
108	798	Outside services employed	A					\$ -
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A					\$ -
112		Maintenance						
113	805	Maintenance of general plant	A	B	C			\$ -
114		Total administrative and general expenses				\$ -	\$ -	\$ -
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C			\$ -
118	812	Administrative expenses transferred - Cr.	A	B	C			\$ -
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ -	\$ -	\$ -
121		Total operating expenses				\$ -	\$ -	\$ -

California Water Service Co

SCHEDULE B-2

STOCKTON

LN NO	ACCT NO	OPERATING EXPENSE - CLASS A, B, AND C WATER		UTILITIES (CONCLUDED)	
		ACCOUNT (A)	AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
1		VII. Administrative And General Expenses			
2		Operation			
3	791	Administrative and General Salaries	70,337	44,652	25,685
5	792	Office Supplies and Other Expenses	119,587	95,972	23,614
6	793	Property Insurance	-	-	-
7	794	Injuries and Damages	75,515	97,351	(21,835)
8	795	Employees Pensions and Benefits	2,984,704	3,071,252	(86,548)
9	796	Franchise Requirements	-	-	-
11	797	Regulatory Commission Expenses	1,671	1,076	595
12	798	Outside Service Employed	-	113	(113)
14	799	Miscellaneous General Expense	6,036,418	5,862,131	174,287
15		Maintenance			
16	805	Maintenance of General Plant	200	(122)	322
17		Total Administrative and General Expenses	9,288,433	9,172,426	116,007
18		VIII. Miscellaneous			
19	811	Rents	13,336	12,947	388
20	812	Admin. Exp. Transferred	(136,268)	(123,283)	(12,985)
20		Admin. Exp. Transferred - General Office			-
21	813	Duplicate Charges - CR			-
22		Total Miscellaneous	(122,933)	(110,336)	(12,597)
23		Total Operating Expenses	30,810,476	32,918,058	(2,107,582)

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	See Attached 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	\$ -				
2	California corporate franchise taxes	\$ -				
3	Property taxes	\$ -				
4	Other taxes	\$ -				
5		\$ -				
6		\$ -				
7		\$ -				
8		\$ -				
9		\$ -				
10		\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ -	\$ -	\$ -	\$ -	\$ -

LN NO	KIND OF TAX (A)	TAXES CHARGED DURING YEAR				
		TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	CAPITALIZED (F)
24	Real and Property Taxes	779,124.11	779,124.11	0.00		
25	State corporate Franchise Tax	(27,867.71)	(27,867.71)			
26	State Unemployment Tax	0.00	0.00			0.00
27	Other State and Local Taxes	246,716.95	246,716.95			
28	Federal Unemployment Tax	0.00	0.00			0.00
29	FICA	322,082.17	322,082.17			0.00
30	Other Federal Tax					
31	Federal Income Tax	1,258,433.09	1,258,433.09			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	210,736.79	210,736.79			
36						
37						
38						
39		<u>2,789,225.40</u>	<u>2,789,225.40</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

* Please note: Line 26 (SUT), Line 28 (FUT), and FICA total are reported in Line 29.

**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(Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²		
6	See Attached							
7								
8								
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	Stockton East Water District	
17	Annual quantities purchased	7,196	(Unit chosen) ² Million Gallons
18			
19			

* 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**

See Attached

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			
12	Concrete			
13	Total	-	-	

Stockton District
2018 - Schedule D-1

Wells							
Station	Unit	Location	Depth (ft)	I.D. Diameter (in)	Production		
					(AF)	(MGals)	Runhours
004	02	North Side Of Ellis St. E/O Bonnie Lane	548	16"/30"	-	-	-
007	02	West Side Of Sunnyside Ave. +/- 150' S/O Brad	516	16"	46	15	249
009	01	So. Side Of Fremont Ave. +/- 100' E/O 'D' St.	244		-	-	-
015	01	So. Side Of Willow +/- 200' W/O Filbert St.	275	16"/30"	-	-	-
016	01	North Side Of Cherokee Rd. @ Robindale Ave.	408	16"	-	-	-
018	01	73 W. Atlee Street Near Commerce	408	16"	-	-	-
019	01	So. Side Of Worth St. Between Beigle & "E" St.	408	16"/30"	-	-	-
021	01	West Side Of Sanguinetti Lane @ Mistletoe Av	420	16"	-	-	-
021	02	Sanguinetti Lane & Mistletoe Avenue	455	16"	145	47	564
028	01	S/W Corner Of Fremont & Sierra Nevada Sts.	424	16"/30"	-	-	-
034	01	So. Side Of Sonora St. +/- 200' W/O Locust St.	520	16"	-	-	-
035	01	West Side Of Cardinal Ave. & Weber Ave.	427	16"/30"	17	5	141
036	01	East Side Of Commerce St. Between Fargo & E	503	16"	62	20	509
039	01	N/W Corner Of Sonora & Laurel Sts.	530	16"/30"	-	-	-
040	01	North Side Of E. Lafayette St. In 1800 Block	500	16"	-	-	-
043	01	W/S Of "B" Street @ 6Th Street	n/a	n/a	-	-	-
043	02	West Side Of 'B' St. +/- 100' N/O 6Th St.	517	16"/30"	-	-	-
044	01	South Side Of 9Th St. @ 'D' St.	510	16"/30"	-	-	-
046	01	North Side Of 4Th St. +/- 150' E/O 'B' St.	450	16"/30"	-	-	-
047	01	South Side Of Bianchi Rd. +/- 75' E/O Bidwell P	519	16"	-	-	-
051	01	Bel Air & Nightingale St.	570	16"	-	-	-
052	01	West Side Of Oro Ave. @ Eaglecrest Dr.	552	16"	-	-	-
057	01	East Side Of Hemit Ave. @ La Mesa Ave.	520	16" & 30"	-	-	-
059	01	North Side Of Robinhood Dr. +/- 100' W/O Ker	520	16" & 30"	-	-	-
060	01	South Side Of Woodstock Dr. @ Ridgeway Dr.	520	16" & 30"	171	56	476
061	01	South Side Of Swain Rd. +/- 75' W/O Glenbroo	512	16" & 30"	142	46	624
062	01	E/S Of Wagner Ave. +/- 100' N/O Section Ave.	527	30/16"	-	-	-
063	01	South Side Of Pardee Lane & El Dorado St.	540	16" & 30"	100	32	440
066	01	+/- 150' E/O El Dorado St. +/- 150' N/O Ingram	510	16" & 30"	99	32	328
066	02	+/- 150' E/O El Dorado St. +/- 150' N/O Ingram	502	16" & 30"	161	52	472
067	01	North Side Of Farmington Rd. +/- 100' E/O Oliv	522	16"/30"	-	-	-
068	01	North Side Of Bianchi Rd. +/- 400' E/O Dorset !	520	16" & 30"	112	36	369
069	01	E. Side Netherton Ave. +/- 400' S/O Farmingto	530	16"/30"	-	-	-
069	02	n/a	546	16"/30"	-	-	-
070	01	4200 Mariposa Road	585	560	-	-	-
071	01	West Side Of Coronado Ave. +/- 50' N/O Delive	545	16" & 30"	32	11	167
075	01	Corner Of Filbert St. & Cherokee Rd.	580	16"	11	4	62

Stockton District

2018 - Schedule D-1

076	01	802 Cave Lane	514	16" & 30"	107	35	654
077	01	East Side Of West Lane +/- 200' S/O East Alpin	500	16" & 30"	-	-	-
078	01	N/E Corner Of Stewart St. & San Guinetti Lane	510	16"	-	-	-
079	01	West Side Of Wilcox Rd. +/- 200' N/O Pepsi Pl.	537	16"	129	42	729
085	01	954 Stokes Avenue	685	16	-	-	-
087	01	n/a	n/a	n/a	187	61	810

Purchased				Production		
Station	Unit	Wholesaler		(AF)	(MGals)	Runhours
SEWD		Stockton East WD		22,084	7,196	n/a
wheeled				-	-	-
wheeled				(213)	(69)	-
wheeled				(1)	(0)	-
District Total				23,392	7,622	6,594

Number of Wells = 43

CALIFORNIA WATER SERVICE COMPANY

STOCKTON DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2018

SCHEDULE D - 2

LOCATION	DESIGNATION	FILLED FROM WHAT SOURCE	TYPE	CAPACITY (1000 gal)
Between Lafayette & Sonora	Sta. 001-Res. 1	Wells & Purchased	Concrete	1,830 C
Buena Vista & Flora	Sta. 081-Tank 2	Wells & Purchased	Elevated Steel	500 D
Myrtle & "F"	Sta. 084-Tank 3	Wells & Purchased	Elevated Steel	500 D
Center & Clay	Sta. 003-Tank 2	Wells & Purchased	Steel	2,600 D
Commerce & North Fulton	Sta. 018-Tank 5	Wells & Purchased	Elevated Steel	500 D
Commerce & North Fulton	Sta. 018-Tank 2	Raw Water	Steel	27 T
Fresno & Hazelton	Sta. 083-Tank 6	Wells & Purchased	Elevated Steel	300 D
Lindsay & Edison	Sta. 082-Tank 7	Wells & Purchased	Elevated Steel	500 D
Near Alpine & Plymouth	Sta. 032-Tank 8-B	Wells & Purchased	Steel	250 D
Near Alpine & Plymouth	Sta. 032-Tank 8-C	Wells & Purchased	Steel	500 D
	Sta. 036-Tank1	Raw Water	Steel	27 T
Swain Rd & Glenbrook Ln	Sta.061-Tank 1	Backwash tank	Steel	55 T
Plymouth Rd. near River Dr.	Sta. 065-Tank 10-A	Wells & Purchased	Steel	500 D
Plymouth Rd. near River Dr.	Sta. 065-Tank 10-B	Wells & Purchased	Steel	1,000 D
Off Fresno Ave.	Sta. 080-Tank 1-Res.11	Wells & Purchased	Steel	1,000 D
	Sta. 069-Tank 1	Wells & Purchased	Steel	2,000 D
	Sta. 076 Tank 1	Wells & Purchased	Steel	27 T
	17		Total District	12,116

C - Collection D - Distribution

SCHEDULE D-3

Description of Transmission and Distribution Facilities

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	N/A							
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	N/A							-
7	Flume								-
8	Lined conduit								-
9									
10	Total	-	-	-	-	-	-	-	-

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING

Line No.	See Attached	1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron									
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos									
19	Welded steel									
20	Wood									
21	Other									
22	Total	-	-	-	-	-	-	-	-	-

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Continued

Line No.	See Attached	10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
23	Cast Iron									-
24	Cast Iron (cement lined)									-
25	Concrete									-
26	Copper									-
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos									-
31	Welded steel									-
32	Wood									-
33	Other									-
34	Total	-	-	-	-	-	-	-	-	-

California Water Service Company
Supply And Distributions Mains
12/31/2018

Department: 119-STOCKTON

Pipe Size	Asbestos Cement	Cast Iron	Concrete Cylinder	Copper Tubing	Steel Standard	Steel Cement Lined	Steel Other	Ductile Iron	Plastic Pipe	Total
3/4"				33	784					817
1"				222	52					274
1 - 1/4"										
1 - 1/2"										
2"		4,425		124	52,574			786		57,909
2-3/8"										
2-1/2"										
3"		4,286			403				42	4,731
3-1/2"								190		190
4"	32,107	65,359			645		22,706	1,669	3,084	125,570
4-1/2"										
5"										
5-1/2"										
6"	668,668	161,349			214	213	40,458	53,181	206,712	1,130,795
7"										
8"	397,153	80,310			3,176	1,730	30,430	66,912	220,364	800,075
9"										
10"	18,114	10,581			1,230		11,439	83	350	41,797
10-3/4"										
12"	184,353	32,579			3,021	3,602	7,705	75,509		306,769
12-3/4"										
14"	8,200	5,842			236	177		116		14,571
15"								5,785		5,785
16"	35,365		790		866	434		8,753		46,208
17"										
18"	26,597	0	545		548	1,093	60	13,359		42,202
19"										
20"	12,682				211	140	60	3,995		17,088
21"										
22"										
24"		0	9,443			50	6	16,870		26,369
26"										
27"			23,753					0		23,753
30"										
33"			9,031							9,031
36"			3,724							3,724
37"										
42"			17,928							17,928
Total	1,383,239	364,731	65,214	379	63,960	7,439	112,864	246,232	431,528	2,675,586

SCHEDULE D-4				
Number of Active Service Connections				
STK				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	42,713	42,909		
Commercial	78	78		
Industrial	315	316		
Public authorities				
Irrigation	68	71		
Other (specify)				
Agriculture				
Subtotal	43,174	43,374	-	-
Private fire connections			796	805
Public fire hydrants			2,918	2,918
Total	43,174	43,374	3,714	3,723

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 - in	38,919	
3/4 - in	4	27,657
1 - in	3,578	17,090
1 1/2 - in	534	
2 - in	975	1,826
2 1/2 - in		1
3 - in	229	13
4 - in	82	478
6 - in	36	337
8 - in	3	670
10 - in		56
12 - in		6
16 - in		1
Other		10
Misc		15
Total	44,360	48,160

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
3. Used, after repair	_____ 39
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	_____ 24,308
2. More than 10, but less than 15 years	_____ 10,288
3. More than 15 years	_____ 9,764

SCHEDULE D-7

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

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	352	337	323	364	403	571	588	2,938
Commercial	145	151	148	161	166	231	221	1,223
Industrial	69	80	65	74	64	90	91	533
Public authorities	27	24	17	32	38	93	113	344
Irrigation					2		4	6
Other (specify)	9	(10)	1	1	1		3	5
								-
Total	602	582	554	632	674	985	1,020	5,049

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	645	591	461	416	375	2,488	5,426	5,408	
Commercial	259	231	221	188	172	1,071	2,294	2,228	
Industrial	109	93	103	79	69	453	986	943	
Public authorities	136	79	779	(628)	30	396	740	797	
Irrigation	8	5	4	3		20	26	28	
Other (specify)		1		2	2	5	10	26	
						-	-		
Total	1,157	1,000	1,568	60	648	4,433	9,482	9,430	

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

Total acres irrigated _____ N/A

Total population served _____ 172,748

End of Year Balances in Selected Accounts Stockton

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

131	Materials and Supplies	(G)	\$	4,445	
			\$	446,991	
				<u>4,445</u>	
				<u>446,991</u>	
100-3	Construction Work in Progress	(G)	\$	2,527,291	
			\$	12,483,722	
				<u>2,527,291</u>	
				<u>12,483,722</u>	
241	Advances for Construction		\$	5,454,577	
				<u>5,454,577</u>	
265	Contributions in Aid of Construction		\$	6,128,836	
				<u>6,128,836</u>	

(G) General Office Allocation

DECLARATION

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

I, the undersigned _____ David B. Healey for John Freeman, Jr.
Name of District Manager or Equivalent (Please Print)

of _____ Stockton _____ District
Name of District

of _____ CALIFORNIA WATER SERVICE COMPANY _____
Name of Utility

at _____ 1550 W. Fremont St., Stockton, CA 95203 _____
Address of District Office

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the

Vice President and Corporate Controller
Title (Please Print)

Signature

408-367-8523
Telephone Number

Date

DECLARATION

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

I, the undersigned David B. Healey for John Freeman, Jr.
Name of District Manager or Equivalent (Please Print)

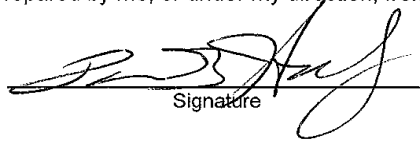
of Stockton District
Name of District

of CALIFORNIA WATER SERVICE COMPANY
Name of Utility

at 1550 W. Fremont St., Stockton, CA 95203
Address of District Office

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the

Vice President and Corporate Controller
Title (Please Print)


Signature

408-367-8523
Telephone Number

March 12, 2019
Date

INDEX

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