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Examined _____



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2021
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, 2021

REPORT MUST BE FILED NO LATER THAN MAY 31, 2022

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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, 2022**, 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, 2021, through December 31, 2021. Fiscal year reports will not be accepted.

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

Stockton

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	2,127	-	-	-	\$ 2,127
3	302	Franchises and Consents (Schedule A-1c)	1,176	-	-	-	\$ 1,176
4	303	Other Intangible Plant	683,448	-	-	-	\$ 683,448
5		Total Intangible Plant	\$ 686,751	\$ -	\$ -	\$ -	\$ 686,751
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 1,006,910	\$ -	\$ -	\$ -	\$ 1,006,910
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	3,692,393	-	-	-	\$ 3,692,393
16	316	Supply Mains	4,619	-	-	-	\$ 4,619
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 3,697,013	\$ -	\$ -	\$ -	\$ 3,697,013
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	6,045,080	63,565	(6,183)	-	\$ 6,102,462
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	13,120,710	234,889	(274,921)	-	\$ 13,080,677
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ 19,165,790	\$ 298,454	\$ (281,104)	\$ -	\$ 19,183,140
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	941,744	-	-	-	\$ 941,744
30	332	Water Treatment Equipment	5,718,229	192,897	(148,550)	-	\$ 5,762,576
31		Total Water Treatment Plant	\$ 6,659,973	\$ 192,897	\$ (148,550)	\$ -	\$ 6,704,320

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

Stockton

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	682,539	-	(1,329)	-	\$ 681,209
34	342	Reservoirs and Tanks	8,123,650	-	(33,116)	-	\$ 8,090,534
35	343	Transmission and Distribution Mains	142,630,456	17,640,919	(60,586)	-	\$ 160,210,789
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	43,556,621	4,416,370	(19,183)	-	\$ 47,953,807
38	346	Meters	9,800,654	443,661	(67,277)	-	\$ 10,177,037
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	3,607,082	455,848	-	-	\$ 4,062,930
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ 208,401,002	\$ 22,956,798	\$ (181,492)	\$ -	\$ 231,176,308
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	8,229,612	-	-	-	\$ 8,229,612
46	372	Office Furniture and Equipment	284,689	26,983	(4,642)	-	\$ 307,029
47	373	Transportation Equipment	2,563,079	195,093	(287,674)	-	\$ 2,470,498
48	374	Stores Equipment	33,434	-	-	-	\$ 33,434
49	375	Laboratory Equipment	11,726	-	-	-	\$ 11,726
50	376	Communication Equipment	82,561	-	(2,466)	-	\$ 80,095
51	377	Power Operated Equipment	12,418	-	-	-	\$ 12,418
52	378	Tools, Shop and Garage Equipment	713,861	173,261	(12,895)	-	\$ 874,228
53	379	Other General Plant	4,246	-	-	-	\$ 4,246
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 11,935,627	\$ 395,337	\$ (307,677)	\$ -	\$ 12,023,287
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	1,030	-	-	-	\$ 1,030
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
59	395	Recycled Water Depr Plant	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	12,970,897	1,226,567	(345,436)		13,852,028
60		Total Undistributed Items	\$ 12,971,927	\$ 1,226,567	\$ (345,436)	\$ -	\$ 13,853,058
61		Total Utility Plant in Service	\$ 264,524,991	\$ 25,070,052	\$ (1,264,258)	\$ -	\$ 288,330,785

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	County of San Joaquin Ordinance No. 1115	3/1/64	50		1,176
2					
3					
4					
5	Total				\$ 1,176

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
STOCKTON DISTRICT**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2021 (b)	Balance 1/1/2021 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	\$274,497,817	\$251,573,154
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$13,855,112	\$12,973,981
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)	\$288,352,929	\$264,547,135
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$83,042,324	\$75,944,762
10		General Office Prorate	\$4,879,242	\$3,952,260
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$87,921,566	\$79,897,022
12		Less Other Reserves		
13		Deferred Income Taxes	\$33,421,068	\$30,890,206
14		Deferred Investment Tax Credit	\$68,010	\$73,395
15		Other Reserves (General Office Prorate)	\$1,264,545	\$1,332,723
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$34,753,623	\$32,296,324
17		Less Adjustments		
18		Contributions in Aid of Construction	\$6,565,139	\$6,727,756
19		Advances for Construction	\$4,111,086	\$4,368,763
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$10,676,224	\$11,096,519
22		Add Materials and Supplies	\$640,851	\$593,275
23		Add Working Capital (Tank Painting)	\$348,213	\$374,404
24		Add Working Cash (=Line 37)	\$6,406,848	\$6,424,563
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$162,049,214	\$148,275,108
Notes:				
1 Cal Water does not include CWIP in rate base.				
2 1/1/2021 CIAC balance was corrected to include Non-Service Cost to be consistent with Utility Plant In Service balances.				
Working Cash				
27		Determination of Operational Cash Requirement		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$37,697,257	\$38,201,126
29		Purchased Power & Commodity for Resale*	\$16,913,355	\$17,971,438
30		Meter Revenues: Bimonthly Billing	\$9,575,645	\$9,679,968
31		Other Revenues: Flat Rate Monthly Billing	\$57,189	\$55,637
32		Total Revenues (=Line 30 + Line 31)	\$9,632,834	\$9,735,604
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.59%	0.57%
34		5/24 x Line 25 x (100% - Line 33)	\$7,806,970	\$7,913,087
35		1/24 x Line 28 x Line 33	\$9,325	\$9,096
36		1/12 x Line 29	\$1,409,446	\$1,497,620
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$6,406,848	\$6,424,563
		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

Stockton

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	79,059,028	668,948	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	9,315,025				
4	(b) Charged to Account 504		1,636			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	27,703				
9	(g) All other credits ¹	1				
10	Total credits	9,342,730	1,636	-	-	-
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	1,264,258				
13	(b) Cost of removal	88,683				
14	(c) All other debits ¹					
15	Total debits	1,352,941	-	-	-	-
16	Balance in reserve at end of year	87,048,816	670,584	-	-	-
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.	Stockton		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.	DEPRECIABLE PLANT (a)					
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	-	-	-	-	-
3	312	Collecting and Impounding Reservoirs	7,096	-	-	-	7,096
4	313	Lake, river and Other Intakes	-	-	-	-	-
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	1,113,851	144,742	-	-	1,258,593
7	316	Supply Mains	4,711	39	-	-	4,749
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	1,125,658	144,781	-	-	1,270,438
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	1,192,570	384,951	(6,183)	-	1,571,339
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	2,563,906	425,111	(274,921)	-	2,714,096
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	3,756,476	810,062	(281,104)	-	4,285,435
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	124,379	23,449	-	-	147,828
21	332	Water Treatment Equipment	1,083,474	168,771	(148,550)	-	1,103,695
22		Total Water Treatment Plant	1,207,853	192,221	(148,550)	-	1,251,524
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	15,322	2,694	(1,329)	-	16,687
26	342	Reservoirs and Tanks	3,005,430	379,451	(33,116)	-	3,351,765
27	343	Transmission and Distribution Mains	39,949,834	3,861,715	(60,586)	(54,739)	43,696,224
28	344	Fire Mains	-	-	-	-	-
29	345	Services	17,895,536	1,801,271	(19,183)	(27,944)	19,649,679
30	346	Meters	4,000,500	304,476	(67,277)	-	4,237,700
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	378,722	74,667	-	(6,000)	447,389
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	65,245,344	6,424,274	(181,492)	(88,683)	71,399,444
35							

36		V. GENERAL PLANT					
37	371	Structures and Improvements	2,521,586	246,326	-	-	2,767,912
38	372	Office Furniture and Equipment	47,128	26,990	(4,642)	-	69,476
39	373	Transportation Equipment	1,283,180	186,080	(287,674)	15,578	1,197,163
40	374	Stores Equipment	8,211	1,451	-	-	9,662
41	375	Laboratory Equipment	2,052	1,025	-	-	3,077
42	376	Communication Equipment	55,560	1,255	(2,466)	-	54,350
43	377	Power Operated Equipment	3,690	441	-	-	4,131
44	378	Tools, Shop and Garage Equipment	15,109	53,040	(12,895)	-	55,254
45	379	Other General Plant	2,936	46	-	-	2,982
46	390	Other Tangible Property	1,030	-	-	-	1,030
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	3,940,482	516,653	(307,677)	15,578	4,165,037
***	380	Leased Property	-	-	-	-	-
***		Pension non-service					
***		GO Allocation	3,783,214	1,227,035	(345,436)	12,126	4,676,939
49		Total	79,059,028	9,315,025	(1,264,258)	(60,978)	87,048,816

SCHEDULE B-1
Account 501 - Operating Revenues

Stockton

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	31,103,548	28,497,761	\$2,605,787
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	13,943,600	12,623,296	\$1,320,305
6		601-3 Industrial Sales	2,509,212	2,613,109	(\$103,897)
7		601-4 Sales to Public Authorities	3,920,360	3,811,461	\$108,899
8		Sub-total	\$ 51,476,721	\$ 47,545,627	\$3,931,094
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	169,061	146,686	\$22,374
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ 169,061	\$ 146,686	\$22,374
20	604	Private Fire Protection Service	600,828	555,994	\$44,835
21	605	Public Fire Protection Service	27,840	26,112	\$1,728
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	403,306	6,396,047	(\$5,992,742)
26		Sub-total	\$ 1,031,973	\$ 6,978,153	(\$5,946,179)
27		Total Water Service Revenues	\$ 52,677,755	\$ 54,670,466	(\$1,992,711)
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	5,281,679	4,254,844	\$1,026,835
30	611	Miscellaneous Service Revenues	10,913	27,825	(\$16,912)
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	170,078	(205,688)	\$375,766
34	615	Recycled Water Revenues	(290)	-	(\$290)
35		Total Other Water Revenues	\$ 5,462,380	\$ 4,076,980	\$1,385,400
36	501	Total operating revenues	\$ 58,140,135	\$ 58,747,447	(\$607,311)

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

Stockton

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		35,091	62,341	\$ (27,250)
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	10,540	\$ (10,540)
6	703	Miscellaneous expenses	A			920,464	511,831	\$ 408,633
7	704	Purchased water	A	B	C	16,458,239	17,453,180	\$ (994,941)
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		3,535	-	\$ 3,535
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		1,286	-	\$ 1,286
19		Total source of supply expense				\$ 17,418,615	\$ 18,037,892	\$ (619,277)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		415,988	404,978	\$ 11,010
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			-	162	\$ (162)
27	724	Pumping labor and expenses	A	B		10,764	7,354	\$ 3,411
28	725	Miscellaneous expenses	A			76,742	129,590	\$ (52,848)
29	726	Fuel or power purchased for pumping	A	B	C	455,139	519,630	\$ (64,491)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		73,110	38,495	\$ 34,614
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		587	11,841	\$ (11,254)
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		37,131	40,743	\$ (3,613)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 1,069,460	\$ 1,152,792	\$ (83,332)

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

Stockton

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		68,230	68,894	\$ (664)
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			178,420	168,811	\$ 9,609
43	743	Miscellaneous expenses	A	B		31,759	128,925	\$ (97,166)
44	744	Chemicals and filtering materials	A	B		31,104	22,845	\$ 8,259
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		8,163	8,207	\$ (44)
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		1,560	-	\$ 1,560
50		Total water treatment expenses				\$ 319,236	\$ 397,681	\$ (78,445)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		663,025	695,989	\$ (32,964)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			3,556	4,959	\$ (1,403)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			170,968	175,399	\$ (4,431)
58	754	Meter expenses	A			(11,808)	109,511	\$ (121,319)
59	755	Customer installations expenses	A			286	442	\$ (155)
60	756	Miscellaneous expenses	A			945,806	834,958	\$ 110,848
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		1,069,928	1,128,372	\$ (58,443)
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		94,933	100,508	\$ (5,575)
66	761	Maintenance of trans. and distribution mains	A			618,232	661,524	\$ (43,292)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			344,270	261,905	\$ 82,366
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			50,776	23,280	\$ 27,496
72	765	Maintenance of hydrants	A			3,963	-	\$ 3,963
73	766	Maintenance of miscellaneous plant	A			248	-	\$ 248
74		Total transmission and distribution expenses				\$ 3,954,184	\$ 3,996,846	\$ (42,661)

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

Stockton

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		866,576	1,307,721	\$ (441,146)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		1,617	19	\$ 1,597
80	773	Customer records and collection expenses	A			339,073	380,555	\$ (41,482)
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			933,901	432,947	\$ 500,954
83	775	Uncollectible accounts	A	B	C	174,380	865,712	\$ (691,332)
84		Total customer account expenses				\$ 2,315,546	\$ 2,986,955	\$ (671,409)
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	11,158	88,920	\$ (77,762)
101	792	Office supplies and other expenses	A	B	C	31,879	94,233	\$ (62,355)
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			55,374	63,796	\$ (8,422)
105	795	Employees' pensions and benefits	A	B	C	2,885,194	3,039,825	\$ (154,631)
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	-	593	\$ (593)
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			8,322,807	7,863,408	\$ 459,399

112		Maintenance						
113	805	Maintenance of general plant	A	B	C	120,679	121,487	\$ (808)
114		Total administrative and general expenses				\$ 11,427,091	\$ 11,272,261	\$ 154,830
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	22,524	29,384	\$ (6,860)
118	812	Administrative expenses transferred - Cr.	A	B	C	(124,181)	(128,629)	\$ 4,448
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ (101,657)	\$ (99,246)	\$ (2,411)
121		Total operating expenses				\$ 36,402,476	\$ 37,745,182	\$ (1,342,705)

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	STOCKTON 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	\$ 167,402	\$ 167,402
2	California corporate franchise taxes	\$ (97,506)	\$ (97,506)			
3	Property taxes	\$ 864,581	\$ 864,581			
4	Other taxes	\$ 891,370	\$ 891,370			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 1,825,847	\$ 1,825,847	\$ -	\$ -	\$ -

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

Stockton

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	none										
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	007-2	West Side Of Sunnyside Ave. +/- 150' S/O Bradford	3910001-007	16"	36	1050	91		
7	016-1	North Side Of Cherokee Rd. @ Robindale Ave.	3910001-013	16"	47	1000	0		
8	018-1	73 W. Atlee Street Near Commerce	3910001-015	16"	34	600	0		
9	021-1	West Side Of Sanguinetti Lane @ Mistletoe Ave.	3910001-018	16"	41	900	0		
10	021-2	Sanguinetti Lane & Mistletoe Avenue	3910001-132	16"	39	1150	208		
11	035-1	West Side Of Cardinal Ave. & Weber Ave.	3910001-028	16"/30"	47	625	138		
12	036-1	East Side Of Commerce St. Between Fargo & Essex St	3910001-029	16"	34	900	117		
13	052-1	West Side Of Oro Ave. @ Eaglecrest Dr.	3910001-045	16"	48	600	0		
14	059-1	North Side Of Robinhood Dr. +/- 100' W/O Kermit Ln	3910001-050	16" & 30"	40	1350	322		
15	060-1	South Side Of Woodstock Dr. @ Ridgeway Dr.	3910001-051	16" & 30"	39	1800	154		
16	061-1	South Side Of Swain Rd. +/- 75' W/O Glenbrook Ln.	3910001-052	16" & 30"	41	1350	277		
17	062-1	E/S Of Wagner Ave. +/- 100' N/O Section Ave.	3910001-053	30/16"	68	1000	0		
18	063-1	South Side Of Pardee Lane & El Dorado St.	3910001-054	16" & 30"	36	1250	203		
19	066-1	+/- 150' E/O El Dorado St. +/- 150' N/O Ingram St.	3910001-055	16" & 30"	38	1450	94		
20	066-2	+/- 150' E/O El Dorado St. +/- 150' N/O Ingram St.	3910001-056	16" & 30"	38	1500	134		
21	068-1	North Side Of Bianchi Rd. +/- 400' E/O Dorset St.	3910001-058	16" & 30"	49	1600	134		
22	069-1	E. Side Netherton Ave. +/- 400' S/O Farmington Rd.	3910001-059	16"/30"	48	1000	0		
23	069-2	n/a	3910001-060	16"/30"	54	1200	2		
24	070-1	4200 Mariposa Road	3910001-061	560	68	750	0		
25	071-1	West Side Of Coronado Ave. +/- 50' N/O Delivery St	3910001-062	16" & 30"	40	1100	126		
26	075-1	Corner Of Filbert St. & Cherokee Rd.	3910001-063	16"	47	1050	40		
27	076-1	802 Cave Lane	3910001-064	16" & 30"	43	950	101		
28	077-1	East Side Of West Lane +/- 200' S/O East Alpine Av	3910001-065	16" & 30"	38	1700	0		
29	079-1	West Side Of Wilcox Rd. +/- 200' N/O Pepsi Pl.	3910001-067	16"	60	1100	281		
30	085-1	954 Stokes Avenue	3910001-130	16"	50	1800	0		
31	087-1	n/a	3910001-133	16"	68	1500	243		

TUNNELS AND SPRINGS					FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum			
32	none							
33								
34								
35								
36								

Purchased Water for Resale

37	Purchased from	Stockton East WD				
38	Annual quantities purchased				21293	(AF)
39	Purchased from	Wheeled				
40	Annual quantities purchased				-185	(AF)

* 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	12	10,150,000	
12	Concrete	1	1,830,000	
13	Total	13	11,980,000	

SCHEDULE D-3

Description of Transmission and Distribution Facilities

Stockton

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		-	-		2,129	49,593		151,089	65,760
12	Cast Iron (cement lined)									
13	Concrete		-						-	-
14	Copper	222	-	124						
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	-		-	-	-	32,107		663,508	396,278
19	Welded steel									
20	Wood									
21	Other	52	-	53,353	-	465	25,254		312,902	347,240
22	Total	274	-	53,477	-	2,594	106,954	-	1,127,499	809,278

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	10,581	32,565	5,842	-		-		-	317,559
24	Cast Iron (cement lined)									-
25	Concrete	-	-	-	790	545	-		63,879	65,214
26	Copper							33		379
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	18,114	184,337	8,200	35,255	26,597	12,682	-	-	1,377,078
31	Welded steel									-
32	Wood									-
33	Other	13,102	109,485	779	10,107	15,117	4,406	6,759	16,926	915,947
34	Total	41,797	326,387	14,821	46,152	42,259	17,088	6,792	80,805	2,676,177

SCHEDULE D-4				
Number of Active Service Connections				
Stockton				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	39,173	39,262	0	0
Commercial	3,849	3,878	0	0
Industrial	81	78		
Public authorities	317	317		
Irrigation	75	76		
Other (Multi Residential)	10,192	9,678		
Agriculture	0	0		
Subtotal	53,687	53,289	0	0
Private fire connections			836	846
Public fire hydrants			2,918	2,918
Total	53,687	53,289	3,754	3,764

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	39,029	38,334
3/4 - in		
1 - in	3,835	3,670
1 1/4 - in		
1 1/2 - in	538	523
2 - in	1,015	943
2 1/2 - in		
3 - in	260	223
4 - in	82	76
6 - in	37	34
8 - in	3	3
10 - in		
12 - in		
Other	238	237
Total	45,037	44,043

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	_____ 299
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	_____ 22,226
2. More than 10, but less than 15 years	_____ 9,667
3. More than 15 years	_____ 13,130

SCHEDULE D-7

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

Stockton

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential								-
Commercial								-
Industrial								-
Public authorities								-
Irrigation								-
Other (specify)								-
								-
Total	-	-	-	-	-	-	-	-

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential						-	-		
Commercial						-	-		
Industrial						-	-		
Public authorities						-	-		
Irrigation						-	-		
Other (specify)						-	-		
						-	-		
Total	-	-	-	-	-	-	-	-	

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

Total acres irrigated _____

Total population served _____

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	<u>\$ 639,238.89</u>
100-3	Construction Work in Progress	<u>\$ 22,985,457.53</u>
241	Advances for Construction	<u>\$ 4,682,105.32</u>
265	Contributions in Aid of Construction	<u>\$ 6,560,523.42</u>

DECLARATION

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

I, the undersigned _____ David B. Healey for Jeremiah Mecham
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 books, papers

_____ Vice President and Corporate Controller
Title (Please Print)


Signature

_____ 408-367-8523
Telephone Number

_____ May 20, 2022
Date

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