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2022
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA WATER SERVICE COMPANY

(NAME OF CORPORATION)

Name of District:

Bay Area Region

Location:

Various

(TOWN OR CITY)

San Mateo
Lake Sonoma
Marin

(COUNTY)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2022

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2023

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GENERAL INSTRUCTIONS

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

CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3200
SAN FRANCISCO, CALIFORNIA 94102-3298
bmd@cpuc.ca.gov

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.

Various
6. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the schedules by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2022 through December 31, 2022. Fiscal year reports will not be accepted.

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

Bay Area Region

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	1,209	-	-	-	\$ 1,209
3	302	Franchises and Consents (Schedule A-1c)	702	-	-	-	\$ 702
4	303	Other Intangible Plant	1,826,246	160,778	(885,689)	-	\$ 1,101,335
5		Total Intangible Plant	\$ 1,828,157	\$ 160,778	\$ (885,689)	\$ -	\$ 1,103,247
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 567,339	\$ -	\$ -	\$ -	\$ 567,339
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	154,194	-	-	-	\$ 154,194
12	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells	2,829,533	28,447	-	-	\$ 2,857,980
16	316	Supply Mains	797,486	-	-	-	\$ 797,486
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 3,781,213	\$ 28,447	\$ -	\$ -	\$ 3,809,660
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	7,113,106	669,813	(6,518)	-	\$ 7,776,401
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	21,611,437	3,566,941	(354,719)	-	\$ 24,823,660
25	325	Other Pumping Plant	1,798	-	-	-	\$ 1,798
26		Total Pumping Plant	\$ 28,726,341	\$ 4,236,754	\$ (361,236)	\$ -	\$ 32,601,859
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	1,675,897	17,509	-	-	\$ 1,693,406
30	332	Water Treatment Equipment	15,882,711	653,651	(34,202)	-	\$ 16,502,160
31		Total Water Treatment Plant	\$ 17,558,608	\$ 671,160	\$ (34,202)	\$ -	\$ 18,195,567

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

Bay Area Region

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	3,593,123	858,836	(22,974)	-	\$ 4,428,986
34	342	Reservoirs and Tanks	44,013,761	354,062	(19,962)	-	\$ 44,347,861
35	343	Transmission and Distribution Mains	144,622,769	17,356,681	(105,783)	-	\$ 161,873,667
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	55,642,513	5,389,317	(31,681)	-	\$ 61,000,148
38	346	Meters	17,988,813	(25,071)	(23,114)	-	\$ 17,940,628
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	16,456,406	1,730,029	(13,536)	-	\$ 18,172,899
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ 282,317,385	\$ 25,663,853	\$ (217,050)	\$ -	\$ 307,764,188
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	15,354,541	9,143	(648)	-	\$ 15,363,036
46	372	Office Furniture and Equipment	611,262	21,027	(511)	-	\$ 631,778
47	373	Transportation Equipment	2,460,771	215,022	(24,035)	-	\$ 2,651,758
48	374	Stores Equipment	249,071	-	-	-	\$ 249,071
49	375	Laboratory Equipment	3,453	754	(2,861)	-	\$ 1,345
50	376	Communication Equipment	37,710	23,721	-	-	\$ 61,432
51	377	Power Operated Equipment	-	-	-	-	\$ -
52	378	Tools, Shop and Garage Equipment	1,446,381	161,877	(8,931)	-	\$ 1,599,327
53	379	Other General Plant	3,071	-	-	-	\$ 3,071
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 20,166,259	\$ 431,545	\$ (36,986)	\$ -	\$ 20,560,818
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	521	-	(521)	-	\$ -
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
59	395	Recycled Water Depr Plant	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	19,112,138	1,691,413	(287,096)	-	20,516,456
60		Total Undistributed Items	\$ 19,112,659	\$ 1,691,413	\$ (287,616)	\$ -	\$ 20,516,456
61		Total Utility Plant in Service	\$ 374,057,961	\$ 32,883,950	\$ (1,822,779)	\$ -	\$ 405,119,132

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	City of San Carlos Ordinance No. 648	11/1/67	perpetual		702
2					
3					
4					
5	Total				\$ 702

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
BAY AREA REGION**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2022 (b)	Balance 1/1/2022 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	\$384,675,177	\$355,018,323
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$20,520,711	\$19,116,394
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)	-\$8,665,195	-\$8,667,486
7		Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5 + Line 6)	\$396,530,694	\$365,467,231
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$113,919,974	\$105,588,967
10		General Office Prorate	\$8,291,305	\$6,736,239
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$122,211,279	\$112,325,207
12		Less Other Reserves		
13		Deferred Income Taxes	\$35,683,112	\$33,778,534
14		Deferred Investment Tax Credit	\$113,189	\$124,510
15		Other Reserves (General Office Prorate)	\$1,631,310	\$1,744,994
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$37,427,611	\$35,648,038
17		Less Adjustments		
18		Contributions in Aid of Construction	\$20,951,436	\$21,151,111
19		Advances for Construction	\$3,274,336	\$3,544,843
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$24,225,772	\$24,695,954
22		Add Materials and Supplies	\$578,056	\$542,618
23		Add Working Capital (Tank Painting)	\$3,662,887	\$2,922,640
24		Add Working Cash (=Line 37)	\$11,445,843	\$10,435,091
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$224,689,932	\$203,775,741
Notes:				
1 Cal Water does not include CWIP in rate base.				
2 For lines 9-10, balance for 1/1/2022 was corrected to reflect December 2021 data (accidentally linked to Nov. 2021 in previous report).				
Working Cash				
27		Determination of Operational Cash Requirement		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$72,454,291	\$66,294,288
29		Purchased Power & Commodity for Resale*	\$42,540,851	\$39,436,448
30		Meter Revenues: Bimonthly Billing	\$15,843,881	\$14,549,772
31		Other Revenues: Flat Rate Monthly Billing	\$137,277	\$119,285
32		Total Revenues (=Line 30 + Line 31)	\$15,981,158	\$14,669,057
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.86%	0.81%
34		5/24 x Line 25 x (100% - Line 33)	\$14,964,982	\$13,699,000
35		1/24 x Line 28 x Line 33	\$25,932	\$22,462
36		1/12 x Line 29	\$3,545,071	\$3,286,371
37		Operational Cash Requirement (=Line 27 + Line 28 - Line 29 - Line 30 - Line 31 - Line 32 - Line 33 - Line 34 - Line 35 - Line 36)	\$11,445,843	\$10,435,091
		* 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

Bay Area Region

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	110,770,157.69	5,739,592.91	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	11,924,544.87				
4	(b) Charged to Account 504		(788,612.90)			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	15,382.45				
9	(g) All other credits ¹		263,059.01			
10	Total credits	\$11,939,927.32	(525,553.89)	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	893,560.82	32,655.97			
13	(b) Cost/Various	349,932.36				
14	(c) All other debits ¹	-				
15	Total debits	1,243,493.18	32,655.97	0.00	0.00	0.00
16	Balance in reserve at end of year	121,466,591.83	5,181,383.05	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.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	101,311.04	2,961.96	-	-	104,273.00
3	312	Collecting and Impounding Reservoirs	16,773.59	-	-	-	16,773.59
4	313	Lake, river and Other Intakes	-	-	-	-	-
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	815,177.93	119,586.96	-	(43,548.05)	891,216.84
7	316	Supply Mains	259,480.01	17,939.52	-	-	277,419.53
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	1,192,742.57	140,488.44	-	(43,548.05)	1,289,682.96
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	2,972,289.95	324,587.64	(6,517.66)	-	3,290,359.93
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	3,510,546.99	599,676.36	(354,718.52)	(496.90)	3,755,007.93
16	325	Other Pumping Plant	(97.66)	52.44	-	-	(45.22)
17		Total Pumping Plant	6,482,739.28	924,316.44	(361,236.18)	(496.90)	7,045,322.64
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	261,186.44	44,390.64	-	-	305,577.08
21	332	Water Treatment Equipment	2,063,694.56	345,540.24	(34,201.51)	-	2,375,033.29
22		Total Water Treatment Plant	2,324,881.00	389,930.88	(34,201.51)	-	2,680,610.37
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	416,266.28	50,832.36	(22,974.03)	-	444,124.61
26	342	Reservoirs and Tanks	11,423,113.56	1,800,766.75	(19,961.62)	-	13,203,918.69
27	343	Transmission and Distribution Mains	43,063,211.55	3,257,453.40	(105,238.76)	(194,528.60)	46,020,897.59
28	344	Fire Mains	-	-	-	-	-
29	345	Services	24,564,114.31	2,407,028.88	(31,681.33)	(76,465.50)	26,862,996.36
30	346	Meters	8,228,925.98	437,533.68	(23,113.64)	4,451.47	8,647,797.49
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	4,511,071.07	286,492.44	(13,536.10)	(34,893.31)	4,749,134.10
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	92,206,702.75	8,240,107.51	(216,505.48)	(301,435.94)	99,928,868.84
35							
36		V. GENERAL PLANT					

37	371	Structures and Improvements	1,405,015.25	332,208.00	(647.95)	-	1,736,575.30
38	372	Office Furniture and Equipment	76,693.38	36,282.84	(511.17)	-	112,465.05
39	373	Transportation Equipment	403,661.58	(20,434.20)	(24,034.69)	385.00	359,577.69
40	374	Stores Equipment	102,018.42	9,534.48	-	-	111,552.90
41	375	Laboratory Equipment	(4,622.04)	297.00	(2,861.42)	-	(7,186.46)
42	376	Communication Equipment	3,354.72	417.24	-	-	3,771.96
43	377	Power Operated Equipment	(7.01)	-	-	-	(7.01)
44	378	Tools, Shop and Garage Equipment	193,747.56	93,194.88	(8,931.12)	-	278,011.32
45	379	Other General Plant	(1,144.04)	132.60	-	-	(1,011.44)
46	390	Other Tangible Property	(68,566.15)	-	(520.74)	-	(69,086.89)
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	2,110,151.67	451,632.84	(37,507.09)	385.00	2,524,662.42
***	380	Leased Property	-	-	-	-	-
***		Pension non-service	-	-	-	-	-
***		GO Allocation	6,452,940.42	1,778,068.76	(244,110.56)	10,545.98	7,997,444.60
49		Total	110,770,157.69	11,924,544.87	(893,560.82)	(334,549.91)	121,466,591.83

SCHEDULE B-1
Account 501 - Operating Revenues

Bay Area Region

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	46,677,908	46,146,995	\$530,913
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	33,691,778	30,453,001	\$3,238,777
6		601-3 Industrial Sales	2,208,058	1,792,474	\$415,583
7		601-4 Sales to Public Authorities	4,420,058	3,961,096	\$458,963
8		Sub-total	\$ 86,997,801	\$ 82,353,566	\$4,644,235
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			Various
14		602-4 Sales to Public Authorities	-	-	\$0
15		Sub-total	\$ -	\$ -	\$0
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales	(49)	-	(\$49)
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ (49)	\$ -	(\$49)
20	604	Private Fire Protection Service	1,055,472	1,038,479	\$16,993
21	605	Public Fire Protection Service	46,214	44,118	\$2,095
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	276,993	599,023	(\$322,030)
26		Sub-total	\$ 1,378,679	\$ 1,681,620	(\$302,941)
27		Total Water Service Revenues	\$ 88,376,431	\$ 84,035,186	\$4,341,245
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	7,587,451	4,653,807	\$2,933,644
30	611	Miscellaneous Service Revenues	121,335	107,173	\$14,162
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	625,397	(65,914)	\$691,311
34	615	Recycled Water Revenues	-	(199)	\$199
35		Total Other Water Revenues	\$ 8,334,183	\$ 4,694,867	\$3,639,316
36	501	Total operating revenues	\$ 96,710,614	\$ 88,730,053	\$7,980,562

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

Bay Area Region

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		32,174	27,217	\$ 4,957
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		58,531	58,894	\$ (363)
6	703	Miscellaneous expenses	A			-	212	\$ (212)
7	704	Purchased water	A	B	C	41,832,130	38,726,893	\$ 3,105,237
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		2,364	1,332	\$ 1,032
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	Vario		-	-	\$ -
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			34,844	-	\$ 34,844
17	712	Maintenance of supply mains	A			-	10,131	\$ (10,131)
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		Total source of supply expense				\$ 41,960,044	\$ 38,824,680	\$ 3,135,364
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		697,612	650,592	\$ 47,020
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		42,956	52,227	\$ (9,271)
28	725	Miscellaneous expenses	A			39,430	84,798	\$ (45,368)
						-	-	
						784,048	764,290	
29	726	Fuel or power purchased for pumping	A	B	C	784,048	764,290	\$ 19,758
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		165,811	178,292	\$ (12,482)
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		22,116	6,668	\$ 15,448
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		113,141	107,647	\$ 5,494
36	733	Maintenance of other pumping plant	A	B		-	274	\$ (274)
37		Total pumping expenses				\$ 1,865,113	\$ 1,844,788	\$ 20,326

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

Bay Area Region

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	620,350	578,421	\$ 41,929	
41	741	Operation supervision, labor and expenses					\$ -	
42	742	Operation labor and expenses	A		376,481	302,272	\$ 74,209	
43	743	Miscellaneous expenses	A	B	116,334	127,804	\$ (11,470)	
44	744	Chemicals and filtering materials	A	B	206,819	213,487	\$ (6,668)	
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B	54,276	51,858	\$ 2,418	
47	746	Maintenance of structures and equipment					\$ -	
48	747	Maintenance of structures and improvements	A	B	-	241	\$ (241)	
49	748	Maintenance of water treatment equipment	A	B	9,616	19,471	\$ (9,855)	
50		Total water treatment expenses			\$ 1,383,875	\$ 1,293,554	\$ 90,322	
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B	1,026,104	982,447	\$ 43,657	
54	751	Operation supervision, labor and expenses					\$ -	
55	752	Storage facilities expenses	A		173,464	176,934	\$ (3,470)	
56	752	Operation labor and expenses		B			\$ -	
57	753	Transmission and distribution lines expenses	A		203,376	283,087	\$ (79,711)	
58	754	Meter expenses	A		34,415	7,785	\$ 26,630	
59	755	Customer installations expenses	A		-	400	\$ (400)	
60	756	Miscellaneous expenses	A		650,938	589,202	\$ 61,736	
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B	716,908	659,842	\$ 57,066	
63	758	Maintenance of structures and plant					\$ -	
64	759	Maintenance of structures and improvements	A	B	-	-	\$ -	
65	760	Maintenance of reservoirs and tanks	A	B	558,527	441,589	\$ 116,938	
66	761	Maintenance of trans. and distribution mains	A		1,098,555	837,614	\$ 260,941	
67	761	Maintenance of mains		B			\$ -	
68	762	Maintenance of fire mains	A				\$ -	
69	763	Maintenance of services	A		342,900	237,300	\$ 105,601	
70	763	Maintenance of other trans. and distribution plant		B			\$ -	
71	764	Maintenance of meters	A		6,340	27,116	\$ (20,776)	
72	765	Maintenance of hydrants	A		56,068	(14,719)	\$ 70,787	
73	766	Maintenance of miscellaneous plant	A		-	369	\$ (369)	
74		Total transmission and distribution expenses			\$ 4,867,596	\$ 4,228,964	\$ 638,631	

SCHEDULE B-2

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B	699,134	872,986	\$ (173,853)	
78	771	Superv., meter read., other customer acct expenses					\$ -	
79	772	Meter reading expenses	A	B	7,350	9,280	\$ (1,930)	
80	773	Customer records and collection expenses	A		492,297	424,759	\$ 67,538	
81	773	Customer records and accounts expenses		B			\$ -	
82	774	Miscellaneous customer accounts expenses	A		2,489,397	1,665,559	\$ 823,838	
83	775	Uncollectible accounts	A	B	219,353	38,347	\$ 181,006	
84		Total customer account expenses			\$ 3,907,530	\$ 3,010,931	\$ 896,599	
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	66,808	76,676	\$ (9,867)	
101	792	Office supplies and other expenses	A	B	138,876	50,510	\$ 88,366	
102	793	Property insurance	A		-	-	\$ -	
103	793	Property insurance, injuries and damages		B			\$ -	
104	794	Injuries and damages	A		87,430	70,259	\$ 17,171	
105	795	Employees' pensions and benefits	A	B	3,473,658	3,546,799	\$ (73,142)	
106	796	Franchise requirements	A	B	-	-	\$ -	
107	797	Regulatory commission expenses	A	B	-	1,215	\$ (1,215)	
108	798	Outside services employed	A		79,949	14,348	\$ 65,601	
109	798	Miscellaneous other general expenses		B			\$ -	
110	798	Miscellaneous other general operation expenses					\$ -	
111	799	Miscellaneous general expenses	A		11,747,409	11,410,947	\$ 336,462	

112		Maintenance						
113	805	Maintenance of general plant	A	B	C	150,950	130,116	\$ 20,833
114		Total administrative and general expenses				\$ 15,745,080	\$ 15,300,870	\$ 444,210
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	178,332	341,077	\$ (162,745)
118	812	Administrative expenses transferred - Cr.	A	B	C	(285,238)	(275,587)	\$ (9,651)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ (106,906)	\$ 65,491	\$ (172,397)
121		Total operating expenses				\$ 69,622,332	\$ 64,569,277	\$ 5,053,055

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	Bay Area Region 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	\$ 520,612.00	\$ 520,612.00			
2	California corporate franchise taxes	\$ 57,669.00	\$ 57,669.00			
3	Property taxes	\$ 2,184,279.41	\$ 2,184,279.41			
4	Other taxes	\$ 1,211,341.99	\$ 1,211,341.99			
5						
6						
7						
8						
9						
10	Various					
11						
12						
13						
14	Total	\$ 3,973,902.40	\$ 3,973,902.40	\$ -	\$ -	\$ -

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

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted (AF)	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	Lucerne								
2	WTP	Lucerne						261	
3									

WELLS							Annual Quantities Pumped (AF)	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity (GPM)		
South SF								
4	001-02	South Side Of Chestnut Ave., W/O Commercial Ave.	4110009-001	12"	n/a	60	0	
5	001-14	South Side Of Chestnut Ave., W/O Commercial Ave.	4110009-002	16"/24'	n/a	90	0	
6	001-17	South Side Of Chestnut Ave., W/O Commercial Ave.	4110009-004	16"	n/a	200	0	
7	001-18	South Side Of Mission Road @ Oak Ave.	4110009-005	12/16"	n/a	340	0	
8	001-19	South Side Of Chestnut Ave., W/O Commercial Ave.	4110009-006	30/16"	n/a	75	0	
9	001-20	South Side Of Chestnut Ave. @ Mission Road.	4110009-007	14/16/30"	n/a	75	0	
10	001-21	So. Side Of Oak Ave., +/- 300' W/O Commercial Ave.	4110009-008	28/14"	n/a	220	0	
11	001-22	So. Side Of Oak Ave., +/- 300' W/O Commercial Ave.	4110009-013	n/a	n/a	n/a	0	
12	001-23	Southside Chestnut Avenue @ Mission	4110009-014	30	n/a	300	0	
13	001-STA	South Side Of Chestnut Ave., W/O Commercial Ave.	WTP	n/a	n/a	n/a	0	
Armstrong								
15	001-1	14034 Armstrong Woods Rd.	4910018-001	12	n/a	113	0.620821993	
16	001-2	14034 Armstrong Woods Rd.	4910018-002	12	n/a	84	61.46137726	
Hawkins								
18	001-1	n/a	4900546-001	n/a	n/a	n/a	0	
19	001-2	n/a	4900546-002	n/a	n/a	n/a	13	
Coast Springs								
21	001-1	E/O Intersection Of Oceanview Blvd & Oceana Dr.	2110007-002	n/a	n/a	n/a	0	
22	002-1	E/O Oceanview Blvd. & Oceana Dr.	2110007-003	n/a	n/a	n/a	0	
23	003-1	E/O Oceanview Blvd & Oceana Drive	2110007-004	n/a	n/a	n/a	0	
24	004-1	Down Dirt Road @ Bay Drive	2110007-005	n/a	n/a	n/a	0	
25	005-1	E/O Oceanview Blvd. & Oceana Drive	2110007-007	n/a	n/a	n/a	0	
26	006-1	n/a	2110007-010	n/a	n/a	n/a	0	
27	009-1	E/O Oceanview Blvd. & Oceana Dr.	2110007-006	8	n/a	10	0	
28	010-1	E/O Oceanview Blvd & Oceana Drive	2110007-008	n/a	n/a	n/a	0	
29	011-1	n/a	2110007-016	n/a	n/a	n/a	0	
30	007-DSG	n/a	n/a	n/a	n/a	n/a	19	
Noel Heights								
32	201-1	W/S Of Hwy 116-240' N/O Hwy 116 & Canyon Dr.	4900785-001	34	n/a	25	6	
33								

TUNNELS AND SPRINGS					FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum			
16	n/a							
17								
18								
19								
20								

Purchased Water for Resale

Mid Peninsula			
21	Purchased from	San Francisco Water Department	
22	Annual quantities purchased	3330 (AF)	
San Mateo			
23	Purchased from	San Francisco Water Department	
24	Annual quantities purchased	10069 (AF)	
South San Francisco			
25	Purchased from	San Francisco Water Department	
26	Annual quantities purchased	6517 (AF)	
Rancho de Paradiso			
27	Purchased from	Sweetwater	
28	Annual quantities purchased	4 (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	6	425,000	
11	Metal	52	24,198,000	
12	Concrete	15	10,828,400	
13	Total	73	35,451,400	

SCHEDULE D-3

Description of Transmission and Distribution Facilities

Bay Area Region

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			Various						
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		152	16,521		-	186,891		423,144	158,078
12	Cast Iron (cement lined)									
13	Concrete		-				-		-	-
14	Copper	2,709	-	435						
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	-		22	-	-	81,979		561,190	405,697
19	Welded steel									
20	Wood									
21	Other	54	13,063	45,513	3,375	-	44,970	1,168	181,323	219,972
22	Total	2,763	13,215	62,491	3,375	-	313,840	1,168	1,165,657	783,747

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	7,200	31,892	-	2,161	15,054	544		-	841,637
24	Cast Iron (cement lined)									-
25	Concrete	-	-	17	29	9,062	746		33,107	42,961
26	Copper							1,447		4,591
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	43,401	232,484	5,917	18,819	2,880	-	-	-	1,352,389
31	Welded steel									-
32	Wood									-
33	Other	6,036	110,573	231	10,837	1,159	370	64	1,515	640,223
34	Total	56,637	374,949	6,165	31,846	28,155	1,660	1,511	34,622	2,881,801

SCHEDULE D-4				
Number of Active Service Connections				
Bay Area Region				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	47,276	47,286	0	0
Commercial	5,382	5,361	0	0
Industrial	137	134		
Public authorities	533	531		
Irrigation	75	69		
Other (Multi Residential)	17,310	17,177		
Agriculture	0	0		
Subtotal	70,713	70,558	0	0
Private fire connections			1,608	1,606
Public fire hydrants			5,466	5,493
Total	70,713	70,558	7,074	7,099

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	41,015	27,700
3/4 - in	28	29
1 - in	10,104	8,248
1 1/4 - in	-	-
1 1/2 - in	1,148	676
2 - in	1,696	936
2 1/2 - in	-	-
3 - in	311	168
4 - in	145	70
6 - in	41	21
8 - in	5	5
10 - in	-	-
12 - in	1	1
Other	35	26
Total	54,529	37,880

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	_____ 15
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	_____ 15,749
2. More than 10, but less than 15 years	_____ 8,662
3. More than 15 years	_____ 30,116

SCHEDULE D-7

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

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	360	365	395	440	402	508	501	2,969
Commercial	150	157	177	195	183	228	211	1,302
Industrial	25	19	26	22	17	22	21	151
Public authorities	14	18	30	37	36	47	50	232
Irrigation	-	-	-	-	-	-	-	-
Other (specify)	0	0	3	3	3	9	11	30
Total	549	560	630	697	641	814	794	4,685

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	480	519	450	400	379	2,228	5,198	5,510	
Commercial	217	243	204	177	161	1,001	2,303	2,210	
Industrial	22	22	20	20	19	103	254	219	
Public authorities	50	48	43	31	22	195	426	408	
Irrigation	-	-	-	-	-	-	-	-	
Other (specify)	5	Various	4	2	1	11	41	21	
Total	774	832	721	630	581	3,537	8,222	8,368	

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 _____ 205,517

End of Year Balances in Selected Accounts

Bay Area Region

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

131	Materials and Supplies	<u>\$ 506,480.40</u>
100-3	Construction Work in Progress	<u>\$ 22,225,891.47</u>
241	Advances for Construction	<u>\$ 3,668,957.76</u>
265	Contributions in Aid of Construction	<u>\$ 20,928,259.35</u>

DECLARATION

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

I, the undersigned _____ Tom Scanlon
Name of District Manager or Equivalent (Please Print)

of _____ Bay Area Region _____ District
Name of District

of _____ California Water Service Company
Name of Utility

at _____ Various Locations
Address of District Office

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2022, through December 31, 2022.

Corporate Controller & Principal Accounting Officer
Title (Please Print)

Various

Signature

408-367-8523
Telephone Number

March 26, 2023
Date

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