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2022  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

\_\_\_\_\_  
CALIFORNIA WATER SERVICE COMPANY

(NAME OF CORPORATION)

Name of District: General Office (CSS) Location: San Jose Santa Clara  
(TOWN OR CITY) (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](mailto:bmd@cpuc.ca.gov)

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.  
General Office (CSS)
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, 2022, through December 31, 2022. Fiscal year reports will not be accepted.

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

General Office

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	10,849	-	-	-	\$ 10,849
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	4,041,787	31,767	(370,251)	-	\$ 3,703,303
5		Total Intangible Plant	\$ 4,052,635	\$ 31,767	\$ (370,251)	\$ -	\$ 3,714,151
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 415,574	\$ -	\$ -	\$ -	\$ 415,574
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
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	Office Wells	-	-	-	-	\$ -
16	316	Supply Mains	-	-	-	-	\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	-	-	-	-	\$ -
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	9,408,440	869,476	-	-	\$ 10,277,916
25	325	Other Pumping Plant	3,238,851	-	-	-	\$ 3,238,851
26		Total Pumping Plant	\$ 12,647,291	\$ 869,476	\$ -	\$ -	\$ 13,516,766
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	-	-	-	-	\$ -
30	332	Water Treatment Equipment	18,831	-	-	-	\$ 18,831
31		Total Water Treatment Plant	\$ 18,831	\$ -	\$ -	\$ -	\$ 18,831

**SCHEDULE A-1a**

**Account 100.1 - Utility Plant in Service (Continued)**

General Office

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements	-	-	-	-	\$ -
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		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	34,675,002	603,721	(21,300)	-	\$ 35,257,422
46	372	Office Furniture and Equipment	99,545,323	11,719,200	(924,346)	0	\$ 110,340,177
47	373	Transportation Equipment	7,005,233	521,700	(681,527)	-	\$ 6,845,406
48	374	Stores Equipment	36,741	-	-	-	\$ 36,741
49	375	Laboratory Equipment	1,735,925	-	(346,419)	-	\$ 1,389,505
50	376	Communication Equipment	83,066	664,116	(2,078)	-	\$ 745,103
51	377	Power Operated Equipment	258,504	-	-	-	\$ 258,504
52	378	Tools, Shop and Garage Equipment	4,032,444	159,000	(126,974)	-	\$ 4,064,469
53	379	Other General Plant	115,762	-	-	-	\$ 115,762
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 147,487,999	\$ 13,667,736	\$ (2,102,645)	\$ 0	\$ 159,053,089
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property	-	-	-	-	\$ -
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
59	395	Recycled Water Depr Plant	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	(164,622,329)	(14,568,979)	2,472,897	(0)	(176,718,411)
60		Total Undistributed Items	\$ (164,622,329)	\$ (14,568,979)	\$ 2,472,897	\$ (0)	\$ (176,718,411)
61		Total Utility Plant in Service	\$ (0)	\$ 0	\$ (0)	\$ (0)	\$ 0

**SCHEDULE A-1b**

**Account 101 - Recycled Water Utility Plant**

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant			-		\$ -
2	394	Recycled Water Land and Land Rights			-		\$ -
3	395	Recycled Water Depreciable Plant	-	-	-	-	\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

**SCHEDULE A-1c**

**Account 302 - Franchises and Consents**

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year <sup>1</sup> (e)
1	Beginning Balance				-
2					
3					
4					
5					
				<b>Total</b>	\$ -

<sup>1</sup> The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 3.

**SCHEDULE A-4  
RATE BASE AND WORKING CASH  
CUSTOMER SUPPORT SERVICES**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2022 (b)	Balance 1/1/2022 (c)
		<b>RATE BASE</b>		
1		Utility Plant		
2		Plant in Service	\$176,755,067	\$164,658,984
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate		
5		Rate Base (Adj. for Dominguez, Antelope Valley and Kern River Valley Net		
6		Plant not Funded by Cal Water (Funded by DWR and SRF Loans)		
7		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5 + Line 6)</b>	\$176,755,067	\$164,658,984
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$71,417,124	\$58,022,571
10		General Office Prorate		
11		<b>Total Accumulated Depreciation (=Line 9 + Line 10)</b>	\$71,417,124	\$58,022,571
		General Office (CSS)		
12		Less Other Reserves		
13		Deferred Income Taxes	\$13,961,877	\$14,938,120
14		Deferred Investment Tax Credit	\$89,407	\$92,375
15		Other Reserves		
16		<b>Total Other Reserves (=Line 13 + Line 14 + Line 15)</b>	\$14,051,284	\$15,030,495
17		Less Adjustments		
18		Contributions in Aid of Construction	\$0	\$0
19		Advances for Construction	\$0	\$0
20		Other		
21		<b>Total Adjustments (=Line 18 + Line 19 + Line 20)</b>	\$0	\$0
22		<b>Add Materials and Supplies</b>	\$616,520	\$19,155
23		<b>Add Working Capital (Tank Painting)</b>	-\$2,446,817	-\$1,950,217
24		<b>Add Working Cash (=Line 37)</b>	\$0	\$0
25		<b>TOTAL RATE BASE</b>		
26		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	\$91,903,179	\$91,625,073

**Notes:**

1 Cal Water does not include CWIP in rate base.

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

General Office

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	-	2,440,647.98	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	-				
4	(b) Charged to Account 504		337,092.17			
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 <sup>1</sup>					
10	Total credits	\$0.00	\$337,092.17	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	-	246,834.24			
13	General (b) Cost of removal	-				
14	(c) All other debits <sup>1</sup>	-				
15	Total debits	0.00	246,834.24	0.00	0.00	0.00
16	Balance in reserve at end of year	0.00	2,530,905.91	0.00	0.00	0.00
17						
18	State method of determining depreciation charges.					
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$					
24						
25	<sup>1</sup> Indicate the nature of these items and show the accounts affected by the contra entries.					
26						
27						

**SCHEDULE A-5a**  
**Account 250 - Analysis of Entries in Depreciation Reserve**

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct.	General Office  DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements	-	-	-	-	-
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		<b>General Office (CSS)</b>					
12	321	Structures and Improvements	-	-	-	-	-
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	680,150.08	275,667.36	-	-	955,817.44
16	325	Other Pumping Plant	380,725.87	89,392.44	-	-	470,118.31
17		Total Pumping Plant	1,060,875.95	365,059.80	-	-	1,425,935.75
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	-	-	-	-	-
21	332	Water Treatment Equipment	18,581.08	67.68	-	-	18,648.76
22		Total Water Treatment Plant	18,581.08	67.68	-	-	18,648.76
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
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		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	13,138,923.00	1,282,293.84	(21,300.18)	-	14,399,916.66
38	372	Office Furniture and Equipment	36,199,105.06	12,326,083.56	(924,346.39)	-	47,600,842.23
39	373	Transportation Equipment	3,993,900.29	926,091.84	(681,526.96)	90,837.82	4,329,302.99
40	374	Stores Equipment	23,862.30	1,631.28	-	-	25,493.58
41	375	Laboratory Equipment	749,445.58	97,385.40	(346,419.11)	-	500,411.87
42	376	Communication Equipment	(12,348.18)	1,395.48	(2,078.25)	-	(13,030.95)
43	377	Power Operated Equipment	149,279.33	6,876.12	-	-	156,155.45
44	378	Tools, Shop and Garage Equipment	185,578.96	304,046.40	(126,974.47)	-	362,650.89
45	379	Other General Plant	76,169.59	4,456.80	-	-	80,626.39
46	390	Other Tangible Property	-	-	-	-	-
47	391	Water Plant Purchased	(996.00)	-	-	-	(996.00)
48		Total General Plant	54,502,919.93	14,950,260.72	(2,102,645.36)	90,837.82	67,441,373.11
***	380	Leased Property	-	-	-	-	-
***		Pension non-service	-	-	-	-	-
***		GO Allocation	(55,582,376.96)	(15,315,388.20)	2,102,645.36	(90,837.82)	(68,885,957.62)
49		Total	-	-	-	-	-



**SCHEDULE B-1**  
**Account 501 - Operating Revenues**

General Office

Line	ACCOUNT		Amount Current Year	Amount Preceding Year	Net Change During Year Show Decrease in (Parenthesis)
No.	Acct.	(a)	(b)	(c)	(d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	-	-	\$0
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	-	-	\$0
6		601-3 Industrial Sales	-	-	\$0
7		601-4 Sales to Public Authorities	-	-	\$0
8		Sub-total	\$ -	\$ -	\$0
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		General Office (CSS)			\$0
14		602-4 Sales to Public Authorities	-	-	\$0
15		Sub-total	\$ -	\$ -	\$0
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales	-	-	\$0
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ -	\$ -	\$0
20	604	Private Fire Protection Service	-	-	\$0
21	605	Public Fire Protection Service	-	-	\$0
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	1,787,496	(11,419,257)	\$13,206,753
26		Sub-total	\$ 1,787,496	\$ (11,419,257)	\$13,206,753
27		Total Water Service Revenues	\$ 1,787,496	\$ (11,419,257)	\$13,206,753
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges	-	-	\$0
30	611	Miscellaneous Service Revenues	-	525	(\$525)
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	-	-	\$0
34	615	Recycled Water Revenues	-	-	\$0
35		Total Other Water Revenues	\$ -	\$ 525	(\$525)
36	501	Total operating revenues	\$ 1,787,496	\$ (11,418,732)	\$13,206,228

**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

General Office

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B	60,088	110,616	\$ (50,528)	
4	701	Operation supervision, labor and expenses					\$ -	
5	702	Operation labor and expenses	A	B	858	1,689	\$ (832)	
6	703	Miscellaneous expenses	A		4,217	10,893	\$ (6,675)	
7	704	Purchased water	A	B	737	393	\$ 344	
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B	-	-	\$ -	
10	706	Maintenance of structures and facilities					\$ -	
11	707	Maintenance of structures and improvements	A	B	-	-	\$ -	
12	708	General Office (CSS)	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		805	-	\$ 805	
17	712	Maintenance of supply mains	A		-	-	\$ -	
18	713	Maintenance of other source of supply plant	A	B	-	-	\$ -	
19		<b>Total source of supply expense</b>			\$ 66,706	\$ 123,591	\$ (56,886)	
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B	40,029	37,788	\$ 2,241	
23	721	Operation supervision labor and expense					\$ -	
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	57,918	60,231	\$ (2,314)	
28	725	Miscellaneous expenses	A		123,019	72,996	\$ 50,023	
					-	-		
					-	-		
29	726	Fuel or power purchased for pumping	A	B	-	-	\$ -	
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B	56,367	68,287	\$ (11,920)	
32	729	Maintenance of structures and equipment					\$ -	
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	11,506	1,432	\$ 10,074	
36	733	Maintenance of other pumping plant	A	B	-	286	\$ (286)	
37		<b>Total pumping expenses</b>			\$ 288,837	\$ 241,020	\$ 47,818	

## 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

General Office

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B	2,007,569	2,308,962	\$ (301,393)	
41	741	Operation supervision, labor and expenses					\$ -	
42	742	Operation labor and expenses	A		576,674	367,072	\$ 209,602	
43	743	Miscellaneous expenses	A	B	10,108	(40,759)	\$ 50,866	
44	744	Chemicals and filtering materials	A	B	-	-	\$ -	
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B	40,951	2,823	\$ 38,128	
47	746	Maintenance of structures and equipment					\$ -	
48	747	Maintenance of structures and improvements	A	B	-	-	\$ -	
49	748	Maintenance of water treatment equipment	A	B	15	-	\$ 15	
50		<b>Total water treatment expenses</b>			<b>\$ 2,635,317</b>	<b>\$ 2,638,099</b>	<b>\$ (2,782)</b>	
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B	79,707	78,133	\$ 1,574	
54	751	Operation supervision, labor and expenses					\$ -	
55	752	Storage facilities expenses	A		-	-	\$ -	
56	752	Operation labor and expenses		B			\$ -	
57	753	Transmission and distribution lines expenses	A		61,097	55,409	\$ 5,688	
58	754	Meter expenses	A		69,375	26,116	\$ 43,259	
59	755	Customer installations expenses	A		-	-	\$ -	
60	756	Miscellaneous expenses	A		384,476	364,660	\$ 19,816	

61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		58,290	44,987	\$ 13,302
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		-	3,000	\$ (3,000)
66	761	Maintenance of trans. and distribution mains	A			4,472	10,402	\$ (5,930)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			2,354	(2,936)	\$ 5,290
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			-	-	\$ -
72	765	Maintenance of hydrants	A			1,630	60	\$ 1,571
73	766	Maintenance of miscellaneous plant	A			-	59	\$ (59)
74		<b>Total transmission and distribution expenses</b>				\$ 661,401	\$ 579,891	\$ 81,509

**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		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	771	Supervision	A	B	82,802	143,418	\$ (60,616)	
78	771	Superv., meter read., other customer acct expenses					\$ -	
79	772	Meter reading expenses	A	B	24	35	\$ (10)	
80	773	Customer records and collection expenses	A		8,679,418	8,331,948	\$ 347,470	
81	773	Customer records and accounts expenses		B			\$ -	
82	774	Miscellaneous customer accounts expenses	A		6,369,639	(6,967,499)	\$ 13,337,137	
83	775	Uncollectible accounts	A	B	C	-	-	\$ -
84		<b>Total customer account expenses</b>			<b>\$ 15,131,883</b>	<b>\$ 1,507,902</b>	<b>\$ 13,623,982</b>	
85		<b>VI. SALES EXPENSES</b>						
86		<b>Operation</b>					\$ -	
87	781	Supervision	A	B			\$ -	
88	781	Sales expenses					\$ -	
89	782	Demonstrating selling expenses	A				\$ -	
90	783	Advertising expenses	A				\$ -	
91	784	Miscellaneous, jobbing and contract work	A				\$ -	
92	785	Merchandising, jobbing and contract work	A				\$ -	
93		<b>Total sales expenses</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
94		<b>VII. RECYCLED WATER EXPENSES</b>						
95		<b>Operation and Maintenance</b>						
96	786	Recycled water operation and maint. expenses					\$ -	
97		<b>Total recycled water expenses</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
98		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
99		<b>Operation</b>						
100	791	Administrative and general salaries	A	B	C	24,548,717	24,846,850	\$ (298,133)
101	792	Office supplies and other expenses	A	B	C	8,847,176	6,730,481	\$ 2,116,695
102	793	Property insurance	A			236,686	200,227	\$ 36,458
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			8,048,375	8,220,291	\$ (171,916)
105	795	Employees' pensions and benefits	A	B	C	20,238,966	20,688,647	\$ (449,681)
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	249,043	279,285	\$ (30,243)
108	798	Outside services employed	A			14,373,678	11,440,517	\$ 2,933,161
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			(107,364,197)	(102,141,309)	\$ (5,222,887)
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	C	33,968	9,236	\$ 24,732
114		<b>Total administrative and general expenses</b>			<b>\$ (30,787,589)</b>	<b>\$ (29,725,775)</b>	<b>\$ (1,061,814)</b>	
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	472,884	431,928	\$ 40,956
118	812	Administrative expenses transferred - Cr.	A	B	C	(13,196)	(13,909)	\$ 713
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		<b>Total miscellaneous</b>			<b>\$ 459,688</b>	<b>\$ 418,020</b>	<b>\$ 41,669</b>	
121		<b>Total operating expenses</b>			<b>\$ (11,543,757)</b>	<b>\$ (24,217,252)</b>	<b>\$ 12,673,495</b>	

**SCHEDULE B-4**  
**Account 507 - Taxes Charged During Year**

Line No.	General Office 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	General Office (CSS)					
11						
12						
13						
14	Total	\$ -	\$ -	\$ -	\$ -	\$ -

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

STREAMS			FLOW IN .....(unit) <sup>2</sup>				Annual Quantities Diverted .....(Unit) <sup>2</sup>	Remarks
Line No.	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
			Claim	Capacity	Max.	Min.		
1								
2								
3								
4								
5								

  

WELLS					Annual Quantities Pumped .....(Unit) <sup>2</sup>	Remarks
Line No.	Plant Location	Number	Dimensions	<sup>1</sup> Depth to Water		
6						
7						
8						
9						
10	General Office (					

  

TUNNELS AND SPRINGS			FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks
Line No.	Location	Number	Maximum	Minimum		
11						
12						
13						
14						
15						

  

Purchased Water for Resale	
16	Purchased from
17	Annual quantities: (Unit chosen) <sup>2</sup>
18	
19	

\* State ditch, pipe line, reservoir, etc., with name, if any.  
<sup>1</sup> Average depth to water surface below ground surface.  
<sup>2</sup> 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 res			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution re			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal			
12	Concrete			
13	Total	-	-	

**SCHEDULE D-3**

**Description of Transmission and Distribution Facilities**

General Office

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	General Office (CSS)								
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		-	-		-	-		-	-
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	-	-	-	-	-	-	-	-	-

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
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	-	-	-	-	-	-	-	-	-



<b>SCHEDULE D-4</b>				
<b>Number of Active Service Connections</b>				
General Office				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	-	-	-	-
Commercial	-	-	-	-
Industrial	-	-	-	-
Public authorities	-	-	-	-
Irrigation	-	-	-	-
Other (Multi Residential)	-	-	-	-
Agriculture	-	-	-	-
Subtotal	-	-	-	-
Private fire connections	-	-	-	-
Public fire hydrants	-	-	-	-
Total	-	-	-	-

<b>SCHEDULE D-5</b>		
<b>Number of Meters and Services on General Office (CSS)</b>		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	-	-
3/4 - in	-	-
1 - in	-	-
1 1/4 - in	-	-
1 1/2 - in	-	-
2 - in	-	-
2 1/2 - in	-	-
3 - in	-	-
4 - in	-	-
6 - in	-	-
8 - in	-	-
10 - in	-	-
12 - in	-	-
Other	-	-
Total	-	-

<b>SCHEDULE D-6</b>	
<b>Meter Testing Data</b>	
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 . . . . .	_____
4. Found fast, requiring billing adjustment . . . . .	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	_____
2. More than 10, but less than 15 years . . . . .	_____
3. More than 15 years . . . . .	_____

**SCHEDULE D-7**

**Water Delivered to Metered Customers by Months and Years in \_\_\_\_\_ CCF \_\_\_\_\_ (Unit Chosen)<sup>1</sup>**

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

  

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential						-	-		
Commercial						-	-		
Industrial						-	-		
Public authorities						-	-		
Irrigation						-	-		
Other (specify) General Office (CSS)						-	-		
						-	-		
<b>Total</b>	-	-	-	-	-	-	-	-	

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

Total acres irrigated \_\_\_\_\_

Total population served \_\_\_\_\_

## End of Year Balances in Selected Accounts

### General Office

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

131	Materials and Supplies	<u>\$ 616,520.34</u>
100-3	Construction Work in Progress	<u>\$ 15,809,770.00</u>
241	Advances for Construction	<u>\$ -</u>
265	Contributions in Aid of Construction	<u>\$ -</u>

**DECLARATION**

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

I, the undersigned

Tom Scanlon for Martin Kropelinicki

\_\_\_\_\_  
Name of District Manager or Equivalent (Please Print)

of

General Office (CSS)

\_\_\_\_\_  
District

\_\_\_\_\_  
Name of District

of

California Water Service Company

\_\_\_\_\_  
Name of Utility

at

1720 North First St., San Jose, CA 95112-4598

\_\_\_\_\_  
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)

General Office (CSS)

\_\_\_\_\_  
408-367-8521

Telephone Number

  
\_\_\_\_\_  
Signature

\_\_\_\_\_  
March 24, 2023

Date

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