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2022
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA WATER SERVICE COMPANY

(NAME OF CORPORATION)

Kernville, Arden, Bodfish, Sq Mtn,
Split Mtn, Southlake, Onyx,
Mtn Shadow Lakeland and

Name of District: Kern River Valley Location: Ponderosa Pine Kern Co.
(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

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

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

Kern River Valley Water Co

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	9,761	-	-	-	\$ 9,761
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	84,537	27,305	(84,537)	-	\$ 27,305
5		Total Intangible Plant	\$ 94,298	\$ 27,305	\$ (84,537)	\$ -	\$ 37,066
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 439,624	\$ -	\$ -	\$ -	\$ 439,624
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	48,846	-	-	-	\$ 48,846
12	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
13	313	Lake, River and Other Intakes	11,996	-	-	-	\$ 11,996
14	314	Springs and Tunnels					\$ -
15	315	Wells	3,597,103	-	-	-	\$ 3,597,103
16	316	Supply Mains	149,027	-	-	-	\$ 149,027
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 3,806,972	\$ -	\$ -	\$ -	\$ 3,806,972
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	168,751	69,183	(4,118)	-	\$ 233,816
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	4,845,013	328,406	(92,042)	-	\$ 5,081,378
25	325	Other Pumping Plant	63,906	-	-	-	\$ 63,906
26		Total Pumping Plant	\$ 5,077,671	\$ 397,589	\$ (96,160)	\$ -	\$ 5,379,100
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	489,633	107,856	(4,750)	-	\$ 592,739
30	332	Water Treatment Equipment	7,625,511	379,952	(219,304)	-	\$ 7,786,159
31		Total Water Treatment Plant	\$ 8,115,144	\$ 487,809	\$ (224,054)	\$ -	\$ 8,378,898

SCHEDULE A-1a

Account 100.1 - Utility Plant in Service (Continued)

Kern River Valley Water Co

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	129,384	269,591	(2,500)	-	\$ 396,476
34	342	Reservoirs and Tanks	5,940,158	49,706	-	-	\$ 5,989,864
35	343	Transmission and Distribution Mains	10,015,104	567,390	(31,223)	-	\$ 10,551,271
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	1,267,698	112,517	(1,229)	-	\$ 1,378,986
38	346	Meters	286,441	6,255	-	-	\$ 292,696
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	290,008	25,937	(43)	-	\$ 315,903
41	349	Other Transmission and Distribution Plant		-			\$ -
42		Total Transmission and Distribution Plant	\$ 17,928,794	\$ 1,031,396	\$ (34,994)	\$ -	\$ 18,925,196
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	547,512	74,454	(13,119)	-	\$ 608,846
46	372	Office Furniture and Equipment	43,553	-	-	-	\$ 43,553
47	373	Transportation Equipment	556,012	-	-	-	\$ 556,012
48	374	Stores Equipment	2,663	-	-	-	\$ 2,663
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	18,738	-	-	-	\$ 18,738
51	377	Power Operated Equipment	63,879	-	-	-	\$ 63,879
52	378	Tools, Shop and Garage Equipment	505,743	6,145	-	-	\$ 511,888
53	379	Other General Plant	29,080	-	-	-	\$ 29,080
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 1,767,180	\$ 80,599	\$ (13,119)	\$ -	\$ 1,834,659
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	170	-	-	-	\$ 170
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
59	395	Recycled Water Depr Plant	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	1,882,703	166,618	(28,281)	0.00	2,021,040
60		Total Undistributed Items	\$ 1,882,874	\$ 166,618	\$ (28,281)	\$ -	\$ 2,021,210
61		Total Utility Plant in Service	\$ 39,112,556	\$ 2,191,316	\$ (481,146)	\$ -	\$ 40,822,725

SCHEDULE A-1b
Account 101 - Recycled Water Utility Plant

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

SCHEDULE A-1c
Account 302 - Franchises and Consents

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

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

**SCHEDULE A-4
RATE BASE AND WORKING CASH
KERN RIVER VALLEY DISTRICT**

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	\$38,875,688	\$37,303,855
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$2,021,459	\$1,883,122
5		Rate Base (Adj. for Dominguez, Antelope Valley and Kern River Valley Net of Depreciation)	\$364,198	\$435,024
6		Plant not Funded by Cal Water (Funded by DWR and SRF Loans)	-\$2,378,474	-\$2,387,171
7		Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5 + Line 6)	\$38,882,872	\$37,234,830
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$16,705,502	\$15,830,869
10		General Office Prorate	\$816,762	\$663,575
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$17,522,264	\$16,494,444
12		Less Other Reserves		
13		Deferred Income Taxes	\$1,893,293	\$1,840,172
14		Deferred Investment Tax Credit	\$504	\$972
15		Other Reserves (General Office Prorate)	\$160,697	\$171,896
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$2,054,494	\$2,013,041
17		Less Adjustments		
18		Contributions in Aid of Construction	\$492,162	\$491,821
19		Advances for Construction	\$5,132	\$6,247
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$497,294	\$498,068
22		Add Materials and Supplies	\$29,526	\$23,830
23		Add Working Capital (Tank Painting)	\$357,764	\$306,884
24		Add Working Cash (=Line 37)	\$1,014,224	\$988,985
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$19,852,569	\$19,242,092
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	\$5,001,795	\$4,876,146
29		Purchased Power & Commodity for Resale*	\$307,063	\$318,072
30		Meter Revenues: Bimonthly Billing	\$1,263,295	\$1,217,738
31		Other Revenues: Flat Rate Monthly Billing	\$3,385	\$559
32		Total Revenues (=Line 30 + Line 31)	\$1,266,680	\$1,218,297
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.27%	0.05%
34		5/24 x Line 25 x (100% - Line 33)	\$1,039,256	\$1,015,398
35		1/24 x Line 28 x Line 33	\$557	\$93
36		1/12 x Line 29	\$25,589	\$26,506
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$1,014,224	\$988,985
		* 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

Kern River Valley Water Co

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	16,382,368.69	2,235,321.57	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,500,040.75				
4	(b) Charged to Account 504		(73,026.75)			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	1,038.87				
9	(g) All other credits ¹		54,623.47			
10	Total credits	\$1,501,079.62	(18,403.28)	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	392,374.55	7,728.45			
13	(b) Cost of removal	1,206.32				
14	(c) All other debits ¹	-				
15	Total debits	393,580.87	7,728.45	0.00	0.00	0.00
16	Balance in reserve at end of year	17,489,867.44	2,209,189.84	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)

Kern River Valley Water Co							
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	28,427.81	1,436.04	-	-	29,863.85
3	312	Collecting and Impounding Reservoirs	-	-	-	-	-
4	313	Lake, river and Other Intakes	5,676.51	345.48	-	-	6,021.99
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	2,379,529.11	186,823.44	-	-	2,566,352.55
7	316	Supply Mains	89,227.85	3,159.24	-	-	92,387.09
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	2,502,861.28	191,764.20	-	-	2,694,625.48
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	57,863.46	5,045.52	(4,118.00)	-	58,790.98
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	1,790,570.98	186,858.96	(92,041.58)	-	1,885,388.36
16	325	Other Pumping Plant	28,412.65	2,306.88	-	-	30,719.53
17		Total Pumping Plant	1,876,847.09	194,211.36	(96,159.58)	-	1,974,898.87
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	52,632.36	17,088.24	(4,750.31)	-	64,970.29
21	332	Water Treatment Equipment	4,627,470.39	392,515.32	(219,304.09)	-	4,800,681.62
22		Total Water Treatment Plant	4,680,102.75	409,603.56	(224,054.40)	-	4,865,651.91
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	33,253.13	4,632.00	(2,499.51)	-	35,385.62
26	342	Reservoirs and Tanks	2,998,175.70	220,391.08	-	-	3,218,566.78
27	343	Transmission and Distribution Mains	2,499,007.18	176,823.12	(31,222.99)	(1,206.32)	2,643,400.99
28	344	Fire Mains	-	-	-	-	-
29	345	Services	407,945.63	37,532.88	(1,229.19)	-	444,249.32
30	346	Meters	127,627.19	13,581.00	-	-	141,208.19
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	93,000.70	4,118.16	(42.51)	-	97,076.35
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	6,159,009.53	457,078.24	(34,994.20)	(1,206.32)	6,579,887.25

35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	205,563.13	24,528.48	(13,119.47)	-	216,972.14
38	372	Office Furniture and Equipment	122,739.64	6,808.32	-	-	129,547.96
39	373	Transportation Equipment	3,240.48	-	-	-	3,240.48
40	374	Stores Equipment	-	-	-	-	-
41	375	Laboratory Equipment	2,679.27	-	-	-	2,679.27
42	376	Communication Equipment	13,696.51	946.32	-	-	14,642.83
43	377	Power Operated Equipment	38,663.19	7,844.28	-	-	46,507.47
44	378	Tools, Shop and Garage Equipment	174,790.15	31,659.60	-	-	206,449.75
45	379	Other General Plant	30,014.50	441.96	-	-	30,456.46
46	390	Other Tangible Property	(63,506.66)	-	-	-	(63,506.66)
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	527,880.21	72,228.96	(13,119.47)	-	586,989.70
***	380	Leased Property	-	-	-	-	-
***		Pension non-service				-	-
***		GO Allocation	635,667.83	175,154.43	(24,046.90)	1,038.87	787,814.23
49		Total	16,382,368.69	1,500,040.75	(392,374.55)	(167.45)	17,489,867.44

SCHEDULE B-1
Account 501 - Operating Revenues

Kern River Valley Water Co

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	6,109,680	6,247,125	(\$137,445)
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	597,911	518,120	\$79,791
6		601-3 Industrial Sales	-	-	\$0
7		601-4 Sales to Public Authorities	167,033	174,558	(\$7,525)
8		Sub-total	\$ 6,874,624	\$ 6,939,803	(\$65,179)
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	-	-	\$0
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ -	\$ -	\$0
20	604	Private Fire Protection Service	2,361	2,266	\$95
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	31,127	44,852	(\$13,725)
26		Sub-total	\$ 33,487	\$ 47,117	(\$13,630)
27		Total Water Service Revenues	\$ 6,908,111	\$ 6,986,920	(\$78,809)
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	730,191	299,391	\$430,800
30	611	Miscellaneous Service Revenues	1,575	710	\$865
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	(19,237)	26,129	(\$45,366)
34	615	Recycled Water Revenues	(252)	(15)	(\$237)
35		Total Other Water Revenues	\$ 712,278	\$ 326,215	\$386,063
36	501	Total operating revenues	\$ 7,620,389	\$ 7,313,135	\$307,254

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

Kern River Valley Water Co

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		-	-	\$ -
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water	A	B	C	3,143	29,951	\$ (26,807)
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		2,056	1,332	\$ 724
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			-	9,633	\$ (9,633)
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		4,986	-	\$ 4,986
19		Total source of supply expense				\$ 10,185	\$ 40,916	\$ (30,731)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		255,896	286,392	\$ (30,496)
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			-	23	\$ (23)
27	724	Pumping labor and expenses	A	B		5,165	25,740	\$ (20,575)
28	725	Miscellaneous expenses	A			26,826	18,617	\$ 8,209
						-	-	\$ -
						303,919	288,122	\$ 15,797
29	726	Fuel or power purchased for pumping	A	B	C	303,919	288,122	\$ 15,797
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		38,074	46,793	\$ (8,719)
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		-	12	\$ (12)
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		31,335	16,577	\$ 14,758
36	733	Maintenance of other pumping plant	A	B		-	40	\$ (40)
37		Total pumping expenses				\$ 661,215	\$ 682,316	\$ (21,101)

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

Kern River Valley Water Co

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		194,669	275,239	\$ (80,570)
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			152,451	103,402	\$ 49,048
43	743	Miscellaneous expenses	A	B		203,496	118,565	\$ 84,931
44	744	Chemicals and filtering materials	A	B		116,026	176,630	\$ (60,604)
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		110	632	\$ (522)
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		2,812	4,459	\$ (1,648)
50		Total water treatment expenses				\$ 669,563	\$ 678,928	\$ (9,365)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		6,160	106,598	\$ (100,437)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			-	-	\$ -
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			78,312	31,598	\$ 46,714
58	754	Meter expenses	A			6,149	7,726	\$ (1,577)
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			192,652	152,497	\$ 40,154
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		99,045	42,902	\$ 56,143
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B		3,674	7,322	\$ (3,647)
65	760	Maintenance of reservoirs and tanks	A	B		89,450	68,253	\$ 21,197
66	761	Maintenance of trans. and distribution mains	A			31,034	39,701	\$ (8,667)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			134,383	96,240	\$ 38,142
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			-	51	\$ (51)
72	765	Maintenance of hydrants	A			-	-	\$ -
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 640,859	\$ 552,888	\$ 87,971

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		163,853	137,902	\$ 25,952
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		624	123	\$ 501
80	773	Customer records and collection expenses	A			68,207	54,965	\$ 13,241
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			269,866	260,638	\$ 9,228
83	775	Uncollectible accounts	A	B	C	247,247	(61,808)	\$ 309,055
84		Total customer account expenses				\$ 749,798	\$ 391,820	\$ 357,977
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	29,035	(28,406)	\$ 57,440
101	792	Office supplies and other expenses	A	B	C	9,198	15,120	\$ (5,923)
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			15,164	11,933	\$ 3,231
105	795	Employees' pensions and benefits	A	B	C	651,727	693,559	\$ (41,833)
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	-	367	\$ (367)
108	798	Outside services employed	A			4,500	-	\$ 4,500
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			1,152,261	1,133,647	\$ 18,614
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	11,475	7,927	\$ 3,548
114		Total administrative and general expenses				\$ 1,873,358	\$ 1,834,147	\$ 39,211
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	269,364	373,708	\$ (104,344)
118	812	Administrative expenses transferred - Cr.	A	B	C	(3,047)	(2,865)	\$ (182)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ 266,317	\$ 370,843	\$ (104,526)
121		Total operating expenses				\$ 4,871,295	\$ 4,551,858	\$ 319,437

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	Kern River Valley Water Co 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	\$ 51,285.00	\$ 51,285.00
2	California corporate franchise taxes	\$ 5,681.00	\$ 5,681.00			
3	Property taxes	\$ 237,711.80	\$ 237,711.80			
4	Other taxes	\$ 176,662.56	\$ 176,662.56			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 471,340.36	\$ 471,340.36	\$ -	\$ -	\$ -

**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	WTP	KRV WTP	KRV WTP						150		
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)					
Arden											
7	014-1	701 Evans Rd.	1510033-040	n/a	n/a	n/a	48				
8	017-1	41 Lakeshore Dr.	1510033-042	n/a	n/a	n/a	153				
9	018-1	n/a	1510033-043	n/a	n/a	n/a	5				
Countrywood											
10	002-1	Countrywood	1510033-061	n/a	n/a	n/a	0				
11	003-1	Countrywood	1500408-001	n/a	n/a	n/a	0				
JWC											
12	001-1	n/a	1500462-001	n/a	n/a	n/a	0				
Kernville											
13	002-1	24 Sirretta	1510033-003	n/a	n/a	n/a	0				
14	003-1	24 Sirretta	1510033-004	n/a	n/a	n/a	0				
15	004-1	24 Sirretta	1510033-005	n/a	n/a	n/a	0				
16	005-1	530 Sirretta	1510033-006	n/a	n/a	n/a	0				
17	007-1	150 Sirretta	1510033-007	n/a	n/a	n/a	0				
18	009-1	190 Sirretta	1510033-008	n/a	n/a	n/a	0				
19	010-1	n/a	1510033-009	n/a	n/a	n/a	0				
20	011-1	150 Sirretta	1510033-010	n/a	n/a	n/a	0				
21	012-1	150 Sirretta	1510033-011	n/a	n/a	n/a	0				
22	013-1	150 Sirretta	1510033-012	n/a	n/a	n/a	0				
23	014-1	65 Burlando	1510033-013	n/a	n/a	n/a	0				
24	015-1	150 Sirretta	1510033-014	n/a	n/a	n/a	0				
25	016-1	150 Sirretta	1510033-017	n/a	n/a	n/a	0				
Lower Bodfish											
26	005-1	376 Rim Road	1510056-005	n/a	n/a	n/a	0				
27	005-2	376 Rim Road	1510056-007	n/a	n/a	n/a	0				
28	008-1	286 Bodfish Cyn Rd	1510056-008	n/a	n/a	n/a	0				
29	008-2	286 Bodfish Cyn Rd	1510056-010	n/a	n/a	n/a	59				
30	008-3	286 Bodfish Cyn Rd	1510056-011	n/a	n/a	n/a	0				
31	013-1	286 Bodfish Cyn Rd	1510056-022	n/a	n/a	n/a	22				
Lakeland											
32	001-1	Warren Way	1510049-001	n/a	n/a	n/a	0				
33	003-1	n/a	1510049-002	n/a	n/a	n/a	0				
34	004-1	Warren Way	1510049-003	n/a	n/a	n/a	13				
35	005-1	Warren Way	1510049-004	n/a	n/a	n/a	13				
36	006-1	Warren Way	1510049-008	n/a	n/a	n/a	16				
37	007-1	n/a	1510049-014	n/a	n/a	n/a	7				
Onyx											
38	001-1	8091 Easy St.	1510043-001	n/a	n/a	n/a	11				
39	002-1	highway 178	1510043-005	n/a	n/a	n/a	0				
40	005-1	W/S Of Hwy 178 On Dirt Road 1000' N/O Scodie Park Rd.	1510043-004	n/a	n/a	n/a	27				
Split Mountain											
41	001-1	n/a	1500407-003	n/a	n/a	n/a	0				
42	002-1	n/a	1500407-006	n/a	n/a	n/a	21				
43	003-1	n/a	1500407-002	n/a	n/a	n/a	0				
44	015-1	n/a	1500407-007	n/a	n/a	n/a	8				
Southlake											
45	005-1	Highway 178	1510039-003	n/a	n/a	n/a	44				
46	005-2	Highway 178	1510039-004	n/a	n/a	n/a	36				
47	007-1	Highway 178	1510039-006	n/a	n/a	n/a	73				
48	008-1	Highway 178	1510039-008	n/a	n/a	n/a	0.5				
Squirrel Mountain											
49	003-1	n/a	1510039-016	n/a	n/a	n/a	0				
50	005-1	n/a	1510044-011	n/a	n/a	n/a	0				
51	005-2	n/a	1510039-011	n/a	n/a	n/a	0				
52	007-1	n/a	1510039-012	n/a	n/a	n/a	0				
53	009-1	n/a	1510044-022	n/a	n/a	n/a	0				
54	010-1	n/a	1510039-015	n/a	n/a	n/a	0				
55	012-1	n/a	1510044-024	n/a	n/a	n/a	0				

	Upper Bodfish							
56	001-1	19 Sprint Ct.	1510026-013	n/a	n/a	n/a	0	
57	003-1	19 Sprint Ct.	1510026-016	n/a	n/a	n/a	0	
58	104-1	Rembach	1510026-004	n/a	n/a	n/a	4	
59	104-2	Rembach	1510026-005	n/a	n/a	n/a	41	

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

Purchased Water for Resale								
16	Purchased from	n/a						
17	Annual quantities purchased						(AF)	
Wheeled Water								
18	Purchased from	Interconnection						
19	Annual quantities purchased						0 (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	38	4,631,000	
12	Concrete			
13	Total	38	4,631,000	

SCHEDULE D-3

Description of Transmission and Distribution Facilities

Kern River Valley Water Co

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		-	12,001		-	-		-	-
12	Cast Iron (cement lined)									
13	Concrete		-				108		54	-
14	Copper	-	-	1,710						
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	-		-	14,485	5,208	93,620		115,228	19,378
19	Welded steel									
20	Wood									
21	Other	(800)	-	24,822	-	11,583	37,422		91,786	27,920
22	Total	(800)	-	38,533	14,485	16,791	131,150	-	207,068	47,298

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	-	-	-	-		-		-	12,001
24	Cast Iron (cement lined)									-
25	Concrete	-	-	-	-	-	-		-	162
26	Copper							-		1,710
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	1,800	-	-	-	-	-	-	-	249,719
31	Welded steel									-
32	Wood									-
33	Other	-	-	-	-	-	-	-	-	192,733
34	Total	1,800	-	-	-	-	-	-	-	456,325

SCHEDULE D-4

Number of Active Service Connections

Kern River Valley Water Co

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	3,911	3,915	0	0
Commercial	108	108	0	0
Industrial	0	0		
Public authorities	16	16		
Irrigation	3	2		
Other (Multi Residential)	13	15		
Agriculture	0	0		
Subtotal	4,051	4,056	0	0
Private fire connections			4	4
Public fire hydrants			0	0
Total	4,051	4,056	4	4

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	4,584	3,951
3/4 - in	9	6
1 - in	74	64
1 1/4 - in		
1 1/2 - in	14	14
2 - in	11	11
2 1/2 - in		
3 - in	9	3
4 - in	1	
6 - in		
8 - in		
10 - in		
12 - in		
Other		
Total	4,702	4,049

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	_____ 7
3. Used, after repair	_____ -
4. Found fast, requiring billing adjustment	_____

B. Number of Meters in Service Since Last Test

1. Ten years or less	_____ 1,223
2. More than 10, but less than 15 years	_____ 298
3. More than 15 years	_____ 3,180

SCHEDULE D-7

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

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	14	14	13	16	16	24	26	123
Commercial	1	1	2	2	2	2	3	13
Industrial	-	-	-	-	-	-	-	-
Public authorities	0	0	0	1	1	1	1	4
Irrigation	-	-	-	-	-	-	-	-
Other (specify)	0	0	(0)	0	0	0	0	0
Total	16	15	14	18	19	27	30	140

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	30	25	25	17	15	111	234	227	
Commercial	4	3	2	2	2	12	25	25	
Industrial	-	-	-	-	-	-	-	-	
Public authorities	1	1	1	1	0	5	9	7	
Irrigation	-	-	-	-	-	-	-	-	
Other (specify)	0	0	-	0	-	0	1	-	
Total	35	29	28	19	17	128	268	259	

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 _____ 5,592

End of Year Balances in Selected Accounts

Kern River Valley Water Co

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

131	Materials and Supplies	\$	<u>22,474.94</u>
100-3	Construction Work in Progress	\$	<u>1,598,113.19</u>
241	Advances for Construction	\$	<u>5,132.47</u>
265	Contributions in Aid of Construction	\$	<u>492,055.36</u>

DECLARATION

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

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

of _____ Kern River Valley _____ District
Name of District

of _____ California Water Service Company
Name of Utility

at _____ P O Box 1260 (1738 Lake Isabella Blvd.), Lake Isabella, CA 93240
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)


Signature

408-367-8521
Telephone Number

March 24, 2023
Date

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