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2022
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA WATER SERVICE COMPANY

(NAME OF CORPORATION)

Name of District: Los Altos Suburban Location: Cupertino 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

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

Los Altos Suburban

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	15,613	-	-	-	\$ 15,613
3	302	Franchises and Consents (Schedule A-1c)	18,704	-	-	-	\$ 18,704
4	303	Other Intangible Plant	2,039,549	-	-	-	\$ 2,039,549
5		Total Intangible Plant	\$ 2,073,866	\$ -	\$ -	\$ -	\$ 2,073,866
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 3,304,018	\$ -	\$ -	\$ (200)	\$ 3,303,818
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	2,581	-	-	-	\$ 2,581
12	312	Collecting and Impounding Reservoirs	63,238	-	-	-	\$ 63,238
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells	1,260,701	-	-	-	\$ 1,260,701
16	316	Supply Mains	16,585	-	-	-	\$ 16,585
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 1,343,106	\$ -	\$ -	\$ -	\$ 1,343,106
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	5,598,262	396,583	(1,655)	-	\$ 5,993,190
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	15,772,517	1,375,550	(57,162)	-	\$ 17,090,905
25	325	Other Pumping Plant	10,098	-	-	-	\$ 10,098
26		Total Pumping Plant	\$ 21,380,877	\$ 1,772,132	\$ (58,817)	\$ -	\$ 23,094,192
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	640,585	-	-	-	\$ 640,585
30	332	Water Treatment Equipment	2,323,804	258,161	(72,882)	-	\$ 2,509,083
31		Total Water Treatment Plant	\$ 2,964,390	\$ 258,161	\$ (72,882)	\$ -	\$ 3,149,668

SCHEDULE A-1a							
Account 100.1 - Utility Plant in Service (Continued)							
Los Altos Suburban							
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	2,150,341	1,397,300	-	-	\$ 3,547,641
34	342	Reservoirs and Tanks	8,521,166	809,107	(160,378)	-	\$ 9,169,895
35	343	Transmission and Distribution Mains	69,163,393	8,586,814	(123,316)	-	\$ 77,626,891
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	29,239,221	2,278,868	(22,150)	-	\$ 31,495,939
38	346	Meters	4,696,728	50,842	(592)	-	\$ 4,746,978
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	8,041,022	917,531	(7,833)	-	\$ 8,950,720
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ 121,811,871	\$ 14,040,461	\$ (314,269)	\$ -	\$ 135,538,063
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	431,273	-	-	-	\$ 431,273
46	372	Office Furniture and Equipment	287,230	21,333	(11,742)	-	\$ 296,821
47	373	Transportation Equipment	936,300	388,158	(4,928)	-	\$ 1,319,530
48	374	Stores Equipment	55,282	-	-	-	\$ 55,282
49	375	Laboratory Equipment	1,856	-	-	-	\$ 1,856
50	376	Communication Equipment	24,552	-	(7,699)	-	\$ 16,853
51	377	Power Operated Equipment	13,048	-	-	-	\$ 13,048
52	378	Tools, Shop and Garage Equipment	675,679	167,240	(70,889)	-	\$ 772,030
53	379	Other General Plant	3,944	-	-	-	\$ 3,944
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 2,429,164	\$ 576,731	\$ (95,258)	\$ -	\$ 2,910,637
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	4,092	-	-	-	\$ 4,092
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
59	395	Recycled Water Depr Plant	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	8,066,045	713,840	(121,165)	0.00	8,658,720
60		Total Undistributed Items	\$ 8,070,137	\$ 713,840	\$ (121,165)	\$ -	\$ 8,662,812
61		Total Utility Plant in Service	\$ 163,377,428	\$ 17,361,325	\$ (662,392)	\$ (200)	\$ 180,076,161

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 Cupertino Beginning Balance	11/1/58	perpetual		501	
2	City of Altos F301	3/1/64	perpetual		15,158	
3	Town of Los Altos Hills Ordinance No. F137	3/1/68	perpetual		689	
4	City of Sunnyvale F468	11/1/55	perpetual		2,356	
5						
6				Total	\$ 18,704	

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
LOS ALTOS 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	\$171,419,240	\$155,313,182
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$8,660,516	\$8,067,841
5		Rate Base (Adj. for Dominguez, Antelope Valley and Kern River Valley Net of Depreciation)	\$0	\$0
6		Plant not Funded by Cal Water (Funded by DWR and SRF Loans)	\$0	\$0
7		Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5 + Line 6)	\$180,079,756	\$163,381,023
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$51,148,982	\$47,309,844
10		General Office Prorate	\$3,499,244	\$2,842,948
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$54,648,227	\$50,152,792
12		Less Other Reserves		
13		Deferred Income Taxes	\$16,767,128	\$15,971,849
14		Deferred Investment Tax Credit	\$46,239	\$50,422
15		Other Reserves (General Office Prorate)	\$688,475	\$736,453
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$17,501,841	\$16,758,723
17		Less Adjustments		
18		Contributions in Aid of Construction	\$10,556,294	\$10,980,707
19		Advances for Construction	\$1,775,107	\$1,902,120
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$12,331,400	\$12,882,828
22		Add Materials and Supplies	\$567,159	\$314,147
23		Add Working Capital (Tank Painting)	\$1,877,885	\$1,985,324
24		Add Working Cash (=Line 37)	\$5,801,849	\$5,474,935
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$101,967,296	\$89,375,762
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	\$33,112,411	\$31,476,783
29		Purchased Power & Commodity for Resale*	\$12,805,855	\$12,702,091
30		Meter Revenues: Bimonthly Billing	\$7,316,193	\$6,853,270
31		Other Revenues: Flat Rate Monthly Billing	\$39,205	\$31,787
32		Total Revenues (=Line 30 + Line 31)	\$7,355,397	\$6,885,057
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.53%	0.46%
34		5/24 x Line 25 x (100% - Line 33)	\$6,861,650	\$6,527,388
35		1/24 x Line 28 x Line 33	\$7,354	\$6,055
36		1/12 x Line 29	\$1,067,155	\$1,058,508
37		Operational Cash Requirement (=Line 27 + Line 28 - Line 29 - Line 30 - Line 31 - Line 32 - Line 33 - Line 34 - Line 35 - Line 36)	\$5,801,849	\$5,474,935
* 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

Los Altos Suburban

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	49,667,758.82	366,332.89	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	5,297,903.13				
4	(b) Charged to Account 504		58,604.90			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	4,450.81				
9	(g) All other credits ¹					
10	Total credits	\$5,302,353.94	58,604.90	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	644,250.34				
13	(b) Cost of removal	225,359.77				
14	(c) All other debits ¹	-				
15	Total debits	869,610.11	0.00	0.00	0.00	0.00
16	Balance in reserve at end of year	54,100,502.65	424,937.79	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.	Los Altos Suburban 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	1,035.89	50.04	-	-	1,085.93
3	312	Collecting and Impounding Reservoirs	104,715.53	4,799.76	-	-	109,515.29
4	313	Lake, river and Other Intakes	-	-	-	-	-
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	681,745.43	54,210.12	-	-	735,955.55
7	316	Supply Mains	19,588.87	(86.16)	-	-	19,502.71
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	807,085.72	58,973.76	-	-	866,059.48
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	2,721,218.27	165,885.72	(1,655.19)	-	2,885,448.80
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	3,003,525.11	441,630.36	(57,161.64)	-	3,387,993.83
16	325	Other Pumping Plant	2,707.15	283.68	-	-	2,990.83
17		Total Pumping Plant	5,727,450.53	607,799.76	(58,816.83)	-	6,276,433.46
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	71,070.13	18,512.88	-	-	89,583.01
21	332	Water Treatment Equipment	659,709.66	46,011.24	(72,882.35)	-	632,838.55
22		Total Water Treatment Plant	730,779.79	64,524.12	(72,882.35)	-	722,421.56
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	409,577.52	39,816.36	-	-	449,393.88
26	342	Reservoirs and Tanks	5,913,651.98	573,801.66	(160,377.96)	(81,600.00)	6,245,475.68
27	343	Transmission and Distribution Mains	18,222,723.25	1,540,717.56	(123,315.87)	(132,241.20)	19,507,883.74
28	344	Fire Mains	11,242.92	-	-	-	11,242.92
29	345	Services	10,303,295.16	1,251,549.72	(22,150.05)	(11,070.65)	11,521,624.18
30	346	Meters	2,095,811.85	124,244.88	(591.79)	-	2,219,464.94
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	1,607,484.27	142,326.12	(7,833.23)	(447.92)	1,741,529.24
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	38,563,786.95	3,672,456.30	(314,268.90)	(225,359.77)	41,696,614.58
35							

36		V. GENERAL PLANT					
37	371	Structures and Improvements	249,696.38	21,089.40	-	-	270,785.78
38	372	Office Furniture and Equipment	125,855.13	33,980.28	(11,742.35)	-	148,093.06
39	373	Transportation Equipment	571,734.19	41,852.64	(4,928.21)	-	608,658.62
40	374	Stores Equipment	22,753.51	3,189.84	-	-	25,943.35
41	375	Laboratory Equipment	561.44	82.56	-	-	644.00
42	376	Communication Equipment	2,660.75	439.44	(7,698.51)	-	(4,598.32)
43	377	Power Operated Equipment	4,980.90	381.00	-	-	5,361.90
44	378	Tools, Shop and Garage Equipment	135,214.05	42,432.72	(70,889.30)	-	106,757.47
45	379	Other General Plant	(2,277.85)	289.08	-	-	(1,988.77)
46	390	Other Tangible Property	4,092.53	-	-	-	4,092.53
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	1,115,271.03	143,736.96	(95,258.37)	-	1,163,749.62
***	380	Leased Property	-	-	-	-	-
***		Pension non-service	-	-	-	-	-
***		GO Allocation	2,723,384.80	750,412.23	(103,023.89)	4,450.81	3,375,223.95
49		Total	49,667,758.82	5,297,903.13	(644,250.34)	(220,908.96)	54,100,502.65

SCHEDULE B-1
Account 501 - Operating Revenues

Los Altos Suburban

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	27,712,424	28,188,470	(\$476,046)
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	9,861,770	9,099,751	\$762,018
6		601-3 Industrial Sales	11,117	14,419	(\$3,303)
7		601-4 Sales to Public Authorities	1,695,890	1,683,715	\$12,175
8		Sub-total	\$ 39,281,201	\$ 38,986,356	\$294,845
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	243,224	239,712	\$3,512
21	605	Public Fire Protection Service	9,370	8,466	\$904
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	63,286	167,883	(\$104,597)
26		Sub-total	\$ 315,879	\$ 416,060	(\$100,181)
27		Total Water Service Revenues	\$ 39,597,080	\$ 39,402,416	\$194,664
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	4,182,725	1,938,656	\$2,244,069
30	611	Miscellaneous Service Revenues	111,825	102,875	\$8,950
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	102,544	(300,639)	\$403,183
34	615	Recycled Water Revenues	373,439	357,757	\$15,682
35		Total Other Water Revenues	\$ 4,770,532	\$ 2,098,649	\$2,671,884
36	501	Total operating revenues	\$ 44,367,612	\$ 41,501,064	\$2,866,548

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

Los Altos Suburban

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	12,433	17,589	\$ (5,157)	
4	701	Operation supervision, labor and expenses					\$ -	
5	702	Operation labor and expenses	A	B	-	-	\$ -	
6	703	Miscellaneous expenses	A		6,898,567	6,327,797	\$ 570,771	
7	704	Purchased water	A	B	C	11,500,545	11,696,378	\$ (195,833)
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B	855	-	\$ 855	
10	706	Maintenance of structures and facilities					\$ -	
11	707	Maintenance of structures and improvements	A	B	-	-	\$ -	
12	708	Maintenance of collect and impound reservoirs	A		-	-	\$ -	
13	708	Maintenance of source of supply facilities		B			\$ -	
14	709	Maintenance of lake, river and other intakes	A		-	-	\$ -	
15	710	Maintenance of springs and tunnels	A				\$ -	
16	711	Maintenance of wells	A		-	-	\$ -	
17	712	Maintenance of supply mains	A		-	-	\$ -	
18	713	Maintenance of other source of supply plant	A	B	39	-	\$ 39	
19		Total source of supply expense			\$ 18,412,439	\$ 18,041,764	\$ 370,675	
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B	509,939	484,173	\$ 25,766	
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	3,765	11,174	\$ (7,408)	
28	725	Miscellaneous expenses	A		32,945	44,255	\$ (11,311)	
					-	-		
					1,305,622	1,005,714		
29	726	Fuel or power purchased for pumping	A	B	C	1,305,622	1,005,714	\$ 299,908
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B	72,299	49,016	\$ 23,282	
32	729	Maintenance of structures and equipment					\$ -	
33	730	Maintenance of structures and improvements	A	B	8,499	6,584	\$ 1,915	
34	731	Maintenance of power production equipment	A	B			\$ -	
35	732	Maintenance of power pumping equipment	A	B	61,202	38,520	\$ 22,682	
36	733	Maintenance of other pumping plant	A	B	-	-	\$ -	
37		Total pumping expenses			\$ 1,994,270	\$ 1,639,436	\$ 354,835	

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

Los Altos Suburban

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	28,858	81,003	\$ (52,145)	
41	741	Operation supervision, labor and expenses					\$ -	
42	742	Operation labor and expenses	A		85,241	81,473	\$ 3,768	
43	743	Miscellaneous expenses	A	B	110,727	193,765	\$ (83,039)	
44	744	Chemicals and filtering materials	A	B	159,233	166,382	\$ (7,149)	
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B	1,282	597	\$ 685	
47	746	Maintenance of structures and equipment					\$ -	
48	747	Maintenance of structures and improvements	A	B	263	1,964	\$ (1,702)	
49	748	Maintenance of water treatment equipment	A	B	30,953	-	\$ 30,953	
50		Total water treatment expenses			\$ 416,555	\$ 525,185	\$ (108,630)	
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B	219,888	151,100	\$ 68,789	
54	751	Operation supervision, labor and expenses					\$ -	
55	752	Storage facilities expenses	A		519	578	\$ (59)	
56	752	Operation labor and expenses		B			\$ -	
57	753	Transmission and distribution lines expenses	A		82,361	59,890	\$ 22,471	
58	754	Meter expenses	A		60,285	32,493	\$ 27,792	
59	755	Customer installations expenses	A		-	-	\$ -	
60	756	Miscellaneous expenses	A		375,649	662,265	\$ (286,616)	
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B	489,905	411,072	\$ 78,833	
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	423,167	312,935	\$ 110,232	
66	761	Maintenance of trans. and distribution mains	A		454,664	512,669	\$ (58,006)	
67	761	Maintenance of mains		B			\$ -	
68	762	Maintenance of fire mains	A				\$ -	
69	763	Maintenance of services	A		211,311	318,043	\$ (106,732)	
70	763	Maintenance of other trans. and distribution plant		B			\$ -	
71	764	Maintenance of meters	A		(5,247)	(5,885)	\$ 638	
72	765	Maintenance of hydrants	A		9,067	(10,874)	\$ 19,941	
73	766	Maintenance of miscellaneous plant	A		-	3,875	\$ (3,875)	
74		Total transmission and distribution expenses			\$ 2,321,569	\$ 2,448,162	\$ (126,593)	

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		243,807	255,565	\$ (11,758)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		3,433	183	\$ 3,249
80	773	Customer records and collection expenses	A			153,081	145,884	\$ 7,197
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			1,016,877	636,872	\$ 380,006
83	775	Uncollectible accounts	A	B	C	(17,981)	2,621	\$ (20,603)
84		Total customer account expenses				\$ 1,399,217	\$ 1,041,125	\$ 358,091
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	42,430	21,473	\$ 20,957
101	792	Office supplies and other expenses	A	B	C	62,906	45,257	\$ 17,649
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			32,616	25,648	\$ 6,967
105	795	Employees' pensions and benefits	A	B	C	1,358,591	1,253,584	\$ 105,008
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	-	305	\$ (305)
108	798	Outside services employed	A			-	(15)	\$ 15
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			4,918,461	4,772,823	\$ 145,637
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	97,721	52,914	\$ 44,807
114		Total administrative and general expenses				\$ 6,512,725	\$ 6,171,989	\$ 340,736
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	127,952	118,406	\$ 9,546
118	812	Administrative expenses transferred - Cr.	A	B	C	(135,991)	(131,750)	\$ (4,241)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ (8,040)	\$ (13,344)	\$ 5,304
121		Total operating expenses				\$ 31,048,735	\$ 29,854,316	\$ 1,194,419

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	Los Altos Suburban 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	\$ 219,718.00	\$ 219,718.00			
2	California corporate franchise taxes	\$ 24,339.00	\$ 24,339.00			
3	Property taxes	\$ 1,097,413.43	\$ 1,097,413.43			
4	Other taxes	\$ 1,062,028.13	\$ 1,062,028.13			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 2,403,498.56	\$ 2,403,498.56	\$ -	\$ -	\$ -

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

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

WELLS							Annual Quantities Pumped (AF)	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity (GPM)		
6	001-2	W/S Sunnyvale-Saratoga Rd +/- 300' S/O Crescent Av	4310001-002	16"	98	480	7	
7	006-2	N/S Of Bryant Ave. +/- 125' E/O Beaumont	4310001-007	16"/30"	120	850	100	
8	015-1	E/S Of Newcastle Dr - 150' S/O Landell Ct	4310001-008	14"	157	n/a	72	
9	017-1	E/S Of Dierix Dr. @ Wasatch Dr.	4310001-010	16"/30"	120	1000	654	
10	018-2	E/S Of Brookmill +/- 500' E/O Fallen Leaf Lane	4310001-011	16"/30"	154	850	239	
11	021-1	W/S Of Warner Ave., +/- 200' S/O Fremont Ave.	4310001-013	16"/30"	120	700	193	
12	022-1	N/S Of Oak Ave., +/- 450' W/O Truman Ave.	4310001-014	16"/30"	n/a	800	0	
13	025-1	S/S Of Crescent Ave. @ Michlasngelo Dr.	4310001-016	16"/30"	99	1200	27	
14	027-1	N/S Of Fremont Ave. @ Labella Ave.	4310001-018	16"/30"	123	1250	954	
15	030-1	W/S Hollenbeck Avenue @ Conway Road	4310001-020	16"/30"	112	1200	560	
16	031-1	W/S Of Sydney Dr., +/- 400' S/O Fremont Ave.	4310001-021	16"/30"	124	900	540	
17	032-1	E/S Of Hwy. 85, +/- 1600' N/O Fremont Ave.	4310001-022	16"/30"	141	1050	10	
18	034-1	E/S Of Portal Ave., +/- 100' N/O Drake Dr.	4310001-023	16"/30"	123	875	0	
19	034-2	10600 Portal Avenue, Cupertino 95014	4310001-057	16"	130	1100	863	
20	039-1	E/S Of Dierix Dr., +/- 125' N/O Fairbrook Dr.	4310001-037	14"	104	400	2	
21	104-2	South Side Of Giffin Rd. @ Lassen St.	4310001-024	16"/30"	116	425	46	
22	115-1	W/S Of Valencia Dr. @ Jardin Dr.	4310001-028	12"	74	250	0	
23	116-1	W/S Of Sunkist Lane +/- 300' S/O Almond Ave.	4310001-029	16"/30"	89	375	13	
24	119-3	E/S Of Distel Dr., +/- 200' N/O Alvarado Ave.	4310001-030	N/A	49	618	31	
25	121-2	N/E Corner Of Portola & Pleasant Ave.	4310001-032	N/A	39	375	2	
26	123-1	S/S Of Van Buren Ave. @ End Of Street	4310001-035	12"	45	375	0	
27	004-02	n/a	4310001-006	N/A	n/a	n/a	0	
28	139-01	n/a	n/a	N/A	n/a	n/a	0	

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
29	n/a						
30							
31							
32							

Purchased Water for Resale

33	Purchased from	Valley Water/San Jose Water Company					
34	Annual quantities purchased				6449 (AF)		
Recycled							
35	Purchased from	Sunnyvale Recycled Water					
36	Annual quantities purchased				121 (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	15	906,000	
11	Metal	29	13,620,881	
12	Concrete	1	40,000	
13	Total	45	14,566,881	

SCHEDULE D-3

Description of Transmission and Distribution Facilities

Los Altos Suburban

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		-	4,333		600	68,376		50,513	5,156
12	Cast Iron (cement lined)									
13	Concrete		-				-		-	-
14	Copper	797	-	22						
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	-		-	-	-	151,987		503,431	277,061
19	Welded steel									
20	Wood									
21	Other	16,527	6,124	19,818	5,672	7,300	22,554	2,051	108,746	115,048
22	Total	17,324	6,124	24,173	5,672	7,900	242,917	2,051	662,690	397,265

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	85	78	-	-		-		405	129,546
24	Cast Iron (cement lined)									-
25	Concrete	-	-	329	3,462	13,715	-		17,632	35,138
26	Copper							63		882
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	9,131	53,196	10,612	1,856	-	3,077	-	-	1,010,351
31	Welded steel									-
32	Wood									-
33	Other	14,173	32,104	387	4,785	22,853	-	19,169	-	397,311
34	Total	23,389	85,378	11,328	10,103	36,568	3,077	19,232	18,037	1,573,228

SCHEDULE D-4				
Number of Active Service Connections				
Los Altos Suburban				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	16,993	16,997	0	0
Commercial	1,154	1,151	0	0
Industrial	2	2		
Public authorities	205	202		
Irrigation	21	20		
Other (Multi Residential)	3,616	3,628		
Agriculture	1	1		
Subtotal	21,992	22,001	0	0
Private fire connections			412	413
Public fire hydrants			1,935	1,947
Total	21,992	22,001	2,347	2,360

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	12,455	12,367
3/4 - in		
1 - in	4,720	4,661
1 1/4 - in		
1 1/2 - in	814	786
2 - in	614	552
2 1/2 - in		
3 - in	130	129
4 - in	25	23
6 - in	4	4
8 - in		
10 - in	1	1
12 - in		
Other	22	22
Total	18,785	18,545

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	_____ 49
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	_____ 6,995
2. More than 10, but less than 15 years	_____ 2,443
3. More than 15 years	_____ 9,347

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	164	183	232	265	241	364	360	1,808
Commercial	45	52	67	72	78	93	96	504
Industrial	0	0	0	0	0	0	0	0
Public authorities	5	8	15	14	15	20	20	97
Irrigation	-	-	-	-	-	-	-	-
Other (specify)	2	1	5	5	4	5	7	29
Total	216	245	318	356	337	482	484	2,438

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December	Total			
Residential	372	372	313	253	198	1,508	3,316	3,750	
Commercial	101	100	89	63	50	404	908	910	
Industrial	0	0	0	0	0	1	1	1	
Public authorities	23	24	20	11	8	86	182	205	
Irrigation	-	-	-	-	-	-	-	-	
Other (specify)	9	6	5	4	3	26	55	59	
Total	504	503	427	331	259	2,025	4,463	4,925	

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 _____ 70,174

End of Year Balances in Selected Accounts

Los Altos Suburban

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

131	Materials and Supplies	<u>\$ 536,950.70</u>
100-3	Construction Work in Progress	<u>\$ 5,693,155.09</u>
241	Advances for Construction	<u>\$ 1,932,085.62</u>
265	Contributions in Aid of Construction	<u>\$ 10,548,705.65</u>

DECLARATION

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

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

of _____ Los Altos Suburban _____ District
Name of District

of _____ California Water Service Company
Name of Utility

at _____ 1555 Miramonte Ave, Los Altos CA 94024
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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