

Received _____

Examined _____

U# _____



2022
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

_____ CALIFORNIA WATER SERVICE COMPANY

(NAME OF CORPORATION)

Name of District: _____ Stockton _____ Location: _____ Stockton San Joaquin
(TOWN OR CITY) (COUNTY)

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

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2023

TABLE OF CONTENTS

	<u>Page</u>
Instructions	3
Schedule A-1a - Account 100.1 - Utility Plant in Service	4-5
Schedule A-1b - Account 101 - Recycled Water Utility Plant	5
Schedule A-1c - Account 302 - Franchises and Consents	5
Schedule A-4 - District Rate Base and Working Cash	6
Schedule A-5 - Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves	7
Schedule A-5a - Account 250 - Analysis of Entries in Depreciation Reserve	8
Schedule B-1 - Account 501 - Operating Revenues	9
Schedule B-2 - Account 502 - Operating Expenses - For Class A, B, and C Water Utilities	10-12
Schedule B-4 - Account 507 - Taxes Charged During Year	13
Schedule D-1 - Sources of Supply and Water Developed	14
Schedule D-2 - Description of Storage Facilities	14
Schedule D-3 - Description of Transmission and Distribution Facilities	15
Schedule D-4 - Number of Active Service Connections	16
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	16
Schedule D-6 - Meter Testing Data	16
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	17
End of Year Balances in Selected Accounts	18
Declaration	19
Index	20

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

Stockton

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	2,127	-	-	-	\$ 2,127
3	302	Franchises and Consents (Schedule A-1c)	1,176	-	-	-	\$ 1,176
4	303	Other Intangible Plant	683,448	-	(683,448)	-	\$ -
5		Total Intangible Plant	\$ 686,751	\$ -	\$ (683,448)	\$ -	\$ 3,302
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 1,006,910	\$ -	\$ -	\$ (284)	\$ 1,006,626
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	-	-	-	-	\$ -
12	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	3,692,393	226,592	-	-	\$ 3,918,985
16	316	Supply Mains	4,619	-	-	-	\$ 4,619
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 3,697,013	\$ 226,592	\$ -	\$ -	\$ 3,923,604
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	6,102,462	867,202	(37,308)	-	\$ 6,932,357
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	13,080,677	2,817,456	(202,801)	-	\$ 15,695,332
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ 19,183,140	\$ 3,684,658	\$ (240,109)	\$ -	\$ 22,627,689
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	941,744	-	-	-	\$ 941,744
30	332	Water Treatment Equipment	5,762,576	8,583	(6,217)	-	\$ 5,764,942
31		Total Water Treatment Plant	\$ 6,704,320	\$ 8,583	\$ (6,217)	\$ -	\$ 6,706,686

SCHEDULE A-1a							
Account 100.1 - Utility Plant in Service (Continued)							
Stockton							
Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	681,209	72,988	-	-	\$ 754,197
34	342	Reservoirs and Tanks	8,090,534	705,885	(1,964)	-	\$ 8,794,455
35	343	Transmission and Distribution Mains	160,210,789	19,504,961	(147,294)	-	\$ 179,568,457
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	47,953,807	9,130,914	(26,054)	-	\$ 57,058,668
38	346	Meters	10,177,037	597,761	(22,236)	-	\$ 10,752,562
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	4,062,930	747,982	(30)	-	\$ 4,810,883
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 231,176,308	\$ 30,760,491	\$ (197,578)	\$ -	\$ 261,739,221
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	8,229,612	62,529	(12,226)	-	\$ 8,279,915
46	372	Office Furniture and Equipment	307,029	-	-	-	\$ 307,029
47	373	Transportation Equipment	2,470,498	58,358	(118,939)	-	\$ 2,409,917
48	374	Stores Equipment	33,434	-	-	-	\$ 33,434
49	375	Laboratory Equipment	11,726	-	-	-	\$ 11,726
50	376	Communication Equipment	80,095	-	(1,330)	-	\$ 78,766
51	377	Power Operated Equipment	12,418	-	-	-	\$ 12,418
52	378	Tools, Shop and Garage Equipment	874,228	75,045	(14,328)	-	\$ 934,945
53	379	Other General Plant	4,246	-	-	-	\$ 4,246
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 12,023,287	\$ 195,931	\$ (146,822)	\$ -	\$ 12,072,396
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	1,030	-	-	-	\$ 1,030
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
59	395	Recycled Water Depr Plant	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	13,852,028	1,225,896	(208,080)	0.00	14,869,844
60		Total Undistributed Items	\$ 13,853,058	\$ 1,225,896	\$ (208,080)	\$ -	\$ 14,870,874
61		Total Utility Plant in Service	\$ 288,330,785	\$ 36,102,152	\$ (1,482,254)	\$ (264)	\$ 322,950,398

SCHEDULE A-1b							
Account 101 - Recycled Water Utility Plant							
Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant		-			\$ -
2	394	Recycled Water Land and Land Rights		-			\$ -
3	395	Recycled Water Depreciable Plant	-	-	-	-	\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-1c						
Account 302 - Franchises and Consents						
Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year ¹ (e)	
1	County of San Jr Beginning Balance	3/1/64	50		1,176	
2						
3						
4						
5						
				Total	\$ 1,176	

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

**SCHEDULE A-4
RATE BASE AND WORKING CASH
STOCKTON DISTRICT**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2022 (b)	Balance 1/1/2022 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	\$308,099,614	\$274,497,817
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$14,872,928	\$13,855,112
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)	\$322,972,542	\$288,352,929
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$90,457,034	\$83,042,461
10		General Office Prorate	\$6,009,343	\$4,882,268
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$96,466,376	\$87,924,728
12		Less Other Reserves		
13		Deferred Income Taxes	\$35,517,374	\$33,421,068
14		Deferred Investment Tax Credit	\$62,625	\$68,010
15		Other Reserves (General Office Prorate)	\$1,182,335	\$1,264,730
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$36,762,334	\$34,753,809
17		Less Adjustments		
18		Contributions in Aid of Construction	\$6,756,995	\$6,565,139
19		Advances for Construction	\$3,809,457	\$4,111,086
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$10,566,453	\$10,676,224
22		Add Materials and Supplies	\$675,550	\$640,851
23		Add Working Capital (Tank Painting)	\$212,098	\$348,213
24		Add Working Cash (=Line 37)	\$6,014,140	\$6,406,848
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$185,867,068	\$162,045,867
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	\$33,878,643	\$37,697,257
29		Purchased Power & Commodity for Resale*	\$11,990,525	\$16,913,355
30		Meter Revenues: Bimonthly Billing	\$9,192,171	\$9,575,645
31		Other Revenues: Flat Rate Monthly Billing	\$73,351	\$57,189
32		Total Revenues (=Line 30 + Line 31)	\$9,265,522	\$9,632,834
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.79%	0.59%
34		5/24 x Line 25 x (100% - Line 33)	\$7,002,175	\$7,806,970
35		1/24 x Line 28 x Line 33	\$11,175	\$9,325
36		1/12 x Line 29	\$999,210	\$1,409,446
37		Operational Cash Requirement (=Line 27 + Line 28 - Line 29 - Line 30 - Line 31 - Line 32 - Line 33 - Line 34 - Line 35 - Line 36)	\$6,014,140	\$6,406,848
		Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

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

Stockton

Line No.	Item (a)	Account 250	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	87,048,816.25	670,583.53	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	9,999,873.39				
4	(b) Charged to Account 504		(641,676.25)			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	34,719.48				
9	(g) All other credits ¹					
10	Total credits	\$10,034,592.87	(641,676.25)	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	767,651.67	27,731.46			
13	(b) Cost of removal	63,540.07				
14	(c) All other debits ¹	-				
15	Total debits	831,191.74	27,731.46	0.00	0.00	0.00
16	Balance in reserve at end of year	96,252,217.38	1,175.82	0.00	0.00	0.00
17						
18	State method of determining depreciation charges.					
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$					
24						
25	¹ Indicate the nature of these items and show the accounts affected by the contra entries.					
26						
27						

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

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
I. SOURCE OF SUPPLY PLANT							
1							
2	311	Structures and Improvements	-	-	-	-	-
3	312	Collecting and Impounding Reservoirs	7,096.13	-	-	-	7,096.13
4	313	Lake, river and Other Intakes	-	-	-	-	-
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	1,258,592.98	144,741.84	-	-	1,403,334.82
7	316	Supply Mains	4,749.35	38.76	-	-	4,788.11
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	1,270,438.46	144,780.60	-	-	1,415,219.06
10							
II. PUMPING PLANT							
11							
12	321	Structures and Improvements	1,571,338.57	388,411.32	(37,308.16)	(7,025.16)	1,915,416.57
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	2,714,096.01	423,813.84	(202,800.90)	-	2,935,108.95
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	4,285,434.58	812,225.16	(240,109.06)	(7,025.16)	4,850,525.52
18							
19							
III. WATER TREATMENT PLANT							
20	331	Structures and Improvements	147,828.49	23,449.44	-	-	171,277.93
21	332	Water Treatment Equipment	1,103,695.15	170,080.20	(6,216.90)	-	1,267,558.45
22		Total Water Treatment Plant	1,251,523.64	193,529.64	(6,216.90)	-	1,438,836.38
23							
24							
IV. TRANS. AND DIST. PLANT							
25	341	Structures and Improvements	16,687.04	2,676.72	-	-	19,363.76
26	342	Reservoirs and Tanks	3,351,764.73	312,992.04	(1,964.30)	-	3,662,792.47
27	343	Transmission and Distribution Mains	43,696,223.84	4,337,702.28	(147,294.05)	(53,767.49)	47,832,864.58
28	344	Fire Mains	-	-	-	-	-
29	345	Services	19,649,679.31	1,983,114.84	(26,054.06)	(2,747.42)	21,603,992.67
30	346	Meters	4,237,699.50	316,169.40	(22,236.37)	-	4,531,632.53
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	447,389.24	84,102.72	(29.69)	-	531,462.27
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	71,399,443.66	7,036,758.00	(197,578.47)	(56,514.91)	78,182,108.28
35							
36							
V. GENERAL PLANT							
37	371	Structures and Improvements	2,767,911.87	246,325.56	(12,225.74)	-	3,002,011.69
38	372	Office Furniture and Equipment	69,475.79	29,058.72	-	-	98,534.51
39	373	Transportation Equipment	1,197,163.11	179,358.12	(118,938.71)	27,076.00	1,284,658.52
40	374	Stores Equipment	9,661.85	1,451.04	-	-	11,112.89
41	375	Laboratory Equipment	3,077.33	1,024.92	-	-	4,102.25
42	376	Communication Equipment	54,349.50	1,217.40	(1,329.62)	-	54,237.28
43	377	Power Operated Equipment	4,131.10	440.88	-	-	4,571.98
44	378	Tools, Shop and Garage Equipment	55,253.82	64,955.16	(14,327.58)	-	105,881.40
45	379	Other General Plant	2,982.31	45.84	-	-	3,028.15
46	390	Other Tangible Property	1,030.00	-	-	-	1,030.00
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	4,165,036.68	523,877.64	(146,821.65)	27,076.00	4,569,168.67
***	380	Leased Property	-	-	-	-	-
***		Pension non-service	-	-	-	-	-
***		GO Allocation	4,676,939.23	1,288,702.35	(176,925.59)	7,643.48	5,796,359.47
49		Total	87,048,816.25	9,999,873.39	(767,651.67)	(28,820.59)	96,252,217.38

SCHEDULE B-1
Account 501 - Operating Revenues

Stockton

Line		ACCOUNT	Amount Current Year	Amount Preceding Year	Net Change During Year Show Decrease in (Parenthesis)
No.	Acct.	(a)	(b)	(c)	(d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	30,760,858	31,103,548	(\$342,690)
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	14,437,154	13,943,600	\$493,554
6		601-3 Industrial Sales	2,758,343	2,509,212	\$249,131
7		601-4 Sales to Public Authorities	3,789,167	3,920,360	(\$131,193)
8		Sub-total	\$ 51,745,522	\$ 51,476,721	\$268,801
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	148,348	169,061	(\$20,713)
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ 148,348	\$ 169,061	(\$20,713)
20	604	Private Fire Protection Service	610,623	600,828	\$9,795
21	605	Public Fire Protection Service	28,109	27,840	\$269
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	254,344	403,306	(\$148,962)
26		Sub-total	\$ 893,075	\$ 1,031,973	(\$138,898)
27		Total Water Service Revenues	\$ 52,786,945	\$ 52,677,755	\$109,190
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	3,188,583	5,281,679	(\$2,093,096)
30	611	Miscellaneous Service Revenues	23,665	10,913	\$12,752
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	34,266	170,078	(\$135,811)
34	615	Recycled Water Revenues	(220)	(290)	\$69
35		Total Other Water Revenues	\$ 3,246,294	\$ 5,462,380	(\$2,216,086)
36	501	Total operating revenues	\$ 56,033,240	\$ 58,140,135	(\$2,106,895)

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Stockton

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		37,629	35,091	\$ 2,538
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			984,643	920,464	\$ 64,179
7	704	Purchased water	A	B	C	11,393,262	16,458,239	\$ (5,064,977)
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		(180)	3,535	\$ (3,715)
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		-	-	\$ -
12	708	Maintenance of collect and impound reservoirs	A			-	-	\$ -
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A			-	-	\$ -
15	710	Maintenance of springs and tunnels	A					\$ -
16	711	Maintenance of wells	A			-	-	\$ -
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	1,286	\$ (1,286)
19		Total source of supply expense				\$ 12,415,354	\$ 17,418,615	\$ (5,003,262)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		432,987	415,988	\$ 16,999
23	721	Operation supervision labor and expense			C			\$ -
24	722	Power production labor and expenses	A			-	-	\$ -
25	722	Power production labor, expenses and fuel		B				\$ -
26	723	Fuel for power production	A			-	-	\$ -
27	724	Pumping labor and expenses	A	B		12,494	10,764	\$ 1,729
28	725	Miscellaneous expenses	A			78,885	76,742	\$ 2,143
						-	-	\$ -
						597,263	455,139	\$ 142,124
29	726	Fuel or power purchased for pumping	A	B	C	597,263	455,139	\$ 142,124
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		51,715	73,110	\$ (21,395)
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		1,961	587	\$ 1,374
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		51,157	37,131	\$ 14,026
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 1,226,461	\$ 1,069,460	\$ 157,001

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Stockton

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		64,707	68,230	\$ (3,522)
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			207,090	178,420	\$ 28,670
43	743	Miscellaneous expenses	A	B		32,626	31,759	\$ 867
44	744	Chemicals and filtering materials	A	B		39,960	31,104	\$ 8,856
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		10,759	8,163	\$ 2,596
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		-	-	\$ -
49	748	Maintenance of water treatment equipment	A	B		-	1,560	\$ (1,560)
50		Total water treatment expenses				\$ 355,142	\$ 319,236	\$ 35,906
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		856,391	663,025	\$ 193,366
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			1,621	3,556	\$ (1,935)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			170,879	170,968	\$ (89)
58	754	Meter expenses	A			37,026	(11,808)	\$ 48,834
59	755	Customer installations expenses	A			-	286	\$ (286)
60	756	Miscellaneous expenses	A			1,056,581	945,806	\$ 110,774
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		1,004,161	1,069,928	\$ (65,767)
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		96,140	94,933	\$ 1,207
66	761	Maintenance of trans. and distribution mains	A			626,986	618,232	\$ 8,754
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			438,065	344,270	\$ 93,795
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			39,361	50,776	\$ (11,415)
72	765	Maintenance of hydrants	A			-	3,963	\$ (3,963)
73	766	Maintenance of miscellaneous plant	A			-	248	\$ (248)
74		Total transmission and distribution expenses				\$ 4,327,209	\$ 3,954,184	\$ 373,025

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	688,747	866,576	\$ (177,828)	
78	771	Superv., meter read., other customer acct expenses					\$ -	
79	772	Meter reading expenses	A	B	2,411	1,617	\$ 795	
80	773	Customer records and collection expenses	A		388,162	339,073	\$ 49,090	
81	773	Customer records and accounts expenses		B			\$ -	
82	774	Miscellaneous customer accounts expenses	A		1,529,039	933,901	\$ 595,138	
83	775	Uncollectible accounts	A	B	932,892	174,380	\$ 758,512	
84		Total customer account expenses			\$ 3,541,252	\$ 2,315,546	\$ 1,225,706	
85		VI. SALES EXPENSES						
86		Operation					\$ -	
87	781	Supervision	A	B			\$ -	
88	781	Sales expenses					\$ -	
89	782	Demonstrating selling expenses	A				\$ -	
90	783	Advertising expenses	A				\$ -	
91	784	Miscellaneous, jobbing and contract work	A				\$ -	
92	785	Merchandising, jobbing and contract work	A				\$ -	
93		Total sales expenses			\$ -	\$ -	\$ -	
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance					\$ -	
96	786	Recycled water operation and maint. expenses					\$ -	
97		Total recycled water expenses			\$ -	\$ -	\$ -	
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	106,034	11,158	\$ 94,876	
101	792	Office supplies and other expenses	A	B	82,471	31,879	\$ 50,592	
102	793	Property insurance	A		-	-	\$ -	
103	793	Property insurance, injuries and damages		B			\$ -	
104	794	Injuries and damages	A		71,647	55,374	\$ 16,272	
105	795	Employees' pensions and benefits	A	B	2,785,372	2,885,194	\$ (99,823)	
106	796	Franchise requirements	A	B	-	-	\$ -	
107	797	Regulatory commission expenses	A	B	-	-	\$ -	
108	798	Outside services employed	A		-	-	\$ -	
109	798	Miscellaneous other general expenses		B			\$ -	
110	798	Miscellaneous other general operation expenses					\$ -	
111	799	Miscellaneous general expenses	A		8,519,735	8,322,807	\$ 196,928	
112		Maintenance						
113	805	Maintenance of general plant	A	B	125,800	120,679	\$ 5,121	
114		Total administrative and general expenses			\$ 11,691,058	\$ 11,427,091	\$ 263,967	
115		XI. MISCELLANEOUS						
116	810	Customer surcredits					\$ -	
117	811	Rents	A	B	16,774	22,524	\$ (5,750)	
118	812	Administrative expenses transferred - Cr.	A	B	(130,080)	(124,181)	\$ (5,899)	
119	813	Duplicate charges - Cr.	A	B			\$ -	
120		Total miscellaneous			\$ (113,307)	\$ (101,657)	\$ (11,650)	
121		Total operating expenses			\$ 33,443,169	\$ 36,402,476	\$ (2,959,307)	

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	Stockton Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)	Capitalized (Omit Account) (f)
1	Federal corporate income taxes	\$ 377,328.00	\$ 377,328.00			
2	California corporate franchise taxes	\$ 41,797.00	\$ 41,797.00			
3	Property taxes	\$ 802,261.45	\$ 802,261.45			
4	Other taxes	\$ 861,179.57	\$ 861,179.57			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 2,082,566.02	\$ 2,082,566.02	\$ -	\$ -	\$ -

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

Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	FLOW IN(Unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
				Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	none								
2									
3									
4									
5									

Line No.	At Plant (Name or Number)	Location	Number	Dimensions	Depth to Water	Pumping Capacity (GPM)	Annual Quantities Pumped (AF)	Remarks
7	016-1	North Side Of Cherokee Rd. @ Robindale Ave.	3910001-013	16"	48	1000	25	
8	018-1	73 W. Atlee Street Near Commerce	3910001-015	16"	33	600	0	
9	021-1	West Side Of Sanguinetti Lane @ Mistletoe Ave.	3910001-018	16"	44	900	0	
10	021-2	Sanguinetti Lane & Mistletoe Avenue	3910001-132	16"	42	1150	72	
11	035-1	West Side Of Cardinal Ave. & Weber Ave.	3910001-028	16"/30"	53	625	92	
12	036-1	East Side Of Commerce St. Between Fargo & Essex St	3910001-029	16"	37	900	87	
13	052-1	West Side Of Oro Ave. @ Eaglecrest Dr.	3910001-045	16"	49	600	0	
14	059-1	North Side Of Robinhood Dr. +/- 100' W/O Kermit Ln	3910001-050	16" & 30"	42	1350	92	
15	060-1	South Side Of Woodstock Dr. @ Ridgeway Dr.	3910001-051	16" & 30"	40	1800	116	
16	061-1	South Side Of Swain Rd. +/- 75' W/O Glenbrook Ln.	3910001-052	16" & 30"	42	1350	221	
17	062-1	E/S Of Wagner Ave. +/- 100' N/O Section Ave.	3910001-053	30/16"	68	1000	0	
18	063-1	South Side Of Pardee Lane & El Dorado St.	3910001-054	16" & 30"	39	1250	240	
19	066-1	+/- 150' E/O El Dorado St. +/- 150' N/O Ingram St.	3910001-055	16" & 30"	41	1450	1	
20	066-2	+/- 150' E/O El Dorado St. +/- 150' N/O Ingram St.	3910001-056	16" & 30"	38	1500	127	
21	068-1	North Side Of Bianchi Rd. +/- 400' E/O Dorset St.	3910001-058	16" & 30"	43	1600	176	
22	069-1	E. Side Netherton Ave. +/- 400' S/O Farmington Rd.	3910001-059	16"/30"	53	1000	0	
23	069-2	n/a	3910001-060	16"/30"	51	1200	1	
24	070-1	4200 Mariposa Road	3910001-061	560	72	750	0	
25	071-1	West Side Of Coronado Ave. +/- 50' N/O Delivery St	3910001-062	16" & 30"	43	1100	69	
26	075-1	Corner Of Filbert St. & Cherokee Rd.	3910001-063	16"	50	1050	410	
27	076-1	802 Cave Lane	3910001-064	16" & 30"	45	950	106	
28	077-1	East Side Of West Lane +/- 200' S/O East Alpine Av	3910001-065	16" & 30"	39	1700	0	
29	079-1	West Side Of Wilcox Rd. +/- 200' N/O Pepsi Pl.	3910001-067	16"	68	1100	166	
30	085-1	954 Stokes Avenue	3910001-130	16"	60	1800	260	
31	087-1	n/a	3910001-133	16"	66	1500	286	

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

Purchased Water for Resale

37	Purchased from	Stockton East WD					
38	Annual quantities purchased				21009 (AF)		
39	Purchased from	Wheeled					
40	Annual quantities purchased				-179 (AF)		

* State ditch, pipe line, reservoir, etc., with name, if any.

1 Average depth to water surface below ground surface.

2 The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

**SCHEDULE D-2
Description of Storage Facilities**

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	12	10,150,000	
12	Concrete	1	1,830,000	
13	Total	13	11,980,000	

SCHEDULE D-3

Description of Transmission and Distribution Facilities

Stockton

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES

Capacities in Cubic Feet Per Second or Miner's Inches (State Which)

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Total	-	-	-	-	-	-	-	-

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Continued

Capacities in Cubic Feet Per Second or Miner's Inches (State Which)

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								-
7	Flume								-
8	Lined conduit								-
9									
10	Total	-	-	-	-	-	-	-	-

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron		-	-		1,280	44,218		143,451	64,455
12	Cast Iron (cement lined)									
13	Concrete			-			-		-	-
14	Copper	222		124						
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	-		-	-	-	32,107		661,958	394,019
19	Welded steel									
20	Wood									
21	Other	52		47,042	-	465	23,397		321,970	359,841
22	Total	274	-	47,166	-	1,745	99,722	-	1,127,379	818,315

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	10,504	32,565	5,842	-		-		-	302,315
24	Cast Iron (cement lined)									-
25	Concrete	-	-	-	790	545	-		63,879	65,214
26	Copper							33		379
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	18,114	184,157	8,200	35,255	26,597	12,682		-	1,373,089
31	Welded steel									-
32	Wood									-
33	Other	13,102	113,522	779	10,107	15,117	4,406	6,759	16,926	933,485
34	Total	41,720	330,244	14,821	46,152	42,259	17,088	6,792	80,805	2,674,482

SCHEDULE D-4				
Number of Active Service Connections				
Stockton				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	39,262	39,516	0	0
Commercial	3,878	3,854	0	0
Industrial	78	77		
Public authorities	317	317		
Irrigation	76	85		
Other (Multi Residential)	9,678	8,826		
Agriculture	0	0		
Subtotal	53,289	52,675	0	0
Private fire connections			846	847
Public fire hydrants			2,918	2,918
Total	53,289	52,675	3,764	3,765

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	39,007	38,290
3/4 - in		
1 - in	4,077	3,945
1 1/4 - in		
1 1/2 - in	536	520
2 - in	1,022	955
2 1/2 - in		
3 - in	274	233
4 - in	79	75
6 - in	37	34
8 - in	3	3
10 - in		
12 - in		
Other	238	237
Total	45,273	44,292

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	_____ 26
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	_____ 20,647
2. More than 10, but less than 15 years	_____ 9,543
3. More than 15 years	_____ 15,082

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	343	328	374	433	406	563	577	3,022
Commercial	122	138	154	178	156	208	200	1,155
Industrial	46	42	53	45	53	57	57	353
Public authorities	20	16	37	58	40	95	74	341
Irrigation	0	0	1	2	2	3	4	12
Other (specify)	1	0	1	0	2	1	4	9
Total	533	525	620	716	657	927	916	4,894

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	558	571	474	391	362	2,356	5,378	5,401	
Commercial	207	210	209	158	151	935	2,090	2,267	
Industrial	64	68	63	46	57	298	651	659	
Public authorities	135	106	87	57	31	416	757	839	
Irrigation	4	4	4	2	1	15	27	33	
Other (specify)	2	2	5	3	1	14	23	8	
Total	970	961	842	658	602	4,033	8,927	9,207	

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 _____ 175,026

End of Year Balances in Selected Accounts

Stockton

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

131	Materials and Supplies	<u>\$ 623,673.05</u>
100-3	Construction Work in Progress	<u>\$ 22,910,871.99</u>
241	Advances for Construction	<u>\$ 4,380,477.08</u>
265	Contributions in Aid of Construction	<u>\$ 6,752,551.79</u>

DECLARATION

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

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

of _____ Stockton _____ District
Name of District

of _____ California Water Service Company
Name of Utility

at _____ 1550 W. Fremont St., Stockton, CA 95203
Address of District Office

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers 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

INDEX

	<u>PAGE</u>
Acres Irrigated	17
Advances for construction	18
Construction work in progress	18
Contributions in aid of construction	18
Depreciation and amortization reserves	7
Materials and supplies	18
Meters and services on pipe system	16
Operating expenses	10-12
Operating revenues	9
Population served	17
Rate base	6
Service connections, active	16
Signature	19
Sources of supply and water developed	14
Storage facilities	14
Taxes	13
Transmission and distribution facilities	15
Utility plant in service	4-5