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## SEWER UTILITIES

U# SWR 418

Revised 5/22/24  
2022  
ANNUAL REPORT  
OF

California Utilities Service, Inc.

\_\_\_\_\_  
(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

\_\_\_\_\_  
P.O. Box 5100, Salinas, CA 93915

(OFFICIAL MAILING ADDRESS)

\_\_\_\_\_  
ZIP

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

**REPORT MUST BE FILED NO LATER THAN APRIL 30, 2023**

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## INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN APRIL 30, 2023, with:**

**CALIFORNIA PUBLIC UTILITIES COMMISSION**  
**WATER DIVISION**  
**ATTN: BRUCE DEBERRY**  
**505 VAN NESS AVENUE, ROOM 3200**  
**SAN FRANCISCO, CALIFORNIA 94102-3298**  
[bmd@cpuc.ca.gov](mailto:bmd@cpuc.ca.gov)                      [water.division@cpuc.ca.gov](mailto:water.division@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 22 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. Certain balance sheet and income statement accounts refer to supplemental schedules. Complete the supplemental schedules **FIRST**. The balances in these schedules will then auto-fill the appropriate boxes in the balance sheet/income statement. 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 statements 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.

# SEWER UTILITIES

California Utilities Service, Inc.

(Name under which corporation, partnership or individual is doing business)

P.O. Box 5100, Salinas, CA 93915

(Official mailing address, Phone Number, and Email)

Highway 68 and Corral De Tierra Areas of Monterey County

(Service area-town and county)

## GENERAL INFORMATION

RETURN ORIGINAL  
TO COMMISSION  
NO PHOTOCOPIES

1 If a corporation show:  
(A) Date of organization 2/13/1985 incorporated in the State of California  
(B) Names, titles and addresses of principal officers: Thomas R. Adcock, President

2 If unincorporated give the name and address of owner or of each partner:  
\_\_\_\_\_

3 Name, email, and telephone number of:  
(A) One person listed above to receive correspondence: Thomas R. Adcock, President  
(B) Person responsible for operations and services: Thomas R. Adcock, President

4 Were any contracts or agreements in effect with any organization or person covering service, supervision and/or management of your business affairs during the year? (Yes or No) No  
If so, what was the nature and the amount of each payment made under the agreement, to whom were payments made, and to what account was each payment charged?

5 State the names of associated companies or persons which, directly or indirectly, or through one or more intermediaries, control, or are controlled by, or are under common control with respondent:

6 This annual report was prepared by:  
Name of firm or consultant: N/A  
Address of firm or consultant: \_\_\_\_\_  
Email address of firm or consultant: \_\_\_\_\_  
Phone Number of firm or consultant: ( )

### PUBLIC HEALTH STATUS

- 7 Has state or local health department inspection been made during the year?
- 8 Are routine laboratory tests of sewer being made?
- 9 Has state health department sewer supply permit been obtained? (Indicate date)
- 10 If no permit has been obtained, state whether application has been made and when.
- 11 Show expiration date if state permit is temporary.

Yes	No	Latest Date
	X	3/3/2020
X		Dec-22
X		1/13/2022
N/A		
N/A		

12 List Name, Grade, and License Number of all Licensed Operators:  
Lotfi Boukraa, Grade V, License Number V-29080  
Thomas R. Adcock, Grade V, License Number V-36882  
Adnen Chaabane, Grade V, License Number V-40761  
Andrew Clarke, Grade IV, License Number IV-409960  
Edward Alexandre, Grade IV, License Number IV-01103  
Ryan Monighetti, Grade III, License Number III-29060

**Excess Capacity and Non-Tariffed Services**

NOTE: In D.00-07-018, D.03-04-028, and D. 04-12-023, the CPUC set forth rules and requirements regarding sewer utilities provision of non-tariffed services using excess capacity. These decisions require sewer utilities to: 1) file an advice letter requesting Commission approval of that service, 2) provide information regarding non-tariffed goods/services in each companies Annual Report to the Commission.

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2022:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number
1											
2											
3											
4				N/A							
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											

**SCHEDULE A  
BALANCE SHEET  
Assets and Other Debits**

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)
1.1		<b>UTILITY PLANT</b>		
2.1	101	Sewer Plant in Service (Excluding SDWBA/SRF, Grant Funds)	A-1, A-1a	5,659,974
3.1	101.1	Sewer Plant in Service - SDWBA/SRF	A-1, A-1b	-
4.1	101.2	Sewer Plant in Service - Grant Funds	A-1, A-1c	-
5.1	101.3	Sewer Plant in Service - Other	A-1	-
6.1	103	Sewer Plant Held for Future Use	A-1	-
7.1	104	Sewer Plant Purchased or Sold	A-1	-
8.1	105	Construction Work in Progress - Sewer Plant	A-1	-
9.1	105.1	Construction Work in Progress - SDWBA/SRF	A-1	-
10.1	105.2	Construction Work in Progress - Grant Funds	A-1	-
11.1	105.3	Construction Work in Progress - Other	A-1	-
12.1	114	Sewer Plant Acquisition Adjustments	A-1	-
13.1		Total Utility Plant		\$ 5,659,974
14.1	108	Accumulated Depreciation of Sewer Plant	A-2	(4,868,337)
15.1	108.1	Accumulated Amortization of SDWBA/SRF loan	A-2	-
16.1	108.2	Accumulated Depreciation of Sewer Plant - Grant Funds	A-2	-
17.1	108.3	Accumulated Depreciation of Sewer Plant - Other	A-2	-
18.1		Total Accumulated Depreciation/Amortization		\$(4,868,337)
19.1		Net Utility Plant		\$ 791,636
20.1				
21.1		<b>INVESTMENTS</b>		
22.1	121	Non-utility Property and Other Assets		
23.1	122	Accumulated Depreciation of Non-Sewer Utility Property	A-2	-
24.1		Net non-utility property		\$ -
25.1	123	Investments in Affiliated Companies		
26.1	124	Other Investments		
27.1		Total Investments		\$ -
28.1				
29.1		<b>CURRENT AND ACCRUED ASSETS</b>		
30.1	131	Cash		28,016
31.1	132	Cash - Special Deposits		-
32.1	141	Accounts Receivable - Customers		12,759
33.1	142	Receivables from Associated Companies		-
34.1	143	Accumulated Provision for Uncollectible Accounts		(3,007)
35.1	151	Materials and Supplies		2,242
36.1	174	Other Current Assets		50,593
37.1		Total current and accrued assets		\$ 90,602
38.1				
39.1	180	Deferred Charges		63,345
40.1	181	Accumulated Deferred Income Tax Assets		
41.1				
42.1		<b>Total Assets and Other Debits</b>		\$ 945,584

**SCHEDULE A - Revised 5/22/24**  
**BALANCE SHEET**  
**Liabilities and Other Credits**

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)
1.2		<b>CORPORATE CAPITAL AND RETAINED EARNINGS</b>		
2.2	201	Common Stock	A-3	10,000
3.2	204	Preferred Stock	A-4	-
4.2	206	Subchapter S Corporation Accumulated Adjustments Account	A-6	-
5.2	211	Other Paid-in Capital (Note 1)	A-7	87,629
6.2	215	Retained Earnings (Note 1)	A-8	(585,861)
7.2		Total corporate capital and retained earnings		\$ (488,232)
8.2				
9.2		<b>PROPRIETARY CAPITAL</b>		
10.2	218	Proprietary Capital	A-9	-
11.2				
12.2		<b>LONG TERM DEBT</b>		
13.2	224	Long-term Debt	A-10	426,737
14.2				
15.2		<b>CURRENT AND ACCRUED LIABILITIES</b>		
16.2	230	Payables to Associated Companies		503,450
17.2	231	Accounts Payable (Note 2)		239,311
18.2	232	Short-term Notes Payable (Note 2)		-
19.2	233	Customer Deposits		231
20.2	236	Taxes Accrued		51,076
21.2	237	Interest Accrued		-
22.2	241	Other Current Liabilities		112,890
23.2		Total current and accrued liabilities		\$ 906,958
24.2				
25.2		<b>DEFERRED CREDITS</b>		
26.2	252	Advances for Construction	F	-
27.2	253	Other Credits		-
28.2	255	Accumulated Deferred Investment Tax - Credits		-
29.2	282	Accumulated Deferred Income Taxes - Accel. Tax Depreciation		8,700
30.2	283	Accumulated Deferred Income Tax Liabilities		-
31.2		Total deferred credits		\$ 8,700
32.2				
33.2		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>		
34.2	265	Contributions in Aid of Construction		3,420,156
35.2	272	Accumulated Amortization of Contributions (negative number) (Note 1)		(3,328,735)
36.2		Net Contributions in Aid of Construction		\$ 91,421
37.2		<b>Total Liabilities and Other Credits</b>		\$ 945,584

**Note 1:** Per the direction of the Utilities Audit Branch (UAB) Staff in their, Preliminary Findings and Proposed Adjusting Journal Entries in connection with their "Review of California Utilities Service, Inc.'s (CUS) Annual Report for the Year Ended December 31, 2022 to the California Public Utilities Commission (CPUC)", CUS has incorporated Proposed adjustments #2 and #3 in this revised Annual Report. These adjustments are "to report debt forgiveness as Other Paid in Capital as required by the USOA" (Proposed Adjustment #2) and "to correct over-amortization of contributed plant due to a clerical error in CUS's Depreciation and amortization schedule" (Proposed Adjustment #3).

**Note 2:** Per the direction of the Utilities Audit Branch (UAB) Staff in their, Preliminary Findings and Proposed Adjusting Journal Entries in connection with their "Review of California Utilities Service, Inc.'s (CUS) Annual Report for the Year Ended December 31, 2022 to the California Public Utilities Commission (CPUC)", CUS has incorporated Proposed Adjustment #1 in their revised Annual Report. The adjustment is "to reclassify liabilities outstanding for more than one year as long term debt" (Proposed Adjustment #1). CUS does not agree with the reporting of a portion of its Accounts Payable and its Demand Notes as Long Term Debt. CUS believes that Accounts Payable should be reported as such, per the CPUC's USOA account 231. Additionally, CUS believes that Demand Notes are to be reported as Short Term Debt per the CPUC's USOA account 232. CUS believes that the method of recording the portion of Accounts Payable and of the Demand Notes as directed by UAFCB Staff may be in contradiction to previous Commission Decisions and/ or Resolutions.

**SCHEDULE A-1  
SEWER UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Sewer Plant in Service (Sch A-1a)	5,645,938	14,036	-	-	\$ 5,659,974
2	101.1	Sewer Plant In Service - SDWBA/SRF (Sch A-1b)	-	-	-	-	\$ -
3	101.2	Sewer Plant In Service - Grant Funds (Sch A-1c)	-	-	-	-	\$ -
4	101.3	Sewer Plant In Service - Other					\$ -
5	103	Sewer Plant Held for Future Use					\$ -
6	104	Sewer Plant Purchased or Sold					\$ -
7	105	Construction Work in Progress - Sewer Plant					\$ -
8	105.1	Construction Work in Progress - SDWBA/SRF					\$ -
9	105.2	Construction Work in Progress - Grant Funds					\$ -
10	105.3	Construction Work in Progress - Other					\$ -
11	114	Sewer Plant Acquisition Adjustments					\$ -
12		<b>Total utility plant</b>	\$ 5,645,938	\$ 14,036	\$ -	\$ -	\$ 5,659,974

\* Debit or credit entries should be explained by footnotes or supplementary schedules

**SCHEDULE A-1a  
Account 101 - Sewer Plant in Service (Excluding SDWBA/SRF, Grant Funds)**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible Plant					\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ 153,375	\$ -	\$ -	\$ -	\$ 153,375
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures					\$ -
8	307	Wells					\$ -
9	311	Pumping Equipment					\$ -
10	317	Other Sewer Source Plant					\$ -
11	320	Sewer Treatment Plant					\$ -
12	330	Reservoirs, Tanks and Standpipes					\$ -
13	331	Sewer Mains					\$ -
14	333	Services and Meter Installations					\$ -
15	334	Meters					\$ -
16	335	Hydrants					\$ -
17	339	Other Equipment					\$ -
18	340	Office Furniture and Equipment					\$ -
19	341	Transportation Equipment					\$ -
20		Total depreciable plant	\$ 5,492,563	\$ 14,036	\$ -	\$ -	\$ 5,506,599
21		<b>Total sewer plant in service</b>	\$ 5,645,938	\$ 14,036	\$ -	\$ -	\$ 5,659,974

\* Debit or credit entries should be explained by footnotes or supplementary schedules



**SCHEDULE A-1b**  
**Account 101.1 - Sewer Plant in Service - SDWBA/SRF**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible Plant					\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures					\$ -
8	307	Wells					\$ -
9	311	Pumping Equipment					\$ -
10	317	Other Sewer Source Plant					\$ -
11	320	Sewer Treatment Plant					\$ -
12	330	Reservoirs, Tanks and Sandpipes		N/A			#VALUE!
13	331	Sewer Mains					\$ -
14	333	Services and Meter Installations					\$ -
15	334	Meters					\$ -
16	335	Hydrants					\$ -
17	339	Other Equipment					\$ -
18	340	Office Furniture and Equipment					\$ -
19	341	Transportation Equipment					\$ -
20		Total depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
21		<b>Total sewer plant in service</b>	\$ -	\$ -	\$ -	\$ -	\$ -

\* Debit or credit entries should be explained by footnotes or supplementary schedules

**SCHEDULE A-1c**  
**Account 101.2 - Sewer Plant in Service - Grant Funds**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible Plant					\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures					\$ -
8	307	Wells					\$ -
9	311	Pumping Equipment					\$ -
10	317	Other Sewer Source Plant					\$ -
11	320	Sewer Treatment Plant					\$ -
12	330	Reservoirs, Tanks and Sandpipes		N/A			#VALUE!
13	331	Sewer Mains					\$ -
14	333	Services and Meter Installations					\$ -
15	334	Meters					\$ -
16	335	Hydrants					\$ -
17	339	Other Equipment					\$ -
18	340	Office Furniture and Equipment					\$ -
19	341	Transportation Equipment					\$ -
20		Total depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
21		<b>Total sewer plant in service</b>	\$ -	\$ -	\$ -	\$ -	\$ -

\* Debit or credit entries should be explained by footnotes or supplementary schedules

**SCHEDULE A-2 - Revised 5/22/24**  
**Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves**

Line No.	Item (a)	Account 108	Account 108.1	Account 108.2	Account 108.3	Account 122
		Accumulated Depreciation of Sewer Plant (b)	Accumulated Amortization of SDWBA/SRF (c)	Accumulated Depreciation of Sewer Plant - Grant Funds (d)	Accumulated Depreciation of Sewer Plant - Other (e)	Accumulated Depreciation of Non-Sewer Utility Property (f)
1	Balance in reserves at beginning of year	4,758,345				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272 (Note 3)	923				
4	(b) Charged to Account 403 (Note 3)	109,069				
5	(c) Charged to Account 407					
6	(d) Charged to Account 426					
7	(e) Charged to clearing accounts.					
8	(f) Salvage recovered					
9	(g) All other credits					
10	Total Credits	\$ 109,992	\$ -	\$ -	\$ -	\$ -
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired					
13	(b) Cost of removal					
14	(c) All other debits					
15	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 4,868,337	\$ -	\$ -	\$ -	\$ -
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %				2.00%	
19	(2) CPUC Authorization for Composite Depreciation Rate (CPUC Decision, Resolution, or Advice Letter):					
20						
21	(3) EXPLANATION OF ALL OTHER CREDITS:					
22						
23						
24						
25						
26	(4) EXPLANATION OF ALL OTHER DEBITS:					
27						
28						
29						
30						
31						
32	(5) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION					
33	(a) Straight line					
34	(b) Liberalized					
35	(1) Sum of the years digits					
36	(2) Double declining balance					
37	(3) Other					
38	(c) Both straight line and liberalized	X				

**Note 3:** Per the direction of the Utilities Audit Branch (UAB) Staff in their, Preliminary Findings and Proposed Adjusting Journal Entries in connection with their "Review of California Utilities Service, Inc.'s (CUS) Annual Report for the Year Ended December 31, 2022 to the California Public Utilities Commission (CPUC)", CUS has incorporated Proposed Adjustments #3 in this revised Annual Report. This adjustment is "to correct over-amortization of contributed plant due to a clerical error in CUS's Depreciation and amortization schedule" (Proposed Adjustment #3).

**SCHEDULE A-3**  
**Account 201 - Common Stock**

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding <sup>1</sup> (d)	Balance End of Year (e)	Dividends Declared During Year	
						Rate (f)	Amount (g)
1	Common Stock	10,000	1.00	10,000	\$ 10,000		\$ -
2					\$ -		\$ -
3					\$ -		\$ -
4					\$ -		\$ -
5					\$ -		\$ -
6				Total	\$ 10,000		\$ -

<sup>1</sup> After deduction for amount of reacquired stock held by or for the respondent.

**SCHEDULE A-4**  
**Account 204 - Preferred Stock**

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding <sup>1</sup> (d)	Balance End of Year (e)	Dividends Declared During Year	
						Rate (f)	Amount (g)
1							
2							
3		N/A					
4							
5							
6				Total	\$ -		\$ -

<sup>1</sup> After deduction for amount of reacquired stock held by or for the respondent.

**SCHEDULE A-5**  
**Record of Stockholders at End of Year**

Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	The Adcock Family Irrevocable Wastewater Trust	10,000		
2				
3				
4				
5				
6				
7				
8				
9	Total number of shares	10,000	Total number of shares	-

<b>SCHEDULE A-6</b>		
<b>Account 206 - Subchapter S Corporation Accumulated Adjustments Account</b>		
Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	
2	Credit:	
3	Net Income <span style="float: right;">NA</span>	
4	Accounting Adjustments	
5	Total Credits	\$ -
6	Debit:	
7	Net Loss	
8	Accounting Adjustments	
9	Dividends	
10	Total Debits	\$ -
11	Balance end of year	\$ -

<b>SCHEDULE A-7 - Revised 5/22/24</b>		
<b>Account 211 - Other Paid in Capital (Corporations only)</b>		
Line No.	Description of Items (a)	Balance End of Year (b)
1	Audit Adjustment (Note 4)	87,629
2		
3		
4		
5	Total	\$ 87,629

Note 1: The adjustment to Other Paid in Capital are per the direction of UAB staff in connection with their review of CUS's 2022 Annual Report and their Proposed Adjustment #2.

<b>SCHEDULE A-8 - Revised 5/22/24</b>		
<b>Account 215 - Retained Earnings (Corporations Only)</b>		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year	(359,107)
2	Add: Credits	
3	Net income	
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$ -
7		
8	Less: Debits	
9	Net losses	(139,125)
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail) (Note 4)	(87,629)
14	Total Debits	(226,754)
15	Balance end of year	\$ (585,861)

Note 4: Per the direction of the Utilities Audit Branch (UAB) Staff in their, Preliminary Findings and Proposed Adjusting Journal Entries in connection with their "Review of California Utilities Service, Inc.'s (CUS) Annual Report for the Year Ended December 31, 2022 to the California Public Utilities Commission (CPUC)", CUS has incorporated Proposed adjustments #2 in this revised Annual Report. This adjustment is "to report debt forgiveness as Other Paid in Capital as required by the USOA" (Proposed Adjustment #2).

**SCHEDULE A-9**  
**Account 218 - Proprietary Capital**  
**(Sole Proprietor or Partnership)**

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	Add: Credits	
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total Credits	\$ -
7	Less: Debits	
8	Net losses	
9	218.1 Proprietary Drawings	
10	Other debits (detail):	
11		
12		
13	Total Debits	\$ -
14	Balance end of year	\$ -

**SCHEDULE A-10 - Revised 5/22/24**  
**Account 224 - Long-Term Debt**

Line No.	Lender, CPUC Order No. (a)	Date of Issue (b)	Date of Maturity (c)	Balance End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest Paid During Year (g)
1	Accounts Payable (Note 5)	2020-2021	On Demand	146,737	0.00%	-	-
2	Demand Notes (Note 5)	2021	On Demand	280,000	Variable	43,265	43,265
3							
4							
5							
6							
7							
8			Total	\$ 426,737		\$ 43,265	\$ 43,265

**Note 5:** Per the direction of the Utilities Audit Branch (UAB) Staff in their, Preliminary Findings and Proposed Adjusting Journal Entries in connection with their "Review of California Utilities Service, Inc.'s (CUS) Annual Report for the Year Ended December 31, 2022 to the California Public Utilities Commission (CPUC)", CUS has incorporated Proposed Adjustment #1 in their revised Annual Report. The adjustment is "to reclassify liabilities outstanding for more that one year as long term debt" (Proposed Adjustment #1). CUS does not agree with the reporting of a portion of its Accounts Payable and its Demand Notes as Long Term Debt. CUS believes that Accounts Payable should be reported as such, per the CPUC's USOA account 231. Additionally, CUS believes that Demand Notes are to be reported as Short Term Debt per the CPUC's USOA account 232. CUS believes that the method of recording the portion of Accounts Payable and of the Demand Notes as directed by UAFCB Staff may be in contradiction

**SCHEDULE B - Revised 5/22/24  
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
1		<b>UTILITY OPERATING INCOME</b>		
2	400	Operating Revenues	B-1	2,059,476
3				
4		<b>OPERATING REVENUE DEDUCTIONS</b>		
5	401	Operating Expenses	B-2	1,956,272
6	403	Depreciation Expense (Note 6)	A-2	109,069
7	407	SDWBA/SRF Loan Amortization Expense	A-2	-
8	408	Taxes Other Than Income Taxes	B-3	101,301
9	409	State Corporate Income Tax Expense	B-3	800
10	410	Federal Corporate Income Tax Expense	B-3	-
11		Total operating revenue deductions		\$ 2,167,442
12		Total utility operating income		\$ (107,966)
13				
14		<b>OTHER INCOME AND DEDUCTIONS</b>		
15	421	Non-Utility Income	B-4	12,783
16	426	Miscellaneous Non-Utility Expense	B-4	100
17	427	Interest Expense (excluding SDWBA)	B-5	43,842
18	427	Interest Expense (SDWBA)	B-5	-
19		Total other income and deductions		\$ (31,159)
20		Net income / <Loss>		\$ (139,125)

**Note 6:** Per the direction of the Utilities Audit Branch (UAB) Staff in their, Preliminary Findings and Proposed Adjusting Journal Entries in connection with their "Review of California Utilities Service, Inc.'s (CUS) Annual Report for the Year Ended December 31, 2022 to the California Public Utilities Commission (CPUC)", CUS has incorporated Proposed Adjustments #3 in this revised Annual Report. This adjustment is "to correct over-amortization of contributed plant due to a clerical error in CUS's Depreciation and amortization schedule" (Proposed Adjustment #3).

**SCHEDULE B-1**  
**Account 400 - Operating Revenues**

Line No.	Acct. No.	Account (a)	Amount Current Year (b)
1		<b>SEWER SERVICE REVENUES</b>	
2	460	Unmetered sewer revenue	
3		460.1 Residential, Single-family, Multiple Dwelling Units	2,029,204
4		460.2 Commercial and Miscellaneous	
5		460.3 Large Sewer Users	
6		460.4 Safe Drinking Water Bond/SRF Surcharge	
7		460.5 Other Unmetered Revenue	
8		Subtotal	\$ 2,029,204
9			
10	462	Fire protection and hydrant revenue	
11		462.1 Public Fire Protection	
12		462.2 Private Fire Protection	
13		Subtotal	\$ -
14			
15	465	Irrigation revenue	
16			
17	470	Metered sewer revenue	
18		470.1 Residential, Single-family, Multiple Dwelling Units	
19		470.2 Commercial and Multi-residential Master Metered	
20		470.3 Large Sewer Users	
21		470.4 Safe Drinking Water Bond Surcharge	
22		470.5 Other Metered Revenues	
23		Subtotal	\$ -
24		Total sewer service revenues	\$ 2,029,204
25			
26	480	Other sewer revenue	30,272
27		Total Operating Revenues	\$ 2,059,476

**SCHEDULE B-2**  
**Account 401 - Operating Expenses**

Line No.	Acct. No.	Account (a)	Amount Current Year (b)
1		<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>	
2		<b>VOLUME RELATED EXPENSES</b>	
3	610	Purchased Sewer	
4	615	Power	88,743
		Less: PPEO collections 2022	(33,625)
5	618	Other Volume Related Expenses	4,186
6		Total volume related expenses	\$ 59,303
7			
8		<b>NON-VOLUME RELATED EXPENSES</b>	
9	630	Employee Labor	297,610
10	640	Materials	46,317
11	650	Contract Work	297,617
12	660	Transportation Expense	107,981
13	664	Other Plant Maintenance Expenses	132,535
14		Total non-volume related expenses	\$ 882,059
15		Total plant operation and maintenance exp.	\$ 941,362
16			
17		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>	
18	670	Office Salaries	228,621
19	672	Management Salaries	173,468
20	674	Employee Pensions and Benefits	269,886
21	676	Uncollectible Accounts Expense	-
22	678	Office Services and Rentals	13,957
23	681	Office Supplies and Expenses	44,755
24	682	Professional Services	116,451
25	684	Insurance	122,066
26	688	Regulatory Compliance Expense	30,272
27	689	General Expenses	15,433
28		Total administrative and general expenses	\$ 1,014,910
29	800	Expenses Capitalized - Credit (Optional)	
30	900	Clearing Accounts (Optional)	
31		Net administrative and general expense	\$ 1,014,910
32		Total Operating Expenses	\$ 1,956,272



**SCHEDULE B-3**  
**Accounts 408, 409, 410 - Taxes Charged During the Year**

Line No.	Type of Tax (a)	Distribution of Taxes Charged		Total Taxes Charged During Year (d)
		Sewer (b)	Nonutility (c)	
1	408 Taxes other than income taxes:			
2	408.1 Property taxes	21,534		\$ 21,534
3	408.2 Payroll taxes	41,088		\$ 41,088
4	408.3 Other taxes and licenses	38,679		\$ 38,679
5	Total taxes other than income taxes	\$ 101,301	\$ -	\$ 101,301
6				
7	409 State corporate income tax	800		\$ 800
8	410 Federal corporate income tax	-		\$ -
9	Total income taxes	\$ 800	\$ -	\$ 800
10				
11	Total	\$ 102,101	\$ -	\$ 102,101

**SCHEDULE B-4**  
**Accounts 421, 426 - Income and Expense from Non-Utility Operations**

Line No.	Description (a)	Non-Utility Income Acct. 421 (b)	Miscellaneous Non-Utility Expense Acct. 426 (c)
1	Interest and Dividend Income	104	
2	Late Charge Income	12,023	
3	Prior Year Income and Expenses	656	
4	Non Utility Expense		100
5		\$ 12,783	\$ 100

**SCHEDULE B-5**  
**Account 427 - Interest Expense**

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	
2	Interest on other (give details below):	
3	STD	43,842
4		
5		
6		
7		
8		
9		
10		\$ 43,842

SCHEDULE C - SOURCES OF SUPPLY AND SEWER DEVELOPED WELLS					
Location	No.	Diam. Inch	Depth to Sewer Feet	Pumping Capacity (g.p.m.)	Annual Quantities Pumped
		N/A			
<b>OTHER</b>					
Streams or Springs Location of Diversion Point	Flow in Priority Right		(Unit) Diversions		Annual Quantities Diverted
	Claim	Capacity	Max	Min	Unit
			N/A		
Purchased sewer (unit)				Annual Quantity	
Supplier:					

SCHEDULE D - SEWER DELIVERED TO METERED CUSTOMERS			
(If figures are available) (specify unit)			
Classification of Service	Month of Year		Total for Year
	Maximum	Minimum	
Residential			
Commercial			
Industrial			
Fire Protection			
Irrigation	N/A		
Other (specify)			
Total	-	-	-

SCHEDULE E - EMPLOYEES AND THEIR COMPENSATION						
Line	Acct	Account	Number at End of Year	Salaries Charged to Expense	Salaries Charged to Plant Accounts	Total Salaries and Wages Paid
1	630	Employee Labor	6	297,610		\$ 297,610
2	670	Office salaries*	2	228,621		\$ 228,621
3	672	Management salaries	2	173,468		\$ 173,468
4		Total	10	\$ 699,700	\$ -	\$ 699,700

\*CUS has two employees that draw a salary from CUS and the additional amounts are part of an allocation between Alco Water Service and CUS.

SCHEDULE F - ADVANCES FOR CONSTRUCTION	
Balance beginning of year	
Additions during year	N/A
Subtotal - Beginning balance plus additions during year	\$ -
Refunds	
Transfers to Acct. 271 - Contributions in Aid of Construction	
Balance end of year	\$ -

SCHEDULE G - TOTAL METERS AND SERVICES (Active and Inactive)		
Size	Meters	Services
5/8 x 3/4-in		
3/4-in		
1-in		
-in		1,115
-in		
-in		
Total	-	1,115

SCHEDULE H - METER TESTING DATA	
Number of meters tested during year	
1 Used, before repair	N/A
2 Used, after repair	
3 Fast, requiring refund	
Numbers of meters in service requiring test per General Order No. 103	

SCHEDULE I - SERVICE CONNECTIONS AT END OF YEAR								
Classification	Active			Inactive			Total connections	
	Metered	Flat	Total	Metered	Flat	Total	Metered	Flat
Residences		1,115	1,115		8	8	-	1,123
Industrial/Commercial			-			-	-	-
Irrigation			-			-	-	-
Fire Protection (public)			-			-	-	-
Fire Protection (private)			-			-	-	-
Other (specify)			-			-	-	-
Total	-	1,115	1,115	-	8	8	-	1,123

NOTE: Total connections (metered plus flat) should agree with total services in Schedule G.

SCHEDULE J - STORAGE FACILITIES			SCHEDULE K - FOOTAGES OF PIPE (EXCLUDING SERVICE PIPES)					
Description	No.	Combined capacity in gallons	Description					Totals
				4"	6"	8"	Other sizes 10" - 12"	
Concrete			Cast Iron					-
Earth	1	14,000,000	Welded steel					-
Wood			Standard screw					-
Steel			Cement-asbestos		1,542	27,786	11,041	40,369
Other			Plastic	295	11,703	5,866	16,812	34,676
			Other (VCP)		5,139	2,957		8,096
								-
								-
Total	1	14,000,000	Total	295	18,384	36,609	27,853	83,141

**SCHEDULE L**  
**FOR ALL SEWER COMPANIES**  
**SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund (SRF) loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent:

Name: \_\_\_\_\_ N/A \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Phone Number: \_\_\_\_\_  
 Account Number: \_\_\_\_\_  
 Date Hired: \_\_\_\_\_

2. Total surcharge collected from customers during the 12 month reporting period:

\$ \_\_\_\_\_

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch		
3/4 inch		
1 inch		
1 1/2 inch		
2 inch		
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers		
<b>Total</b>	-	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Add: Surcharge collections	_____
Interest earned	_____
Other deposits	_____
Less: Loan payments	_____
Bank charges	_____
Other withdrawals	_____
Balance at end of year	\$ _____

4. Reason for other deposits/withdrawals

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**SCHEDULE M  
FACILITY FEES DATA**

Please provide the following information relating to Facility Fees collected for the calendar year 2022, pursuant to Resolution No. W-4110.

1. Trust Account Information:

Bank Name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Account Number: \_\_\_\_\_  
 Date Opened: \_\_\_\_\_

2. Facilities Fees collected for new connections during the calendar year:

**A. Commercial**

NAME	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

**B. Residential**

NAME	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

3. Summary of the bank account activities showing:

	AMOUNT
Balance at beginning of year	\$ _____
Deposits during the year	\$ _____
Interest earned for calendar year	\$ _____
Withdrawals from this account	\$ _____
Balance at end of year	\$ _____

4. Reason or Purpose of Withdrawal from this bank account:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**DECLARATION - Revised 5/22/24**

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

I, the undersigned \_\_\_\_\_ Thomas R. Adcock, President  
Officer, Partner, or Owner (Please Print)

of \_\_\_\_\_ California Utilities Service, Inc.  
Name of Utility

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.

\_\_\_\_\_  
President  
Title (Please Print)

\_\_\_\_\_  
/s/ Thomas R. Adcock  
Signature

\_\_\_\_\_  
(831) 424-0442  
Telephone Number

\_\_\_\_\_  
5/22/2024  
Date

**SCHEDULE A-1a - SEWER PLANT IN SERVICE**

Line	Acct	Title of Account	Balance Beg of Year	Plt Additions During year	Plt Retirements During year	Other Debits or (Credits)	Balance End of year
		<b>NON DEPRECIABLE PLANT</b>					
	301 000	Intangible plant	53,810				53,810
	303 000	Land	99,566				99,566
		<b>Total Non Depreciable Plant</b>	<b>153,375</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>153,375</b>
		<b>DEPRECIABLE PLANT</b>					
	304 000	Structures	187,504				187,504
	305 100	Mains - Collection systems	1,348,083				1,348,083
	305 200	Manholes	176,270				176,270
	305 300	Cleanouts	4,536				4,536
	305 400	Laterals	683,181				683,181
	307 100	Transmission	257,382				257,382
	307 200	Manholes	47,450				47,450
	307 300	Laterals	1,000				1,000
	307 400	Structures	22,641				22,641
	307 500	Force mains, transmission	38,621				38,621
	307 600	Pump equipment	53,921				53,921
	311 100	Ponds - water storage	201,647				201,647
	311 200	Sumps - Treatment plant	9,044				9,044
	311 300	Treatment Plant	7,112				7,112
	311 400	Mains - Treatment plant	20,287				20,287
	311 500	Structures	45,368				45,368
	311 600	Storage	147				147
	311 900	Other Assets	31,319				31,319
	312 100	Concrete - sumps and tanks	331,964				331,964
	312 200	Piping	260,086				260,086
	312 310	Treatment Plant	26,788				26,788
	312 320	Pumping and Electrical	692,025	14,036			706,061
	312 330	Standby generator	5,659				5,659
	312 340	Chlorine & Chem. Treat. Equipment	13,471				13,471
	312 350	Sludge System	159,415				159,415
	312 400	Treatment Building	123,115				123,115
	312 410	Freshwater supply	-				-
	312 420	Fire Protection system	6,000				6,000
	312 430	Roads and fencing	20,267				20,267
	312 500	Laboratory equipment	282				282
	320 100	Mains - Force mains	25,056				25,056
	320 200	Sumps - Force mains	-				-
	320 300	Pumps - Force mains	-				-
	320 400	Sprayfield improvements	426,192				426,192
	339 000	Other equipment	139,576				139,576
	339 100	Spray Field Tools	22,793				22,793
	340 200	Other Equipment - SCADA	17,116				17,116
	340 000	Office	32,249				32,249
	341 000	Transportation Equipment	54,995				54,995
		<b>Total Depreciable Plant</b>	<b>5,492,563</b>	<b>14,036</b>	<b>-</b>	<b>-</b>	<b>5,506,599</b>
		<b>Total Sewer Plant</b>	<b>5,645,938</b>	<b>14,036</b>	<b>-</b>	<b>-</b>	<b>5,659,974</b>