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Examined _____

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2023
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, 2023

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2024

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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, 2024** 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, 2023 through December 31, 2023. 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	-	-	-	-	\$ -
5		Total Intangible Plant	\$ 3,302	\$ -	\$ -	\$ -	\$ 3,302
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 1,006,626	\$ -	\$ -	\$ -	\$ 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	3,918,985	-	-	-	\$ 3,918,985
16	316	Supply Mains	4,619	-	-	-	\$ 4,619
17	317	Other Source of Supply Plant		-			\$ -
18		Total Source of Supply Plant	\$ 3,923,604	\$ -	\$ -	\$ -	\$ 3,923,604
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	6,932,357	1,491,153	(9,649)	-	\$ 8,413,860
22	322	Boiler Plant Equipment		-			\$ -
23	323	Other Power Production Equipment		-			\$ -
24	324	Pumping Equipment	15,695,332	731,591	(30,077)	-	\$ 16,396,846
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ 22,627,689	\$ 2,222,744	\$ (39,726)	\$ -	\$ 24,810,706
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	941,744	-	-	-	\$ 941,744
30	332	Water Treatment Equipment	5,764,942	86,512	(17,515)	-	\$ 5,833,939
31		Total Water Treatment Plant	\$ 6,706,686	\$ 86,512	\$ (17,515)	\$ -	\$ 6,775,683

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	754,197	8,012	-	-	\$ 762,209
34	342	Reservoirs and Tanks	8,794,455	247,710	(56,798)	-	\$ 8,985,367
35	343	Transmission and Distribution Mains	179,568,457	33,864,293	(265,931)	-	\$ 213,166,819
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	57,058,668	7,862,635	(36,964)	-	\$ 64,884,339
38	346	Meters	10,752,562	215,780	-	-	\$ 10,968,342
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	4,810,883	1,967,567	(720)	-	\$ 6,777,730
41	349	Other Transmission and Distribution Plant			-		\$ -
42		Total Transmission and Distribution Plant	\$ 261,739,221	\$ 44,165,997	\$ (360,413)	\$ -	\$ 305,544,805
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	8,279,915	650,023	(123,866)	-	\$ 8,806,072
46	372	Office Furniture and Equipment	307,029	40,056	-	-	\$ 347,086
47	373	Transportation Equipment	2,409,917	100,171	(7,803)	-	\$ 2,502,285
48	374	Stores Equipment	33,434	-	-	-	\$ 33,434
49	375	Laboratory Equipment	11,726	-	-	-	\$ 11,726
50	376	Communication Equipment	78,766	-	-	-	\$ 78,766
51	377	Power Operated Equipment	12,418	-	-	-	\$ 12,418
52	378	Tools, Shop and Garage Equipment	934,945	34,978	-	-	\$ 969,924
53	379	Other General Plant	4,246	-	-	-	\$ 4,246
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 12,072,396	\$ 825,228	\$ (131,669)	\$ -	\$ 12,765,956
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	14,896,446	1,288,415	(105,672)	(680)	16,078,510
60		Total Undistributed Items	\$ 14,897,476	\$ 1,288,415	\$ (105,672)	\$ (680)	\$ 16,079,540
61		Total Utility Plant in Service	\$ 322,977,001	\$ 48,588,897	\$ (654,995)	\$ (680)	\$ 370,910,223

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 Joaquin Ordinance No. 1115	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 12/31/2023 (b)	Balance 1/1/2023 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	\$354,850,773	\$308,099,614
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$16,081,600	\$14,872,928
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)	\$370,932,373	\$322,972,542
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$99,309,156	\$90,457,034
10		General Office Prorate	\$7,295,596	\$6,009,343
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$106,604,753	\$96,466,376
12		Less Other Reserves		
13		Deferred Income Taxes	\$38,153,779	\$35,517,374
14		Deferred Investment Tax Credit	\$57,240	\$62,625
15		Other Reserves (General Office Prorate)	\$1,064,394	\$1,182,335
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$39,275,414	\$36,762,334
17		Less Adjustments		
18		Contributions in Aid of Construction	\$6,571,935	\$6,756,995
19		Advances for Construction	\$4,137,719	\$3,809,457
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$10,709,654	\$10,566,453
22		Add Materials and Supplies	\$695,091	\$675,550
23		Add Working Capital (Tank Painting)	\$27,119	\$212,098
24		Add Working Cash (=Line 37)	\$6,354,388	\$6,014,140
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$221,392,032	\$185,867,068

Notes:

1 Cal Water does not include CWIP in rate base.

Working Cash				
27		Determination of Operational Cash Requirement		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$36,437,535	\$33,878,643
29		Purchased Power & Commodity for Resale*	\$14,106,394	\$11,990,525
30		Meter Revenues: Bimonthly Billing	\$8,730,288	\$9,192,171
31		Other Revenues: Flat Rate Monthly Billing	\$88,923	\$73,351
32		Total Revenues (=Line 30 + Line 31)	\$8,819,211	\$9,265,522
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	1.01%	0.79%
34		5/24 x Line 25 x (100% - Line 33)	\$7,514,613	\$7,002,175
35		1/24 x Line 28 x Line 33	\$15,308	\$11,175
36		1/12 x Line 29	\$1,175,533	\$999,210
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$6,354,388	\$6,014,140
		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	96,262,587.11	1,175.82	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	10,738,963.88	-			
4	(b) Charged to Account 504					
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	30,618.47				
9	(g) All other credits ¹	7,771.29				
10	Total credits	\$10,777,353.64	\$0.00	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	652,831.04				
13	(b) Cost of removal	39,284.63				
14	(c) All other debits ¹					
15	Total debits	692,115.67	0.00	0.00	0.00	0.00
16	Balance in reserve at end of year	106,347,825.08	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.	Stockton		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)
	Acct.	DEPRECIABLE PLANT (a)					
1		I. SOURCE OF SUPPLY PLANT					
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	1,403,334.82	173,611.08	-	-	1,576,945.90
7	316	Supply Mains	4,788.11	32.88	-	-	4,820.99
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	1,415,219.06	173,643.96	-	-	1,588,863.02
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	1,915,416.57	360,993.00	(9,648.96)	-	2,266,760.61
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	2,935,108.95	417,495.84	(30,077.21)	(6,932.60)	3,315,594.98
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	4,850,525.52	778,488.84	(39,726.17)	(6,932.60)	5,582,355.59
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	171,277.93	24,108.60	-	-	195,386.53
21	332	Water Treatment Equipment	1,267,558.45	177,281.64	(17,515.08)	-	1,427,325.01
22		Total Water Treatment Plant	1,438,836.38	201,390.24	(17,515.08)	-	1,622,711.54
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	19,363.76	19,719.84	-	-	39,083.60
26	342	Reservoirs and Tanks	3,662,792.47	234,252.48	(56,798.42)	(10.20)	3,840,236.33
27	343	Transmission and Distribution Mains	47,832,864.58	4,794,702.24	(265,930.95)	-	52,361,635.87
28	344	Fire Mains	-	-	-	-	-
29	345	Services	21,603,992.67	2,326,083.96	(36,963.71)	(27,636.28)	23,865,476.64
30	346	Meters	4,531,632.53	312,808.68	-	26,490.62	4,870,931.83
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	531,462.27	101,509.68	(719.62)	6,000.00	638,252.33
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	78,182,108.28	7,789,076.88	(360,412.70)	4,844.14	85,615,616.60
35							

36		V. GENERAL PLANT					
37	371	Structures and Improvements	3,002,011.69	219,775.56	(123,865.53)	(4,577.77)	3,093,343.95
38	372	Office Furniture and Equipment	98,534.51	27,561.00	-	-	126,095.51
39	373	Transportation Equipment	1,284,658.52	145,559.04	(7,803.22)	-	1,422,414.34
40	374	Stores Equipment	11,112.89	1,407.60	-	-	12,520.49
41	375	Laboratory Equipment	4,102.25	616.80	-	-	4,719.05
42	376	Communication Equipment	54,237.28	1,819.44	-	-	56,056.72
43	377	Power Operated Equipment	4,571.98	149.04	-	-	4,721.02
44	378	Tools, Shop and Garage Equipment	105,881.40	68,531.40	-	-	174,412.80
45	379	Other General Plant	3,028.15	91.68	-	-	3,119.83
46	390	Other Tangible Property	1,030.00	-	-	-	1,030.00
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	4,569,168.67	465,511.56	(131,668.75)	(4,577.77)	4,898,433.71
***	380	Leased Property	-	-	-	-	-
***		Pension non-service					
***		GO Allocation	5,806,729.20	1,330,852.40	(103,508.34)	5,771.36	7,039,844.62
49		Total	96,262,587.11	10,738,963.88	(652,831.04)	(894.87)	106,347,825.08

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	30,950,954	30,760,858	\$190,096
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	14,552,570	14,437,154	\$115,416
6		601-3 Industrial Sales	2,592,573	2,758,343	(\$165,770)
7		601-4 Sales to Public Authorities	3,997,628	3,789,167	\$208,461
8		Sub-total	\$ 52,093,724	\$ 51,745,522	\$348,202
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	150,566	148,348	\$2,218
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ 150,566	\$ 148,348	\$2,218
20	604	Private Fire Protection Service	616,975	610,623	\$6,353
21	605	Public Fire Protection Service	28,109	28,109	\$0
22	606	Sales to Other Water Utilities for Resale	-	-	\$0
23	607	Sales to Governmental Agencies by Contracts			\$0
24	608	Interdepartmental Sales			\$0
25	609	Other Sales or Service	355,892	254,344	\$101,549
26		Sub-total	\$ 1,000,976	\$ 893,075	\$107,901
27		Total Water Service Revenues	\$ 53,245,266	\$ 52,786,945	\$458,321
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	14,478	3,188,583	(\$3,174,105)
30	611	Miscellaneous Service Revenues	68,980	23,665	\$45,315
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	120,074	34,266	\$85,807
34	615	Recycled Water Revenues	-	(220)	\$220
35		Total Other Water Revenues	\$ 203,532	\$ 3,246,294	(\$3,042,762)
36	501	Total operating revenues	\$ 53,448,798	\$ 56,033,240	(\$2,584,441)

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		36,429	37,629	\$ (1,200)
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			1,054,699	984,643	\$ 70,056
7	704	Purchased water	A	B	C	13,454,773	11,393,262	\$ 2,061,511
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		-	(180)	\$ 180
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		-	-	\$ -
19		Total source of supply expense				\$ 14,545,901	\$ 12,415,354	\$ 2,130,548
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		426,006	432,987	\$ (6,981)
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			237	-	\$ 237
27	724	Pumping labor and expenses	A	B		10,499	12,494	\$ (1,995)
28	725	Miscellaneous expenses	A			118,472	78,885	\$ 39,587
29	726	Fuel or power purchased for pumping	A	B	C	653,006	597,263	\$ 55,743
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		83,066	51,715	\$ 31,352
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		9,701	1,961	\$ 7,740
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		60,649	51,157	\$ 9,492
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 1,361,636	\$ 1,226,461	\$ 135,175

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	35,725	64,707	\$ (28,982)	
41	741	Operation supervision, labor and expenses					\$ -	
42	742	Operation labor and expenses	A		177,190	207,090	\$ (29,900)	
43	743	Miscellaneous expenses	A	B	51,741	32,626	\$ 19,115	
44	744	Chemicals and filtering materials	A	B	49,150	39,960	\$ 9,190	
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B	4,400	10,759	\$ (6,359)	
47	746	Maintenance of structures and equipment					\$ -	
48	747	Maintenance of structures and improvements	A	B	-	-	\$ -	
49	748	Maintenance of water treatment equipment	A	B	223	-	\$ 223	
50		Total water treatment expenses			\$ 318,429	\$ 355,142	\$ (36,713)	
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B	896,433	856,391	\$ 40,042	
54	751	Operation supervision, labor and expenses					\$ -	
55	752	Storage facilities expenses	A		3,659	1,621	\$ 2,038	
56	752	Operation labor and expenses		B			\$ -	
57	753	Transmission and distribution lines expenses	A		161,384	170,879	\$ (9,495)	
58	754	Meter expenses	A		7,265	37,026	\$ (29,761)	
59	755	Customer installations expenses	A		-	-	\$ -	
60	756	Miscellaneous expenses	A		1,230,384	1,056,581	\$ 173,803	
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B	936,223	1,004,161	\$ (67,938)	
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	101,875	96,140	\$ 5,735	
66	761	Maintenance of trans. and distribution mains	A		425,377	626,986	\$ (201,609)	
67	761	Maintenance of mains		B			\$ -	
68	762	Maintenance of fire mains	A				\$ -	
69	763	Maintenance of services	A		206,230	438,065	\$ (231,836)	
70	763	Maintenance of other trans. and distribution plant		B			\$ -	
71	764	Maintenance of meters	A		32,989	39,361	\$ (6,372)	
72	765	Maintenance of hydrants	A		-	-	\$ -	
73	766	Maintenance of miscellaneous plant	A		746	-	\$ 746	
74		Total transmission and distribution expenses			\$ 4,002,564	\$ 4,327,209	\$ (324,645)	

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			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B		750,764	688,747	\$ 62,017
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		3,053	2,411	\$ 642
80	773	Customer records and collection expenses	A			360,489	388,162	\$ (27,674)
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			1,659,735	1,529,039	\$ 130,696
83	775	Uncollectible accounts	A	B	C	431,803	932,892	\$ (501,090)
84		Total customer account expenses				\$ 3,205,844	\$ 3,541,252	\$ (335,408)
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	177,805	106,034	\$ 71,771
101	792	Office supplies and other expenses	A	B	C	66,306	82,471	\$ (16,165)
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			81,623	71,647	\$ 9,976
105	795	Employees' pensions and benefits	A	B	C	2,137,454	2,785,372	\$ (647,918)
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	-	-	\$ -
108	798	Outside services employed	A			10,718	-	\$ 10,718
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			9,636,735	8,519,735	\$ 1,117,000
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	91,146	125,800	\$ (34,654)
114		Total administrative and general expenses				\$ 12,201,787	\$ 11,691,058	\$ 510,729
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	15,350	16,774	\$ (1,424)
118	812	Administrative expenses transferred - Cr.	A	B	C	(98,813)	(130,080)	\$ 31,268
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ (83,463)	\$ (113,307)	\$ 29,844
121		Total operating expenses				\$ 35,552,697	\$ 33,443,169	\$ 2,109,528

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	\$ (25,743.12)	\$ (25,743.12)			
2	California corporate franchise taxes	\$ (692,593.87)	\$ (692,593.87)			
3	Property taxes	\$ 805,049.66	\$ 805,049.66			
4	Other taxes	\$ 832,329.50	\$ 832,329.50			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 919,042.17	\$ 919,042.17	\$ -	\$ -	\$ -

**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	¹ Depth to Water	Pumping Capacity (GPM)	Annual Quantities Pumped (AF)	Remarks
7	016-1	North Side Of Cherokee Rd. @ Robindale Ave.	3910001-013	16"	38	1000	138	
8	018-1	73 W. Atlee Street Near Commerce	3910001-015	16"	29	600	0	
9	021-1	West Side Of Sanguinetti Lane @ Mistletoe Ave.	3910001-018	16"	37	900	0	
10	021-2	Sanguinetti Lane & Mistletoe Avenue	3910001-132	16"	37	1150	322	
11	035-1	West Side Of Cardinal Ave. & Weber Ave.	3910001-028	16"/30"	45	625	24	
12	036-1	East Side Of Commerce St. Between Fargo & Essex St	3910001-029	16"	30	900	98	
13	052-1	West Side Of Oro Ave. @ Eaglecrest Dr.	3910001-045	16"	41	600	0	
14	059-1	North Side Of Robinhood Dr. +/- 100' W/O Kermit Ln	3910001-050	16" & 30"	35	1350	4	
15	060-1	South Side Of Woodstock Dr. @ Ridgeway Dr.	3910001-051	16" & 30"	33	1800	126	
16	061-1	South Side Of Swain Rd. +/- 75' W/O Glenbrook Ln.	3910001-052	16" & 30"	36	1350	136	
17	062-1	E/S Of Wagner Ave. +/- 100' N/O Section Ave.	3910001-053	30/16"	66	1000	0	
18	063-1	South Side Of Pardee Lane & El Dorado St.	3910001-054	16" & 30"	32	1250	138	
19	066-1	+/- 150' E/O El Dorado St. +/- 150' N/O Ingram St.	3910001-055	16" & 30"	33	1450	2	
20	066-2	+/- 150' E/O El Dorado St. +/- 150' N/O Ingram St.	3910001-056	16" & 30"	31	1500	270	
21	068-1	North Side Of Bianchi Rd. +/- 400' E/O Dorset St.	3910001-058	16" & 30"	34	1600	157	
22	069-1	E. Side Netherton Ave. +/- 400' S/O Farmington Rd.	3910001-059	16"/30"	46	1000	0	
23	069-2	n/a	3910001-060	16"/30"	43	1200	1	
24	070-1	4200 Mariposa Road	3910001-061	560	68	750	0	
25	071-1	West Side Of Coronado Ave. +/- 50' N/O Delivery St	3910001-062	16" & 30"	35	1100	67	
26	075-1	Corner Of Filbert St. & Cherokee Rd.	3910001-063	16"	47	1050	597	
27	076-1	802 Cave Lane	3910001-064	16" & 30"	40	950	105	
28	077-1	East Side Of West Lane +/- 200' S/O East Alpine Av	3910001-065	16" & 30"	33	1700	0	
29	079-1	West Side Of Wilcox Rd. +/- 200' N/O Pepsi Pl.	3910001-067	16"	58	1100	71	
30	085-1	954 Stokes Avenue	3910001-130	16"	48	1800	0	
31	087-1	n/a	3910001-133	16"	59	1500	172	

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			20001	(AF)		
39	Purchased from	Wheeled					
40	Annual quantities purchased			-170	(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		-	-		740	36,023		135,903	63,787
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	-		-	-	-	31,176		653,065	387,401
19	Welded steel									
20	Wood									
21	Other	52		44,272	-	465	20,865		338,699	379,282
22	Total	274	-	44,396	-	1,205	88,064	-	1,127,667	830,470

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	8,965	32,377	5,842	-		-		-	283,637
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	184,128	8,200	35,255	26,597	12,682		-	1,356,618
31	Welded steel									-
32	Wood									-
33	Other	13,122	117,013	779	10,107	15,117	4,406	6,759	16,926	967,864
34	Total	40,201	333,518	14,821	46,152	42,259	17,088	6,792	80,805	2,673,712

**SCHEDULE D-4
Number of Active Service Connections**

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	39,516	39,586	0	0
Commercial	3,854	3,847	0	0
Industrial	77	77	0	0
Public authorities	317	315	0	0
Irrigation	85	69	0	0
Other (specifi Multiple Residence	8,826	8,907	0	0
Agriculture	0	0	0	0
Subtotal	52,675	52,801	0	0
Private fire connections	0	0	847	863
Public fire hydrants	0	0	2,918	2,918
Total	52,675	52,801	3,765	3,781

**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	38,989	38,229
3/4 - in		
1 - in	4,200	4,051
1 1/4 - in		
1 1/2 - in	536	515
2 - in	1,027	961
2 1/2 - in		
3 - in	279	225
4 - in	78	76
6 - in	35	34
8 - in	3	3
10 - in	1	1
12 - in		
Other	237	236
Total	45,385	44,331

**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	_____ 37
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	_____ 19,460
2. More than 10, but less than 15 years	_____ 8,158
3. More than 15 years	_____ 17,767

SCHEDULE D-7

**Water Delivered to Metered Customers by Months and Years in 2023 in thousands of CCF(Unit Chosen)¹
Stockton - 119**

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	343	314	310	355	385	526	584	2,818
Commercial	147	126	132	145	152	201	215	1,119
Industrial	48	47	42	47	18	50	53	305
Public authorities	34	28	37	34	42	94	95	364
Irrigation	0	0	0	1	2	3	3	10
Other (specify) Other Sales & Svc	2	1	1	1	4	8	12	29
								-
Total	575	517	523	584	603	883	962	4,646

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	551	560	478	406	370	2,364	5,183	5,378
Commercial	207	225	205	167	157	961	2,080	2,090
Industrial	61	63	59	55	51	289	594	651
Public authorities	134	99	84	58	45	421	785	757
Irrigation	4	3	4	3	2	16	27	27
Other (specify) Other Sales & Svc	5	25	(20)	1	4	15	44	23
								-
Total	962	975	810	690	629	4,065	8,712	8,927

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

Total acres irrigated 4058.64

Total population served 175,416

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>604,204</u>
100-3	Construction Work in Progress	\$	<u>14,286,400</u>
241	Advances for Construction	\$	<u>4,137,719</u>
265	Contributions in Aid of Construction	\$	<u>6,569,275</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, 2023 through December 31, 2023.

Corporate Controller & Principal Accounting Officer
Title (Please Print)


Signature

408-367-8521
Telephone Number

March 25, 2024
Date

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