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Examined _____

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2024
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, 2024

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2025

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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 APRIL 30, 2025** 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, 2024 through December 31, 2024. 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	-	225,894	-	-	\$ 225,894
5		Total Intangible Plant	\$ 3,302	\$ 225,894	\$ -	\$ -	\$ 229,196
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 1,006,626	\$ 134,068	\$ -	\$ -	\$ 1,140,693
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	-	(85,704)	-	\$ 3,833,281
16	316	Supply Mains	4,619	-	-	-	\$ 4,619
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 3,923,604	\$ -	\$ (85,704)	\$ -	\$ 3,837,900
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	8,413,860	1,222,809	(25,272)	-	\$ 9,611,397
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	16,396,846	598,079	(174,141)	-	\$ 16,820,784
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ 24,810,706	\$ 1,820,888	\$ (199,413)	\$ -	\$ 26,432,182
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	941,744	-	(244)	-	\$ 941,500
30	332	Water Treatment Equipment	5,833,939	16,113	(20,649)	-	\$ 5,829,404
31		Total Water Treatment Plant	\$ 6,775,683	\$ 16,113	\$ (20,894)	\$ -	\$ 6,770,903

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	762,209	2,119,000	-	-	\$ 2,881,210
34	342	Reservoirs and Tanks	8,985,367	87,414	(11,724)	-	\$ 9,061,056
35	343	Transmission and Distribution Mains	213,166,819	27,406,149	(186,771)	-	\$ 240,386,197
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	64,884,339	13,718,780	(25,011)	-	\$ 78,578,107
38	346	Meters	10,968,342	235,480	(5,262)	-	\$ 11,198,560
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	6,777,730	3,263,742	(917)	-	\$ 10,040,555
41	349	Other Transmission and Distribution Plant		-			\$ -
42		Total Transmission and Distribution Plant	\$ 305,544,805	\$ 46,830,566	\$ (229,685)	\$ -	\$ 352,145,686
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	8,806,072	453,640	(60,729)	-	\$ 9,198,983
46	372	Office Furniture and Equipment	347,086	45,205	(15,305)	-	\$ 376,985
47	373	Transportation Equipment	2,502,285	-	(173,651)	-	\$ 2,328,633
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	969,924	7,068	(5,514)	-	\$ 971,477
53	379	Other General Plant	4,246	-	-	-	\$ 4,246
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 12,765,956	\$ 505,913	\$ (255,199)	\$ -	\$ 13,016,669
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	1,030	-	-	-	\$ 1,030
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	16,078,510	858,300	(249,280)	-	\$ 16,687,530
60		Total Undistributed Items	\$ 16,079,540	\$ 858,300	\$ (249,280)	\$ -	\$ 16,688,560
61		Total Utility Plant in Service	\$ 370,910,223	\$ 50,391,741	\$ (1,040,175)	\$ -	\$ 420,261,790

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 Year¹ (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 12/31/2024 (b)	Balance 1/1/2024 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	\$403,574,260	\$354,850,773
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$16,687,530	\$16,081,600
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)	\$420,261,790	\$370,932,373
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$108,544,088	\$99,309,156
10		General Office Prorate	\$8,528,688	\$7,295,596
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$117,072,776	\$106,604,753
12		Less Other Reserves		
13		Deferred Income Taxes	\$41,328,635	\$38,153,779
14		Deferred Investment Tax Credit	\$51,855	\$57,240
15		Other Reserves (General Office Prorate)	\$928,192	\$1,064,394
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$42,308,682	\$39,275,414
17		Less Adjustments		
18		Contributions in Aid of Construction	\$6,949,499	\$6,571,935
19		Advances for Construction	\$3,829,652	\$4,137,719
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$10,779,151	\$10,709,654
22		Add Materials and Supplies	\$780,177	\$695,091
23		Add Working Capital (Tank Painting)	-\$84,679	\$27,119
24		Add Working Cash (=Line 37)	\$8,227,053	\$6,354,388
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$259,108,411	\$221,392,032

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	\$49,496,243	\$36,437,535
29		Purchased Power & Commodity for Resale*	\$24,405,578	\$14,106,394
30		Meter Revenues: Bimonthly Billing	\$13,360,972	\$8,730,288
31		Other Revenues: Flat Rate Monthly Billing	\$82,895	\$88,923
32		Total Revenues (=Line 30 + Line 31)	\$13,443,867	\$8,819,211
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.62%	1.01%
34		5/24 x Line 25 x (100% - Line 33)	\$10,248,135	\$7,514,613
35		1/24 x Line 28 x Line 33	\$12,716	\$15,308
36		1/12 x Line 29	\$2,033,798	\$1,175,533
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$8,227,053	\$6,354,388
		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 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	106,347,825.08	1,175.82	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	12,219,526.39				
4	(b) Charged to Account 504		23,574.86			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	28,056.73				
9	(g) All other credits ¹					
10	Total credits	\$12,247,583.12	\$23,574.86	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	1,012,251.91				
13	(b) Cost of removal	810,153.90				
14	(c) All other debits ¹					
15	Total debits	1,822,405.81	0.00	0.00	0.00	0.00
16	Balance in reserve at end of year	116,773,002.39	24,750.68	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 Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	-	-	-	-	-
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	1,576,945.90	173,611.08	(85,704.01)	(362,913.25)	1,301,939.72
7	316	Supply Mains	4,820.99	32.88	-	-	4,853.87
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	1,588,863.02	173,643.96	(85,704.01)	(362,913.25)	1,313,889.72
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	2,266,760.61	433,290.48	(25,272.23)	(191,269.67)	2,483,509.19
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	3,315,594.98	436,156.20	(174,140.93)	(219,862.13)	3,357,748.12
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	5,582,355.59	869,446.68	(199,413.16)	(411,131.80)	5,841,257.31
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	195,386.53	24,108.60	(244.49)	-	219,250.64
21	332	Water Treatment Equipment	1,427,325.01	179,403.48	(20,649.16)	(5,000.02)	1,581,079.31
22		Total Water Treatment Plant	1,622,711.54	203,512.08	(20,893.65)	(5,000.02)	1,800,329.95
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	39,083.60	19,951.44	-	-	59,035.04
26	342	Reservoirs and Tanks	3,840,236.33	240,208.92	(11,724.19)	-	4,068,721.06
27	343	Transmission and Distribution Mains	52,361,635.87	5,691,820.56	(186,771.13)	(820.07)	57,865,865.23
28	344	Fire Mains	-	-	-	-	-
29	345	Services	23,865,476.64	2,645,109.48	(25,010.78)	(30,288.76)	26,455,286.58
30	346	Meters	4,870,931.83	319,086.12	(5,262.12)	6,505.22	5,191,261.05
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	638,252.33	143,010.12	(916.50)	-	780,345.95
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	85,615,616.60	9,059,186.64	(229,684.72)	(24,603.61)	94,420,514.91
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	3,093,343.95	233,771.28	(60,728.72)	-	3,266,386.51
38	372	Office Furniture and Equipment	126,095.51	30,969.12	(15,305.18)	-	141,759.45
39	373	Transportation Equipment	1,422,414.34	151,138.08	(173,651.24)	8,637.77	1,408,538.95
40	374	Stores Equipment	12,520.49	1,407.60	-	-	13,928.09
41	375	Laboratory Equipment	4,719.05	616.80	-	-	5,335.85
42	376	Communication Equipment	56,056.72	1,819.44	-	-	57,876.16
43	377	Power Operated Equipment	4,721.02	149.04	-	-	4,870.06
44	378	Tools, Shop and Garage Equipment	174,412.80	71,095.32	(5,513.93)	-	239,994.19
45	379	Other General Plant	3,119.83	91.68	-	-	3,211.51
46	390	Other Tangible Property	1,030.00	-	-	-	1,030.00
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	4,898,433.71	491,058.36	(255,199.07)	8,637.77	5,142,930.77
***	380	Leased Property	-	-	-	-	-
***		Pension non-service				-	-
***		GO Allocation	7,039,844.62	1,422,678.67	(221,357.30)	12,913.74	8,254,079.73
49		Total	106,347,825.08	12,219,526.39	(1,012,251.91)	(782,097.17)	116,773,002.39

SCHEDULE B-1
Account 501 - Operating Revenues

Stockton

					Net Change During Year Show Decrease in (Parenthesis)
Line		ACCOUNT	Amount Current Year	Amount Preceding Year	
No.	Acct.	(a)	(b)	(c)	(d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	37,682,860	30,950,954	\$6,731,906
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	17,991,059	14,552,570	\$3,438,489
6		601-3 Industrial Sales	3,396,851	2,592,573	\$804,279
7		601-4 Sales to Public Authorities	4,866,083	3,997,628	\$868,456
8		Sub-total	\$ 63,936,853	\$ 52,093,724	\$11,843,129
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	208,210	150,566	\$57,644
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ 208,210	\$ 150,566	\$57,644
20	604	Private Fire Protection Service	656,238	616,975	\$39,263
21	605	Public Fire Protection Service	29,345	28,109	\$1,236
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	12,700,347	355,892	\$12,344,455
26		Sub-total	\$ 13,385,931	\$ 1,000,976	\$12,384,954
27		Total Water Service Revenues	\$ 77,530,994	\$ 53,245,266	\$24,285,728
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	3,066,418	14,478	\$3,051,940
30	611	Miscellaneous Service Revenues	62,225	68,980	(\$6,755)
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	500,934	120,074	\$380,860
34	615	Recycled Water Revenues	-	-	\$0
35		Total Other Water Revenues	\$ 3,629,577	\$ 203,532	\$3,426,045
36	501	Total operating revenues	\$ 81,160,571	\$ 53,448,798	\$27,711,772

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		270,506	36,429	\$ 234,077
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			2,163,543	1,054,699	\$ 1,108,844
7	704	Purchased water	A	B	C	23,387,791	13,454,773	\$ 9,933,018
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		245	-	\$ 245
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		430	-	\$ 430
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				\$ 25,822,514	\$ 14,545,901	\$ 11,276,613
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		499,153	426,006	\$ 73,147
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			6,841	237	\$ 6,605
27	724	Pumping labor and expenses	A	B		12,810	10,499	\$ 2,312
28	725	Miscellaneous expenses	A			76,363	118,472	\$ (42,109)
29	726	Fuel or power purchased for pumping	A	B	C	1,018,937	653,006	\$ 365,931
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		63,584	83,066	\$ (19,483)
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		(7,017)	9,701	\$ (16,718)
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		93,679	60,649	\$ 33,029
36	733	Maintenance of other pumping plant	A	B		276	-	\$ 276
37		Total pumping expenses				\$ 1,764,626	\$ 1,361,636	\$ 402,990

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		35,747	35,725	\$ 22
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			195,098	177,190	\$ 17,908
43	743	Miscellaneous expenses	A	B		36,953	51,741	\$ (14,789)
44	744	Chemicals and filtering materials	A	B		67,399	49,150	\$ 18,250
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		2,416	4,400	\$ (1,985)
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		1,310	223	\$ 1,088
50		Total water treatment expenses				\$ 338,923	\$ 318,429	\$ 20,494
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		994,073	896,433	\$ 97,640
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			3,502	3,659	\$ (156)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			242,370	161,384	\$ 80,985
58	754	Meter expenses	A			104,920	7,265	\$ 97,655
59	755	Customer installations expenses	A			293	-	\$ 293
60	756	Miscellaneous expenses	A			1,022,347	1,230,384	\$ (208,037)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		1,038,234	936,223	\$ 102,011
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B		38	-	\$ 38
65	760	Maintenance of reservoirs and tanks	A	B		113,186	101,875	\$ 11,310
66	761	Maintenance of trans. and distribution mains	A			1,015,925	425,377	\$ 590,548
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			421,602	206,230	\$ 215,372
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			36,809	32,989	\$ 3,820
72	765	Maintenance of hydrants	A			-	-	\$ -
73	766	Maintenance of miscellaneous plant	A			-	746	\$ (746)
74		Total transmission and distribution expenses				\$ 4,993,298	\$ 4,002,564	\$ 990,734

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		638,156	750,764	\$ (112,607)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		4,445	3,053	\$ 1,391
80	773	Customer records and collection expenses	A			287,574	360,489	\$ (72,914)
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			1,838,783	1,659,735	\$ 179,048
83	775	Uncollectible accounts	A	B	C	270,453	431,803	\$ (161,350)
84		Total customer account expenses				\$ 3,039,411	\$ 3,205,844	\$ (166,433)
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	203,861	177,805	\$ 26,056
101	792	Office supplies and other expenses	A	B	C	99,892	66,306	\$ 33,586
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			93,135	81,623	\$ 11,512
105	795	Employees' pensions and benefits	A	B	C	2,230,405	2,137,454	\$ 92,951
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	-	-	\$ -
108	798	Outside services employed	A			2,796	10,718	\$ (7,922)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			9,677,393	9,636,735	\$ 40,658
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	73,247	91,146	\$ (17,899)
114		Total administrative and general expenses				\$ 12,380,729	\$ 12,201,787	\$ 178,942
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	18,395	15,350	\$ 3,045
118	812	Administrative expenses transferred - Cr.	A	B	C	(89,616)	(98,813)	\$ 9,197
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ (71,222)	\$ (83,463)	\$ 12,242
121		Total operating expenses				\$ 48,268,280	\$ 35,552,697	\$ 12,715,583

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	\$ 3,041,487.11	\$ 3,041,487.11			
2	California corporate franchise taxes	\$ 593,166.07	\$ 593,166.07			
3	Property taxes	\$ 789,341.85	\$ 789,341.85			
4	Other taxes	\$ 1,012,279.40	\$ 1,012,279.40			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 5,436,274.43	\$ 5,436,274.43	\$ -	\$ -	\$ -

SCHEDULE D-1
Sources of Supply and Water Developed

STREAMS					FLOW IN(unit) ²				Annual Quantities Diverted	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions	(Unit) ²		
				Claim	Capacity	Max.	Min.			
1	none									
2										
3										
4										
5										
WELLS										
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity (GPM)	Annual Quantities Pumped (AF)	Remarks		
6	007-2	West Side Of Sunnyside Ave. +/- 150' S/O Bradford	3910001-007	16"	30	1050	191			
7	016-1	North Side Of Cherokee Rd. @ Robindale Ave.	3910001-013	16"	38	1000	320			
8	018-1	73 W. Atlee Street Near Commerce	3910001-015	16"	25	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	33	1150	653			
11	035-1	West Side Of Cardinal Ave. & Weber Ave.	3910001-028	16"/30"	46	625	301			
12	036-1	East Side Of Commerce St. Between Fargo & Essex St	3910001-029	16"	31	900	235			
13	052-1	West Side Of Oro Ave. @ Eaglecrest Dr.	3910001-045	16"	45	600	0			
14	059-1	North Side Of Robinhood Dr. +/- 100' W/O Kermit Ln	3910001-050	16" & 30"	35	1350	3			
15	060-1	South Side Of Woodstock Dr. @ Ridgeway Dr.	3910001-051	16" & 30"	33	1800	185			
16	061-1	South Side Of Swain Rd. +/- 75' W/O Glenbrook Ln.	3910001-052	16" & 30"	36	1350	402			
17	062-1	E/S Of Wagner Ave. +/- 100' N/O Section Ave.	3910001-053	30/16"	61	1000	0			
18	063-1	South Side Of Pardee Lane & El Dorado St.	3910001-054	16" & 30"	33	1250	5			
19	066-1	+/- 150' E/O El Dorado St. +/- 150' N/O Ingram St.	3910001-055	16" & 30"	35	1450	0			
20	066-2	+/- 150' E/O El Dorado St. +/- 150' N/O Ingram St.	3910001-056	16" & 30"	33	1500	622			
21	068-1	North Side Of Bianchi Rd. +/- 400' E/O Dorset St.	3910001-058	16" & 30"	35	1600	185			
22	069-1	E. Side Netherton Ave. +/- 400' S/O Farmington Rd.	3910001-059	16"/30"	48	1000	0			
23	069-2	n/a	3910001-060	16"/30"	47	1200	1			
24	070-1	4200 Mariposa Road	3910001-061	560	64	750	0			
25	071-1	West Side Of Coronado Ave. +/- 50' N/O Delivery St	3910001-062	16" & 30"	36	1100	211			
26	075-1	Corner Of Filbert St. & Cherokee Rd.	3910001-063	16"	46	1050	403			
27	076-1	802 Cave Lane	3910001-064	16" & 30"	38	950	247			
28	077-1	East Side Of West Lane +/- 200' S/O East Alpine Av	3910001-065	16" & 30"	30	1700	0			
29	079-1	West Side Of Wilcox Rd. +/- 200' N/O Pepsi Pl.	3910001-067	16"	57	1100	349			
30	085-1	954 Stokes Avenue	3910001-130	16"	52	1800	210			
31	087-1	n/a	3910001-133	16"	58	1500	267			
FLOW IN(Unit) ²							Annual Quantities	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum	Used(Unit) ²				
32	none									
33										
34										
35										
36										
Purchased Water for Resale										
37	Purchased from		Stockton East WD							
38	Annual quantities purchased		18389 (AF)							
39	Purchased from		Wheeled							
40	Annual quantities purchased		-164 (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		-	-		290	31,230		127,016	60,321
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	-		-	-	-	28,636		646,861	384,469
19	Welded steel									
20	Wood									
21	Other	52	-	42,547	-	465	20,096		337,280	410,366
22	Total	274	-	42,671	-	755	79,962	-	1,111,157	855,156

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	-		-		-	266,041
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	183,646	8,200	35,255	26,597	12,682	-	-	1,344,460
31	Welded steel									-
32	Wood									-
33	Other	13,122	116,575	779	10,107	15,117	4,406	6,764	16,926	994,602
34	Total	40,201	332,598	14,821	46,152	42,259	17,088	6,797	80,805	2,670,696

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	39,586	39,684	0	0
Commercial	3,847	3,841	0	0
Industrial	77	75	0	0
Public authorities	315	307	0	0
Irrigation	69	73	0	0
Other (speci Multiple Reside	8,907	8,948	0	0
Agriculture	0	0	0	0
Subtotal	52,801	52,928	0	0
Private fire connections	0	0	863	870
Public fire hydrants	0	0	2,918	2,828
Total	52,801	52,928	3,781	3,698

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	38,995	38,267
3/4 - in		
1 - in	4,243	4,098
1 1/4 - in		
1 1/2 - in	535	516
2 - in	1,030	963
2 1/2 - in		
3 - in	288	228
4 - in	78	76
6 - in	35	34
8 - in	3	3
10 - in	1	1
12 - in		
Other	237	235
Total	45,445	44,421

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 | _____ 17 |
| 4. Found fast, requiring billing
adjustment | _____ |

B. Number of Meters in Service Since Last Test

- | | |
|--|--------------|
| 1. Ten years or less | _____ 19,498 |
| 2. More than 10, but less
than 15 years | _____ 9,262 |
| 3. More than 15 years | _____ 16,685 |

SCHEDULE D-7

Water Delivered to Metered Customers by Months and Years in 2024 in thousands of CCF(Unit Chosen)¹
Stockton - 119

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	345	329	329	335	402	546	641	2,927
Commercial	143	138	143	141	164	195	225	1,149
Industrial	52	46	52	51	33	52	62	348
Public authorities	26	29	26	26	53	87	96	344
Irrigation	1	0	1	1	1	3	4	11
Other (specify) Other Sales & Svc	(1)	0	1	(0)	0	1	1	3
								-
Total	568	543	550	552	653	884	1,029	4,780
Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	555	573	494	425	365	2,412	5,339	5,183
Commercial	210	224	191	176	151	951	2,100	2,080
Industrial	64	66	65	49	55	299	647	594
Public authorities	124	102	83	68	41	418	761	785
Irrigation	7	6	4	3	1	20	31	27
Other (specify) Other Sales & Svc	2	1	3	(1)	1	6	9	44
						-	-	
Total	961	972	841	719	614	4,107	8,887	8,712

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

Total acres irrigated 4,058.64

Total population served 176,266

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>\$ 684,572</u>
100-3	Construction Work in Progress	<u>\$ 9,352,333</u>
241	Advances for Construction	<u>\$ 3,829,652</u>
265	Contributions in Aid of Construction	<u>\$ 6,955,922</u>

DECLARATION

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

I, the undersigned

Tom Scanlon for Craig Stevens

Name of District Manager or Equivalent (Please Print)

of

Stockton

District

Name of District

of

California Water Service Company

Name of Utility

at

1602 E. Lafayette St, Stockton, CA 95205

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, 2024 through December 31, 2024.

Corporate Controller & Principal Accounting Officer

Title (Please Print)


Signature

408-367-8521

Telephone Number

April 25, 2025

Date

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