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2023
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA WATER SERVICE COMPANY

(NAME OF CORPORATION)

Name of District:

Bay Area Region

Location:

Various

(TOWN OR CITY)

San Mateo

Lake Sonoma

Marin

(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, 2024. Fiscal year reports will not be accepted.

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service

Bay Area Region

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	1,209	-	-	-	\$ 1,209
3	302	Franchises and Consents (Schedule A-1c)	702	-	-	-	\$ 702
4	303	Other Intangible Plant	1,101,335	455,819	(294,777)	-	\$ 1,262,377
5		Total Intangible Plant	\$ 1,103,247	\$ 455,819	\$ (294,777)	\$ -	\$ 1,264,289
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 567,339	\$ -	\$ -	\$ -	\$ 567,339
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	154,194	-	-	-	\$ 154,194
12	312	Collecting and Impounding Reservoirs	-	5,713	-	-	\$ 5,713
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells	2,857,980	-	-	-	\$ 2,857,980
16	316	Supply Mains	797,486	-	-	-	\$ 797,486
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 3,809,660	\$ 5,713	\$ -	\$ -	\$ 3,815,373
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	7,776,401	783,247	(5,003)	-	\$ 8,554,646
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	24,823,660	2,209,609	(133,178)	-	\$ 26,900,090
25	325	Other Pumping Plant	1,798	-	-	-	\$ 1,798
26		Total Pumping Plant	\$ 32,601,859	\$ 2,992,856	\$ (138,181)	\$ -	\$ 35,456,534
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	1,693,406	18,316	-	-	\$ 1,711,722
30	332	Water Treatment Equipment	16,502,160	212,778	(61,849)	-	\$ 16,653,090
31		Total Water Treatment Plant	\$ 18,195,567	\$ 231,094	\$ (61,849)	\$ -	\$ 18,364,812

SCHEDULE A-1a

Account 100.1 - Utility Plant in Service (Continued)

Bay Area Region

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	4,428,986	497,370	(2,164)	-	\$ 4,924,192
34	342	Reservoirs and Tanks	44,347,861	2,782,396	(431,721)	-	\$ 46,698,536
35	343	Transmission and Distribution Mains	161,873,667	17,824,738	(359,956)	544	\$ 179,338,993
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	61,000,148	6,211,067	(16,811)	399	\$ 67,194,802
38	346	Meters	17,940,628	433,655	-	-	\$ 18,374,284
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	18,172,899	1,935,567	(19,787)	-	\$ 20,088,679
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ 307,764,188	\$ 29,684,793	\$ (830,438)	\$ 943	\$ 336,619,487
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	15,363,036	36,336	-	-	\$ 15,399,373
46	372	Office Furniture and Equipment	631,778	65,271	(8,461)	-	\$ 688,588
47	373	Transportation Equipment	2,651,758	139,889	(141,947)	-	\$ 2,649,700
48	374	Stores Equipment	249,071	1,571	-	-	\$ 250,642
49	375	Laboratory Equipment	1,345	-	(591)	-	\$ 754
50	376	Communication Equipment	61,432	-	-	-	\$ 61,432
51	377	Power Operated Equipment	-	-	-	-	\$ -
52	378	Tools, Shop and Garage Equipment	1,599,327	152,944	(74,731)	-	\$ 1,677,541
53	379	Other General Plant	3,071	-	-	-	\$ 3,071
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 20,560,818	\$ 396,012	\$ (225,729)	\$ -	\$ 20,731,100
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	-	-	-	-	\$ -
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
59	395	Recycled Water Depr Plant	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	20,626,660	1,784,030	(146,321)	(941)	22,263,427
60		Total Undistributed Items	\$ 20,626,660	\$ 1,784,030	\$ (146,321)	\$ (941)	\$ 22,263,427
61		Total Utility Plant in Service	\$ 405,229,336	\$ 35,550,316	\$ (1,697,295)	\$ 2	\$ 439,082,360

SCHEDULE A-1b
Account 101 - Recycled Water Utility Plant

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

SCHEDULE A-1c
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year ¹ (e)
1	City of San Carlos Ordinance No. 648	11/1/67	perpetual		702
2					
3					
4					
5	Total				\$ 702

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
BAY AREA REGION**

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	\$416,891,433	\$384,675,177
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$22,267,706	\$20,520,711
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)	-\$8,665,195	-\$8,665,195
7		Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5 + Line 6)	\$430,493,945	\$396,530,694
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$122,848,147	\$113,919,974
10		General Office Prorate	\$10,101,992	\$8,291,305
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$132,950,139	\$122,211,279
12		Less Other Reserves		
13		Deferred Income Taxes	\$36,898,181	\$35,683,112
14		Deferred Investment Tax Credit	\$102,033	\$113,189
15		Other Reserves (General Office Prorate)	\$1,473,834	\$1,631,310
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$38,474,048	\$37,427,611
17		Less Adjustments		
18		Contributions in Aid of Construction	\$21,317,688	\$20,951,436
19		Advances for Construction	\$3,443,749	\$3,274,336
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$24,761,437	\$24,225,772
22		Add Materials and Supplies	\$806,742	\$578,056
23		Add Working Capital (Tank Painting)	\$4,551,061	\$3,662,887
24		Add Working Cash (=Line 37)	\$11,837,250	\$11,445,843
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$246,952,313	\$224,689,932

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	\$75,104,035	\$72,454,291
29		Purchased Power & Commodity for Resale*	\$44,233,349	\$42,540,851
30		Meter Revenues: Bimonthly Billing	\$15,486,074	\$15,843,881
31		Other Revenues: Flat Rate Monthly Billing	\$154,075	\$137,277
32		Total Revenues (=Line 30 + Line 31)	\$15,640,149	\$15,981,158
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.99%	0.86%
34		5/24 x Line 25 x (100% - Line 33)	\$15,492,535	\$14,964,982
35		1/24 x Line 28 x Line 33	\$30,828	\$25,932
36		1/12 x Line 29	\$3,686,112	\$3,545,071
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$11,837,250	\$11,445,843
		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

Bay Area Region

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	121,509,549.99	5,181,383.05	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	12,504,193.97				
4	(b) Charged to Account 504		60,853.76			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	31,644.18				
9	(g) All other credits ¹					
10	Total credits	\$12,535,838.15	\$60,853.76	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	1,399,521.60	294,776.81			
13	(b) Cost of removal	263,787.76				
14	(c) All other debits ¹	3,547.36	(263,590.95)			
15	Total debits	1,666,856.72	31,185.86	0.00	0.00	0.00
16	Balance in reserve at end of year	132,378,531.42	5,211,050.95	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.	Bay Area Region		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	104,273.00	2,019.96	-	-	106,292.96
3	312	Collecting and Impounding Reservoirs	16,773.59	-	-	-	16,773.59
4	313	Lake, river and Other Intakes	-	-	-	-	-
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	891,216.84	134,677.68	-	-	1,025,894.52
7	316	Supply Mains	277,419.53	15,072.24	-	-	292,491.77
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	1,289,682.96	151,769.88	-	-	1,441,452.84
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	3,290,359.93	265,170.96	(5,002.50)	(39,199.14)	3,511,329.25
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	3,755,007.93	694,770.00	(133,178.06)	(9,258.99)	4,307,340.88
16	325	Other Pumping Plant	(45.22)	369.12	-	-	323.90
17		Total Pumping Plant	7,045,322.64	960,310.08	(138,180.56)	(48,458.13)	7,818,994.03
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	305,577.08	44,405.88	-	-	349,982.96
21	332	Water Treatment Equipment	2,375,033.29	310,234.08	(61,848.81)	-	2,623,418.56
22		Total Water Treatment Plant	2,680,610.37	354,639.96	(61,848.81)	-	2,973,401.52
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	444,124.61	85,441.44	(2,163.51)	(1,696.66)	525,705.88
26	342	Reservoirs and Tanks	13,203,918.69	1,571,419.71	(431,721.33)	(6,400.20)	14,337,216.87
27	343	Transmission and Distribution Mains	46,020,897.59	3,467,444.40	(359,955.98)	(161,914.02)	48,966,471.99
28	344	Fire Mains	-	-	-	-	-
29	345	Services	26,862,996.36	2,483,172.36	(16,810.89)	(45,226.65)	29,284,131.18
30	346	Meters	8,647,797.49	409,575.00	-	-	9,057,372.49
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	4,749,134.10	307,040.28	(19,786.60)	(6,092.10)	5,030,295.68
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	99,928,868.84	8,324,093.19	(830,438.31)	(221,329.63)	107,201,194.09
35							

36		V. GENERAL PLANT					
37	371	Structures and Improvements	1,736,575.30	486,661.68	-	-	2,223,236.98
38	372	Office Furniture and Equipment	112,465.05	47,661.48	(8,460.50)	-	151,666.03
39	373	Transportation Equipment	359,577.69	213,996.72	(141,946.63)	26,105.40	457,733.18
40	374	Stores Equipment	111,552.90	8,966.52	-	-	120,519.42
41	375	Laboratory Equipment	(7,186.46)	126.12	(591.14)	-	(7,651.48)
42	376	Communication Equipment	3,771.96	3,765.72	-	-	7,537.68
43	377	Power Operated Equipment	(7.01)	-	-	-	(7.01)
44	378	Tools, Shop and Garage Equipment	278,011.32	109,233.96	(74,730.77)	-	312,514.51
45	379	Other General Plant	(1,011.44)	177.48	-	-	(833.96)
46	390	Other Tangible Property	(69,086.89)	-	-	-	(69,086.89)
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	2,524,662.42	870,589.68	(225,729.04)	26,105.40	3,195,628.46
***	380	Leased Property	-	-	-	-	-
***		Pension non-service				-	-
***		GO Allocation	8,040,402.76	1,842,791.18	(143,324.88)	7,991.42	9,747,860.48
49		Total	121,509,549.99	12,504,193.97	(1,399,521.60)	(235,690.94)	132,378,531.42

SCHEDULE B-1
Account 501 - Operating Revenues

Bay Area Region

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	49,284,124	46,677,908	\$2,606,217
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	36,570,810	33,691,778	\$2,879,032
6		601-3 Industrial Sales	1,788,417	2,208,058	(\$419,641)
7		601-4 Sales to Public Authorities	4,530,451	4,420,058	\$110,393
8		Sub-total	\$ 92,173,802	\$ 86,997,801	\$5,176,001
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	(4,240)	(49)	(\$4,191)
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ (4,240)	\$ (49)	(\$4,191)
20	604	Private Fire Protection Service	1,056,448	1,055,472	\$976
21	605	Public Fire Protection Service	45,667	46,214	(\$547)
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	362,951	276,993	\$85,958
26		Sub-total	\$ 1,465,066	\$ 1,378,679	\$86,388
27		Total Water Service Revenues	\$ 93,634,629	\$ 88,376,431	\$5,258,198
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	228,930	7,587,451	(\$7,358,522)
30	611	Miscellaneous Service Revenues	121,680	121,335	\$345
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	780,217	625,397	\$154,820
34	615	Recycled Water Revenues	(111)	-	(\$111)
35		Total Other Water Revenues	\$ 1,130,715	\$ 8,334,183	(\$7,203,468)
36	501	Total operating revenues	\$ 94,765,344	\$ 96,710,614	(\$1,945,270)

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

Bay Area Region

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		141	32,174	\$ (32,033)
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		152,462	58,531	\$ 93,931
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water	A	B	C	43,248,942	41,832,130	\$ 1,416,812
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		2,721	2,364	\$ 357
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			14,622	34,844	\$ (20,222)
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		4,628	-	\$ 4,628
19		Total source of supply expense				\$ 43,423,517	\$ 41,960,044	\$ 1,463,473
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		864,134	697,612	\$ 166,522
23	721	Operation supervision labor and expense			C			\$ -
24	722	Power production labor and expenses	A			-	-	\$ -
25	722	Power production labor, expenses and fuel		B				\$ -
26	723	Fuel for power production	A			-	-	\$ -
27	724	Pumping labor and expenses	A	B		31,080	42,956	\$ (11,876)
28	725	Miscellaneous expenses	A			49,011	39,430	\$ 9,582
29	726	Fuel or power purchased for pumping	A	B	C	985,792	784,048	\$ 201,744
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		230,284	165,811	\$ 64,473
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		29,323	22,116	\$ 7,207
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		237,690	113,141	\$ 124,549
36	733	Maintenance of other pumping plant	A	B		44	-	\$ 44
37		Total pumping expenses				\$ 2,427,359	\$ 1,865,113	\$ 562,245

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

Bay Area Region

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		662,966	620,350	\$ 42,616
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			225,055	376,481	\$ (151,426)
43	743	Miscellaneous expenses	A	B		196,762	116,334	\$ 80,428
44	744	Chemicals and filtering materials	A	B		224,775	206,819	\$ 17,955
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		104,300	54,276	\$ 50,024
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		14,882	-	\$ 14,882
49	748	Maintenance of water treatment equipment	A	B		83,673	9,616	\$ 74,058
50		Total water treatment expenses				\$ 1,512,412	\$ 1,383,875	\$ 128,537
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		1,081,750	1,026,104	\$ 55,646
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			181,730	173,464	\$ 8,266
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			292,072	203,376	\$ 88,696
58	754	Meter expenses	A			(46,439)	34,415	\$ (80,854)
59	755	Customer installations expenses	A			139	-	\$ 139
60	756	Miscellaneous expenses	A			830,560	650,938	\$ 179,622
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		671,024	716,908	\$ (45,884)
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B		-	-	\$ -
65	760	Maintenance of reservoirs and tanks	A	B		631,356	558,527	\$ 72,829
66	761	Maintenance of trans. and distribution mains	A			761,261	1,098,555	\$ (337,294)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			374,585	342,900	\$ 31,685
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			12,315	6,340	\$ 5,975
72	765	Maintenance of hydrants	A			(3,702)	56,068	\$ (59,770)
73	766	Maintenance of miscellaneous plant	A			871	-	\$ 871
74		Total transmission and distribution expenses				\$ 4,787,523	\$ 4,867,596	\$ (80,072)

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

Bay Area Region

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	630,159	699,134	\$ (68,975)	
78	771	Superv., meter read., other customer acct expenses					\$ -	
79	772	Meter reading expenses	A	B	7,490	7,350	\$ 141	
80	773	Customer records and collection expenses	A		446,101	492,297	\$ (46,196)	
81	773	Customer records and accounts expenses		B			\$ -	
82	774	Miscellaneous customer accounts expenses	A		2,415,352	2,489,397	\$ (74,045)	
83	775	Uncollectible accounts	A	B	81,645	219,353	\$ (137,708)	
84		Total customer account expenses			\$ 3,580,748	\$ 3,907,530	\$ (326,782)	
85		VI. SALES EXPENSES						
86		Operation					\$ -	
87	781	Supervision	A	B			\$ -	
88	781	Sales expenses					\$ -	
89	782	Demonstrating selling expenses	A				\$ -	
90	783	Advertising expenses	A				\$ -	
91	784	Miscellaneous, jobbing and contract work	A				\$ -	
92	785	Merchandising, jobbing and contract work	A				\$ -	
93		Total sales expenses			\$ -	\$ -	\$ -	
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses					\$ -	
97		Total recycled water expenses			\$ -	\$ -	\$ -	

98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	271,060	66,808	\$ 204,252
101	792	Office supplies and other expenses	A	B	C	132,626	138,876	\$ (6,250)
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			101,697	87,430	\$ 14,267
105	795	Employees' pensions and benefits	A	B	C	2,904,965	3,473,658	\$ (568,693)
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	-	-	\$ -
108	798	Outside services employed	A			(57,929)	79,949	\$ (137,878)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			13,314,663	11,747,409	\$ 1,567,255
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	187,746	150,950	\$ 36,796
114		Total administrative and general expenses				\$ 16,854,829	\$ 15,745,080	\$ 1,109,749
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	165,721	178,332	\$ (12,610)
118	812	Administrative expenses transferred - Cr.	A	B	C	(286,505)	(285,238)	\$ (1,267)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ (120,783)	\$ (106,906)	\$ (13,877)
121		Total operating expenses				\$ 72,465,604	\$ 69,622,332	\$ 2,843,272

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	Bay Area Region 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	\$ (35,645.72)	\$ (35,645.72)
2	California corporate franchise taxes	\$ (959,013.83)	\$ (959,013.83)			
3	Property taxes	\$ 2,420,331.64	\$ 2,420,331.64			
4	Other taxes	\$ 682,435.65	\$ 682,435.65			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 2,108,107.73	\$ 2,108,107.73	\$ -	\$ -	\$ -

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

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted (AF)	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	n/a							266	
2	WTP	Lucerne						273	

WELLS							Annual Quantities Pumped (AF)	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity (GPM)		
South SF								
4	001-02	South Side Of Chestnut Ave., W/O Commercial Ave.	4110009-001	12"	n/a	60	0	
5	001-14	South Side Of Chestnut Ave., W/O Commercial Ave.	4110009-002	16"/24'	n/a	90	0	
6	001-17	South Side Of Chestnut Ave., W/O Commercial Ave.	4110009-004	16"	n/a	200	0	
7	001-18	South Side Of Mission Road @ Oak Ave.	4110009-005	12/16"	n/a	340	0	
8	001-19	South Side Of Chestnut Ave., W/O Commercial Ave.	4110009-006	30/16"	92.8	75	34	
9	001-20	South Side Of Chestnut Ave. @ Mission Road.	4110009-007	14/16/30"	167.8	75	25	
10	001-21	So. Side Of Oak Ave., +/- 300' W/O Commercial Ave.	4110009-008	28/14"	169.2	220	39	
11	001-22	So. Side Of Oak Ave., +/- 300' W/O Commercial Ave.	4110009-013	n/a	168.4	n/a	25	
12	001-23	Southside Chestnut Avenue @ Mission	4110009-014	30	172.6	300	31	
13	001-24	South Side Of Chestnut Ave., W/O Commercial Ave.	4110009-015	12"	n/a	350	16	
14	001-STA	South Side Of Chestnut Ave., W/O Commercial Ave.	WTP	n/a	n/a	n/a	0	
Redwood Valley								
Armstrong								
15	001-1	14034 Armstrong Woods Rd.	4910018-001	12	n/a	113	1	
16	001-2	14034 Armstrong Woods Rd.	4910018-002	12	n/a	84	71	
Coast Springs								
17	001-1	E/O Intersection Of Oceanview Blvd & Oceana Dr.	2110007-002	n/a	n/a	n/a	0	
18	002-1	E/O Oceanview Blvd. & Oceana Dr.	2110007-003	n/a	n/a	n/a	0	
19	003-1	E/O Oceanview Blvd & Oceana Drive	2110007-004	n/a	n/a	n/a	0	
20	004-1	Down Dirt Road @ Bay Drive	2110007-005	n/a	n/a	n/a	0	
21	005-1	E/O Oceanview Blvd. & Oceana Drive	2110007-007	n/a	n/a	n/a	0	
22	006-1	n/a	2110007-010	n/a	n/a	n/a	0	
23	009-1	E/O Oceanview Blvd. & Oceana Dr.	2110007-006	8	n/a	10	0	
24	010-1	E/O Oceanview Blvd & Oceana Drive	2110007-008	n/a	n/a	n/a	0	
25	011-1	n/a	2110007-016	n/a	n/a	n/a	0	
26	007-DSG	n/a	n/a	n/a	n/a	n/a	17	
Hawkins								
27	001-1	n/a	4900546-001	n/a	n/a	n/a	0	
28	001-2	n/a	4900546-002	n/a	n/a	n/a	11	
Noel Heights								
29	201-1	W/S Of Hwy 116-240' N/O Hwy 116 & Canyon Dr.	4900785-001	34	n/a	25	7	

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
30	n/a						
31							
32							
33							
34							

Purchased Water for Resale			
Mid Peninsula			
35	Purchased from	San Francisco Water Department	
36	Annual quantities purchased	3179 (AF)	
37	Purchased from	San Francisco Water Department	
38	Annual quantities purchased	9723 (AF)	
South San Francisco			
39	Purchased from	San Francisco Water Department	
40	Annual quantities purchased	5489 (AF)	
Redwood Valley			
41	Purchased from		
42	Annual quantities purchased	1 (AF)	
Rancho de Paradiso			
41	Purchased from	Sweetwater	
42	Annual quantities purchased	5 (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	5	375,000	
11	Metal	52	24,198,000	
12	Concrete	15	10,828,400	
13	Total	72	35,401,400	

SCHEDULE D-3

Description of Transmission and Distribution Facilities

Bay Area Region

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		152	15,866		-	185,643		417,756	153,614
12	Cast Iron (cement lined)									
13	Concrete		-				-		-	-
14	Copper	2,709		443						
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	-		22	-	-	81,979		557,794	405,632
19	Welded steel									
20	Wood									
21	Other	54	13,063	45,513	3,375	-	44,970	1,168	183,452	230,316
22	Total	2,763	13,215	61,844	3,375	-	312,592	1,168	1,159,002	789,562

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	7,200	31,892	-	2,155	15,054	544		-	829,876
24	Cast Iron (cement lined)									-
25	Concrete	-	-	17	29	9,062	746		33,107	42,961
26	Copper							1,447		4,599
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	43,401	232,419	5,917	18,819	2,880	-	-	-	1,348,863
31	Welded steel									-
32	Wood									-
33	Other	6,036	117,399	231	10,843	1,159	370	64	1,515	659,528
34	Total	56,637	381,710	6,165	31,846	28,155	1,660	1,511	34,622	2,885,827

**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	47,286	47,237	0	0
Commercial	5,361	5,343	0	0
Industrial	134	134	0	0
Public authorities	531	528	0	0
Irrigation	69	64	0	0
Other (specify)	17,177	17,569	0	0
Agriculture	0	0	0	0
Subtotal	70,558	70,875	0	0
Private fire connections	0	0	1,606	1,622
Public fire hydrants	0	0	5,493	5,517
Total	70,558	70,875	7,099	7,139

**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	40,923	41,073
3/4 - in	32	32
1 - in	10,191	10,078
1 1/4 - in	-	-
1 1/2 - in	1,152	1,100
2 - in	1,705	1,469
2 1/2 - in	-	-
3 - in	318	305
4 - in	152	145
6 - in	40	40
8 - in	5	5
10 - in	-	-
12 - in	1	1
Other	35	36
Total	54,554	54,284

**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 | 1 |
| 3. Used, after repair | 174 |
| 4. Found fast, requiring billing adjustment | _____ |

B. Number of Meters in Service Since Last Test

- | | |
|---|--------|
| 1. Ten years or less | 15,078 |
| 2. More than 10, but less than 15 years | 8,524 |
| 3. More than 15 years | 30,952 |

SCHEDULE D-7

Water Delivered to Metered Customers by Months and Years in 2023 in thousands of CCF(Unit Chosen)¹
Total Bay Area Region

Classification of Service	During Current Year								Subtotal
	January	February	March	April	May	June	July		
Residential	352	320	318	357	380	489	521		2,738
Commercial	149	146	143	157	179	215	225		1,215
Industrial	20	18	16	16	20	17	17		124
Public authorities	16	17	20	19	32	40	38		182
Irrigation	-	-	-	-	-	-	-		-
Other (specify) Other Sales & Svc	0	2	1	1	6	9	9		28
Total	538	503	498	550	617	770	810		4,287

Classification of Service	During Current Year							Total	Total Prior Year
	August	September	October	November	December	Subtotal	Total		
Residential	485	529	475	419	394	2,301	5,039	5,198	
Commercial	217	244	233	192	178	1,063	2,278	2,303	
Industrial	13	13	13	12	11	62	186	254	
Public authorities	54	53	38	43	24	212	394	426	
Irrigation	-	-	-	-	-	-	-	-	
Other (specify) Other Sales & Svc	7	18	8	4	1	38	66	57	
Total	775	857	766	668	608	3,675	7,961	8,238	

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

Total acres irrigated 2,879.94

Total population served 205,009

End of Year Balances in Selected Accounts

Bay Area Region

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

131	Materials and Supplies	\$	<u>680,895</u>
100-3	Construction Work in Progress	\$	<u>23,097,223</u>
241	Advances for Construction	\$	<u>3,443,749</u>
265	Contributions in Aid of Construction	\$	<u>21,311,112</u>

DECLARATION

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

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

of _____ Bay Area Region _____ District
Name of District

of _____ California Water Service Company _____
Name of Utility

at _____ Various Locations _____
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.

Vice President and Corporate Controller
Title (Please Print)


Signature

408-367-8523
Telephone Number

March 26, 2024
Date

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