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2023
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA WATER SERVICE COMPANY

(NAME OF CORPORATION)

Name of District:

Dominguez

Location:

Los Angeles, Compton,
Long Beach, Torrance, Carson &

Los Angeles Co. Los Angeles Co.

(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

Dominguez South Bay

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	1,336	-	-	-	\$ 1,336
3	302	Franchises and Consents (Schedule A-1)	200	-	-	-	\$ 200
4	303	Other Intangible Plant	1,646,727	21,120	-	-	\$ 1,667,848
5		Total Intangible Plant	\$ 1,648,263	\$ 21,120	\$ -	\$ -	\$ 1,669,384
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 2,020,135	\$ -	\$ -	\$ -	\$ 2,020,135
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	279,534	-	-	-	\$ 279,534
12	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels		-			\$ -
15	315	Wells	3,516,635	-	-	-	\$ 3,516,635
16	316	Supply Mains	658,668	-	-	-	\$ 658,668
17	317	Other Source of Supply Plant		-			\$ -
18		Total Source of Supply Plant	\$ 4,454,836	\$ -	\$ -	\$ -	\$ 4,454,836
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	4,918,558	296,186	(9,058)	-	\$ 5,205,687
22	322	Boiler Plant Equipment		-			\$ -
23	323	Other Power Production Equipment		-			\$ -
24	324	Pumping Equipment	12,551,557	2,476,883	(158,469)	-	\$ 14,869,970
25	325	Other Pumping Plant	18,380	-	-	-	\$ 18,380
26		Total Pumping Plant	\$ 17,488,495	\$ 2,773,069	\$ (167,527)	\$ -	\$ 20,094,037
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	5,562,893	16,966	(16,648)	-	\$ 5,563,211
30	332	Water Treatment Equipment	15,982,833	1,630,366	(1,403)	-	\$ 17,611,796
31		Total Water Treatment Plant	\$ 21,545,726	\$ 1,647,331	\$ (18,051)	\$ -	\$ 23,175,006

SCHEDULE A-1a

Account 100.1 - Utility Plant in Service (Continued)

Dominguez South Bay

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	245,774	139,606	-	-	\$ 385,380
34	342	Reservoirs and Tanks	6,193,101	72,408	(337,105)	-	\$ 5,928,405
35	343	Transmission and Distribution Mains	70,961,644	5,969,326	(205,507)	-	\$ 76,725,463
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	32,312,230	4,025,018	(46,787)	(399)	\$ 36,290,063
38	346	Meters	10,107,434	134,483	(104,816)	-	\$ 10,137,100
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	15,669,432	815,857	(10,114)	-	\$ 16,475,175
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ 135,489,616	\$ 11,156,698	\$ (704,330)	\$ (399)	\$ 145,941,586
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	183,887	-	-	-	\$ 183,887
46	372	Office Furniture and Equipment	60,249	-	-	-	\$ 60,249
47	373	Transportation Equipment	308,588	-	(18,736)	-	\$ 289,852
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	-	-	-	-	\$ -
51	377	Power Operated Equipment	13,250	-	-	-	\$ 13,250
52	378	Tools, Shop and Garage Equipment	170,067	-	-	-	\$ 170,067
53	379	Other General Plant	4,851	-	-	-	\$ 4,851
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 740,893	\$ -	\$ (18,736)	\$ -	\$ 722,157
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	201,988	-	-	-	\$ 201,988
	***	Dist GO Plant Allocation	14,478,628	1,252,277	(102,708)	(660)	15,627,537
	****	Rancho Dominguez Allocation	3,502,092	516,212	(67,972)	-	3,950,333
60		Total Undistributed Items	\$ 18,182,709	\$ 1,768,490	\$ (170,680)	\$ (660)	\$ 19,779,858
61		Total Utility Plant in Service	\$ 201,570,672	\$ 17,366,709	\$ (1,079,323)	\$ (1,059)	\$ 217,856,999

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	201,988	-	-	-	\$ 201,988
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 COMPTON			4/1/00	200
2					
3					
4					
5				Total	\$ 200

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
DOMINGUEZ 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	\$204,270,136	\$189,133,360
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$15,630,540	\$14,733,614
5		Rate Base (Adj. for Dominguez, Antelope Valley and Kern River Valley Net of Depreciation)	\$13,861,792	\$14,554,241
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)	\$233,762,468	\$218,421,215
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$69,365,396	\$65,392,632
10		General Office Prorate	\$7,090,968	\$5,953,053
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$76,456,365	\$71,345,685
12		Less Other Reserves		
13		Deferred Income Taxes	\$13,159,375	\$12,479,243
14		Deferred Investment Tax Credit	\$60,539	\$68,782
15		Other Reserves (General Office Prorate)	\$1,034,540	\$1,171,260
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$14,254,453	\$13,719,285
17		Less Adjustments		
18		Contributions in Aid of Construction	\$17,258,728	\$17,295,385
19		Advances for Construction	\$4,020,331	\$4,158,936
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$21,279,059	\$21,454,321
22		Add Materials and Supplies	\$1,957,337	\$1,543,738
23		Add Working Capital (Tank Painting)	\$1,155,453	\$1,353,292
24		Add Working Cash (=Line 37)	\$9,941,222	\$9,598,287
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$133,671,150	\$123,043,949

Notes:

1 Cal Water does not include CWIP in rate base.

2 Includes rate base write-up as adopted in D.00-05-047 for merger-synergy adjustments.

Working Cash				
27		Determination of Operational Cash Requirement		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$65,770,655	\$64,504,254
29		Purchased Power & Commodity for Resale*	\$43,156,491	\$44,762,898
30		Meter Revenues: Bimonthly Billing	\$12,132,682	\$13,055,184
31		Other Revenues: Flat Rate Monthly Billing	\$184,987	\$134,784
32		Total Revenues (=Line 30 + Line 31)	\$12,317,669	\$13,189,968
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	1.50%	1.02%
34		5/24 x Line 25 x (100% - Line 33)	\$13,496,440	\$13,301,064
35		1/24 x Line 28 x Line 33	\$41,156	\$27,464
36		1/12 x Line 29	\$3,596,374	\$3,730,241
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$9,941,222	\$9,598,287
		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

Dominguez South Bay

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	70,816,484.37	199,470.03	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	6,294,640.61				
4	(b) Charged to Account 504		8,914.44			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	13,413.19				
9	(g) All other credits ¹	1,721.61				
10	Total credits	\$6,309,775.41	\$8,914.44	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	1,077,220.36				
13	(b) Cost of removal	70,339.11				
14	(c) All other debits ¹	-	599.39			
15	Total debits	1,147,559.47	599.39	0.00	0.00	0.00
16	Balance in reserve at end of year	75,978,700.31	207,785.08	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)

		Dominguez South Bay					
Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	112,086.69	4,947.72	-	-	117,034.41
3	312	Collecting and Impounding Reservoirs	-	-	-	-	-
4	313	Lake, river and Other Intakes	-	-	-	-	-
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	3,452,463.81	156,841.92	-	-	3,609,305.73
7	316	Supply Mains	699,128.31	4,544.76	-	-	703,673.07
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	4,263,678.81	166,334.40	-	-	4,430,013.21
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	1,036,116.79	203,659.80	(9,057.89)	-	1,230,718.70
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	4,337,486.04	308,768.28	(158,469.43)	-	4,487,784.89
16	325	Other Pumping Plant	9,156.05	1,044.00	-	-	10,200.05
17		Total Pumping Plant	5,382,758.88	513,472.08	(167,527.32)	-	5,728,703.64
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	1,221,152.37	181,350.36	(16,647.74)	(61,807.20)	1,324,047.79
21	332	Water Treatment Equipment	6,598,390.45	292,485.84	(1,402.94)	-	6,889,473.35
22		Total Water Treatment Plant	7,819,542.82	473,836.20	(18,050.68)	(61,807.20)	8,213,521.14
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	123,215.51	14,040.24	-	-	137,255.75
26	342	Reservoirs and Tanks	5,321,338.43	469,365.51	(337,104.66)	-	5,453,599.28
27	343	Transmission and Distribution Mains	22,463,489.21	1,508,383.44	(205,507.40)	-	23,766,365.25
28	344	Fire Mains	-	-	-	-	-
29	345	Services	9,239,933.59	1,323,589.20	(46,787.00)	(8,531.91)	10,508,203.88
30	346	Meters	2,893,285.33	264,427.32	(104,816.17)	3,306.25	3,056,202.73
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	4,492,714.97	263,246.52	(10,114.40)	-	4,745,847.09
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	44,533,977.04	3,843,052.23	(704,329.63)	(5,225.66)	47,667,473.98
35							

36		V. GENERAL PLANT					
37	371	Structures and Improvements	53,816.89	5,737.32	-	-	59,554.21
38	372	Office Furniture and Equipment	555,150.23	(7,511.04)	-	-	547,639.19
39	373	Transportation Equipment	626,997.79	(138,525.24)	(18,735.88)	-	469,736.67
40	374	Stores Equipment	-	-	-	-	-
41	375	Laboratory Equipment	0.22	-	-	-	0.22
42	376	Communication Equipment	8,710.39	-	-	-	8,710.39
43	377	Power Operated Equipment	10,554.79	17.16	-	-	10,571.95
44	378	Tools, Shop and Garage Equipment	61,429.78	10,816.20	-	-	72,245.98
45	379	Other General Plant	4,846.87	(20.88)	-	-	4,825.99
46	390	Other Tangible Property	-	-	-	-	-
47	391	Water Plant Purchased	-	-	-	-	-
48	395	Recycled Water	6,738.72	5,283.96			12,022.68
49		Total General Plant	1,328,245.68	(124,202.52)	(18,735.88)	-	1,185,307.28
***	380	Leased Property	-	-	-	-	-
***		Pension non-service				-	-
***		GO Allocation	5,643,861.09	1,293,524.43	(100,605.12)	5,609.48	6,842,389.88
***		Rancho Dominguez Allocation	1,844,420.05	128,623.79	(67,971.73)	6,219.07	1,911,291.18
50		Total	70,816,484.37	6,294,640.61	(1,077,220.36)	(55,204.31)	75,978,700.31

SCHEDULE B-1
Account 501 - Operating Revenues

Dominguez South Bay

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	21,241,679	20,872,038	\$369,641
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	24,620,193	22,388,226	\$2,231,966
6		601-3 Industrial Sales	13,248,979	10,890,900	\$2,358,080
7		601-4 Sales to Public Authorities	3,291,217	3,014,464	\$276,753
8		Sub-total	\$ 62,402,069	\$ 57,165,628	\$5,236,440
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	-	-	\$0
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ -	\$ -	\$0
20	604	Private Fire Protection Service	1,009,438	1,012,789	(\$3,351)
21	605	Public Fire Protection Service	2,855	2,855	\$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	153,439	160,771	(\$7,333)
26		Sub-total	\$ 1,165,731	\$ 1,176,415	(\$10,684)
27		Total Water Service Revenues	\$ 63,567,800	\$ 58,342,044	\$5,225,756
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	870,330	11,944,812	(\$11,074,482)
30	611	Miscellaneous Service Revenues	70,660	70,690	(\$30)
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	856,419	(308,334)	\$1,164,753
34	615	Recycled Water Revenues	9,650,724	9,899,298	(\$248,574)
35		Total Other Water Revenues	\$ 11,448,133	\$ 21,606,465	(\$10,158,333)
36	501	Total operating revenues	\$ 75,015,933	\$ 79,948,509	(\$4,932,576)

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

Dominguez South Bay

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		211	358	\$ (147)
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			3,153,311	1,271,755	\$ 1,881,555
7	704	Purchased water	A	B	C	41,697,094	43,626,874	\$ (1,929,780)
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		886	3,654	\$ (2,768)
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			85,679	91,716	\$ (6,037)
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		Total source of supply expense				\$ 44,937,181	\$ 44,994,357	\$ (57,176)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		660,380	542,722	\$ 117,659
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		21,025	1,243	\$ 19,782
28	725	Miscellaneous expenses	A			169,201	144,745	\$ 24,456
29	726	Fuel or power purchased for pumping	A	B	C	1,561,720	1,136,215	\$ 425,506
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		96,263	89,491	\$ 6,772
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		15,834	14,738	\$ 1,096
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		21,972	37,407	\$ (15,435)
36	733	Maintenance of other pumping plant	A	B		361	(55)	\$ 416
37		Total pumping expenses				\$ 2,546,757	\$ 1,966,506	\$ 580,251

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

Dominguez South Bay

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		179,824	96,425	\$ 83,399
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			216,190	177,915	\$ 38,274
43	743	Miscellaneous expenses	A	B		85,868	98,720	\$ (12,852)
44	744	Chemicals and filtering materials	A	B		352,220	171,525	\$ 180,696
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		13,603	14,198	\$ (595)
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		41,265	5,231	\$ 36,034
49	748	Maintenance of water treatment equipment	A	B		-	14,310	\$ (14,310)
50		Total water treatment expenses				\$ 888,971	\$ 578,325	\$ 310,646
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		213,969	199,266	\$ 14,703
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			-	-	\$ -
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			145,166	130,448	\$ 14,718
58	754	Meter expenses	A			146	89	\$ 57
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			450,615	549,303	\$ (98,687)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		523,123	554,685	\$ (31,562)
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		249,400	187,234	\$ 62,166
66	761	Maintenance of trans. and distribution mains	A			86,528	221,850	\$ (135,322)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			64,963	86,526	\$ (21,563)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			31,203	36,577	\$ (5,374)
72	765	Maintenance of hydrants	A			30,707	36,337	\$ (5,630)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 1,795,820	\$ 2,002,315	\$ (206,496)

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

Dominguez South Bay

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		481,756	493,574	\$ (11,818)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		86,577	86,811	\$ (234)
80	773	Customer records and collection expenses	A			242,638	255,673	\$ (13,035)
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			1,714,542	1,875,668	\$ (161,125)
83	775	Uncollectible accounts	A	B	C	354,753	113,376	\$ 241,377
84		Total customer account expenses				\$ 2,880,266	\$ 2,825,101	\$ 55,165
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	6,597	2,792	\$ 3,806
101	792	Office supplies and other expenses	A	B	C	13,279	12,499	\$ 780
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			35,750	29,271	\$ 6,479
105	795	Employees' pensions and benefits	A	B	C	1,533,849	1,672,434	\$ (138,584)
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	-	-	\$ -
108	798	Outside services employed	A			637	-	\$ 637
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			9,746,148	8,940,073	\$ 806,075
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	242,149	307,514	\$ (65,364)
114		Total administrative and general expenses				\$ 11,578,409	\$ 10,964,581	\$ 613,828
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	401,632	378,654	\$ 22,978
118	812	Administrative expenses transferred - Cr.	A	B	C	(346,669)	(367,124)	\$ 20,455
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ 54,963	\$ 11,530	\$ 43,433
121		Total operating expenses				\$ 64,682,367	\$ 63,342,716	\$ 1,339,651

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	Dominguez South Bay 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	\$ (25,021.07)	\$ (25,021.07)			
2	California corporate franchise taxes	\$ (673,167.88)	\$ (673,167.88)			
3	Property taxes	\$ 1,164,168.15	\$ 1,164,168.15			
4	Other taxes	\$ 581,681.54	\$ 581,681.54			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 1,047,660.74	\$ 1,047,660.74	\$ -	\$ -	\$ -

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

STREAMS								FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions		Max.	Min.				
				Claim	Capacity								
1	n/a												
2													
3													
4													
5													
WELLS								Annual Quantities Pumped (AF)	Remarks				
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity (GPM)							
6	215-1	21718 S. Alameda Street & Carson Street	1910033-004	16	n/a	950	1163						
7	216-2	n/a	1910033-065	16	n/a	n/a	0	inactive					
8	219-2	418 E. Carson Street	1910033-037	16	n/a	1100	0						
9	275-1	24800 S. Main St., +/- 750' N/O Lomita Blvd.	1910033-022	16	n/a	800	277						
10	279-1	22937 Avalon Blvd, Carson	1910033-019	16	n/a	1000	995						
11	294-1	N/E Corner Of Carson St. & Santa Fe Ave.	1910033-028	16	n/a	1250	1133						
12	298-1	21718 S. Alameda St. & Carson St.	1910033-018	n/a	n/a	n/a	2001						
	Leased Well												
13	272-1	19065 Reyes Ave. Along S.P.R.R. R.O.W.	1910033-016	16	n/a	825	6						
14	277-1	22050 So. Westward Ave. (At End)	1910033-024	16	n/a	1180	188						
15	290-1	18127 W. Alameda Street	1910033-023	16	n/a	n/a	453						
16	297-1	169 W. Victoria St., +/- 200' E/O Susana Road	1910033-036	16	101	750	630						
	Desalter Well												
17	232-3	405 Maple Ave	1910033-050	16	n/a	-	0	purchased					
TUNNELS AND SPRINGS								FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum								
18	n/a												
19													
20													
21													
22													

Purchased Water for Resale	
23	Purchased from West Basin Municipal Water District
24	Annual quantities purchased 18853 (AF)
	Recycled
25	Purchased from West Basin Municipal Water District
26	Annual quantities purchased 6010 (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	19,544,000	
12	Concrete			
13	Total	12	19,544,000	

SCHEDULE D-3

Description of Transmission and Distribution Facilities

Dominguez South Bay

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		-	-		-	16,598		110,122	53,009
12	Cast Iron (cement lined)									
13	Concrete		-				-		-	-
14	Copper	-	-	-						
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	16		-	-	-	155,069		439,375	278,903
19	Welded steel									
20	Wood									
21	Other	4	-	(1,630)	-	-	47,993		121,939	71,222
22	Total	20	-	(1,630)	-	-	219,660	-	671,436	403,134

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	9,954	17,044	-	407		-		-	207,134
24	Cast Iron (cement lined)									-
25	Concrete	-	2,238	364	6,616	23,205	30,637		41,713	104,773
26	Copper							-		-
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	72,244	314,085	39,227	17,352	354	2	78,433	1,978	1,397,038
31	Welded steel									-
32	Wood									-
33	Other	21,584	63,621	13,061	20,140	1,996	8,539		25,866	394,335
34	Total	103,782	396,988	52,652	44,515	25,555	39,178	78,433	69,557	2,103,280

**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	29,115	29,196	0	0
Commercial	2,831	2,813	0	0
Industrial	145	144	0	0
Public authorities	250	249	0	0
Irrigation	112	113	0	0
Other (specify)	1,360	1,355	0	0
Agriculture	0	0	0	0
Subtotal	33,813	33,870	0	0
Private fire connections	0	0	1,208	1,213
Public fire hydrants	0	0	3,345	3,345
Total	33,813	33,870	4,553	4,558

**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	28,796	28,622
3/4 - in		
1 - in	2,013	1,946
1 1/4 - in		
1 1/2 - in	916	883
2 - in	1,690	1,586
2 1/2 - in		
3 - in	163	141
4 - in	56	49
6 - in	33	33
8 - in	27	22
10 - in	26	25
12 - in	2	1
Other	2	2
Total	33,724	33,310

**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 | 8 |
| 3. Used, after repair | 99 |
| 4. Found fast, requiring billing adjustment | _____ |

B. Number of Meters in Service Since Last Test

- | | |
|---|--------|
| 1. Ten years or less | 14,368 |
| 2. More than 10, but less than 15 years | 2,820 |
| 3. More than 15 years | 16,536 |

SCHEDULE D-7

**Water Delivered to Metered Customers by Months and Years in 2023 in thousands of CCF(Unit Chosen)¹
Dominguez - 128**

Classification of Service	During Current Year							Subtotal	Total
	January	February	March	April	May	June	July		
Residential	326	284	303	309	312	364	393	2,292	
Commercial	196	170	447	262	259	289	254	1,876	
Industrial	176	166	193	199	202	184	246	1,366	
Public authorities	33	33	56	15	55	24	47	264	
Irrigation	-	-	-	-	-	-	-	-	
Other (specify) Recycled Water	205	302	181	193	192	202	239	1,514	
Other (specify) Other Sales & Svc	1	0	0	0	1	0	1	4	
	-	-	-	-	-	-	-	-	
Total	938	955	1,180	978	1,020	1,065	1,179	7,315	

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	382	372	343	352	358	1,808	4,099	4,325	
Commercial	270	405	307	205	243	1,431	3,308	3,032	
Industrial	260	275	240	329	357	1,462	2,828	2,420	
Public authorities	77	23	71	36	66	274	538	513	
Irrigation	-	-	-	-	-	-	-	-	
Other (specify) Recycled Water	223	240	206	188	171	1,028	2,541	2,449	
Other (specify) Other Sales & Svc	5	1	2	2	0	10	13	19	
	-	-	-	-	-	-	-	-	
Total	1,217	1,317	1,170	1,113	1,196	6,012	13,327	12,757	

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

Total acres irrigated 1770.08

Total population served 143,632

End of Year Balances in Selected Accounts

Dominguez South Bay

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

131	Materials and Supplies	<u>\$ -</u>
100-3	Construction Work in Progress	<u>\$ 27,833,129</u>
241	Advances for Construction	<u>\$ 4,020,331</u>
265	Contributions in Aid of Construction	<u>\$ 17,250,087</u>

DECLARATION

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

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

of _____ Dominguez South Bay _____ District
Name of District

of _____ California Water Service Company _____
Name of Utility

at _____ 201 South First Street, Dixon, CA 95620 _____
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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