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2023
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA WATER SERVICE COMPANY

(NAME OF CORPORATION)

Name of District: East Los Angeles Location: East Los Angeles Los Angeles
(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

East Los Angeles

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	60	-	-	-	\$ 60
3	302	Franchises and Consents (Schedule A-1c)	19,562	-	-	-	\$ 19,562
4	303	Other Intangible Plant	65,523	21,120	-	-	\$ 86,643
5		Total Intangible Plant	\$ 85,145	\$ 21,120	\$ -	\$ -	\$ 106,265
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 7,041,551	\$ -	\$ -	\$ -	\$ 7,041,551
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	6,129,461	-	-	-	\$ 6,129,461
16	316	Supply Mains	-	-	-	-	\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 6,129,461	\$ -	\$ -	\$ -	\$ 6,129,461
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	4,961,285	327,095	(53,783)	-	\$ 5,234,597
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	16,086,191	650,780	(108,511)	-	\$ 16,628,460
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ 21,047,476	\$ 977,875	\$ (162,294)	\$ -	\$ 21,863,056
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	976,562	43,967	-	-	\$ 1,020,529
30	332	Water Treatment Equipment	23,927,694	741,895	(239,345)	-	\$ 24,430,244
31		Total Water Treatment Plant	\$ 24,904,256	\$ 785,862	\$ (239,345)	\$ -	\$ 25,450,773

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service (Continued)

East Los Angeles

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	971,615	-	-	-	\$ 971,615
34	342	Reservoirs and Tanks	16,929,677	185,165	(380,211)	-	\$ 16,734,632
35	343	Transmission and Distribution Mains	82,445,219	7,294,376	(30,570)	-	\$ 89,709,025
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	22,401,072	2,292,440	(8,796)	-	\$ 24,684,716
38	346	Meters	9,893,391	309,322	-	-	\$ 10,202,713
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	12,032,447	561,603	(1,315)	-	\$ 12,592,736
41	349	Other Transmission and Distribution Plant		-			\$ -
42		Total Transmission and Distribution Plant	\$ 144,673,422	\$ 10,642,906	\$ (420,892)	\$ -	\$ 154,895,436
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	3,164,573	5,244	(4,899)	-	\$ 3,164,919
46	372	Office Furniture and Equipment	174,576	2,136	-	-	\$ 176,712
47	373	Transportation Equipment	1,629,716	286,873	(37,882)	-	\$ 1,878,707
48	374	Stores Equipment	69,010	-	-	-	\$ 69,010
49	375	Laboratory Equipment	6,578	1,146	-	-	\$ 7,724
50	376	Communication Equipment	21,116	-	-	-	\$ 21,116
51	377	Power Operated Equipment	237,914	-	-	-	\$ 237,914
52	378	Tools, Shop and Garage Equipment	494,571	124,252	-	-	\$ 618,822
53	379	Other General Plant	1,020	-	-	-	\$ 1,020
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 5,799,074	\$ 419,651	\$ (42,781)	\$ -	\$ 6,175,944
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	245	-	-	-	\$ 245
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
59	395	Recycled Water Depr Plant	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	9,968,679	862,205	(70,716)	(455)	10,759,714
60		Total Undistributed Items	\$ 9,968,924	\$ 862,205	\$ (70,716)	\$ (455)	\$ 10,759,959
61		Total Utility Plant in Service	\$ 219,649,307	\$ 13,709,620	\$ (936,028)	\$ (455)	\$ 232,422,445

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 Montebello Ord 1529	3/1/74	50		1,981
2	City of Commerce Ordinance No. 92	5/1/65	50		16,603
3	City of Vernon Ord 771	7/1/65	50		978
4					
5	Total				\$ 19,562

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
EAST LOS ANGELES 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	\$221,662,732	\$209,680,629
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$10,761,781	\$9,920,235
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)	\$232,424,513	\$219,600,863
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$65,176,302	\$60,878,671
10		General Office Prorate	\$4,882,202	\$4,008,228
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$70,058,504	\$64,886,899
12		Less Other Reserves		
13		Deferred Income Taxes	\$19,402,621	\$18,621,166
14		Deferred Investment Tax Credit	\$30,159	\$35,968
15		Other Reserves (General Office Prorate)	\$712,291	\$788,617
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$20,145,071	\$19,445,750
17		Less Adjustments		
18		Contributions in Aid of Construction	\$10,986,476	\$10,641,760
19		Advances for Construction	\$29,820	\$22,078
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$11,016,297	\$10,663,837
22		Add Materials and Supplies	\$570,717	\$547,393
23		Add Working Capital (Tank Painting)	\$1,365,966	\$1,777,594
24		Add Working Cash (=Line 37)	\$5,135,310	\$5,200,959
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$136,910,669	\$130,352,729

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	\$26,676,466	\$27,413,123
29		Purchased Power & Commodity for Resale*	\$4,403,298	\$5,549,264
30		Meter Revenues: Bimonthly Billing	\$6,295,294	\$6,599,636
31		Other Revenues: Flat Rate Monthly Billing	\$79,353	\$69,584
32		Total Revenues (=Line 30 + Line 31)	\$6,374,646	\$6,669,219
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	1.24%	1.04%
34		5/24 x Line 25 x (100% - Line 33)	\$5,488,415	\$5,651,481
35		1/24 x Line 28 x Line 33	\$13,836	\$11,917
36		1/12 x Line 29	\$366,941	\$462,439
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$5,135,310	\$5,200,959
		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

East Los Angeles

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	64,679,644.80	84,880.32	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	6,222,358.80				
4	(b) Charged to Account 504		2,206.56			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	5,991.84				
9	(g) All other credits ¹	1,185.34				
10	Total credits	\$6,229,535.98	\$2,206.56	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	934,579.67				
13	(b) Cost of removal	174,352.74				
14	(c) All other debits ¹	-				
15	Total debits	1,108,932.41	0.00	0.00	0.00	0.00
16	Balance in reserve at end of year	69,800,248.37	87,086.88	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.	East Los Angeles		Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
	Acct.	DEPRECIABLE PLANT (a)					
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	-	-	-	-	-
3	312	Collecting and Impounding Reservoirs	-	-	-	-	-
4	313	Lake, river and Other Intakes	-	-	-	-	-
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	1,011,595.87	301,569.36	-	-	1,313,165.23
7	316	Supply Mains	-	-	-	-	-
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	1,011,595.87	301,569.36	-	-	1,313,165.23
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	1,570,778.67	201,895.08	(53,782.96)	-	1,718,890.79
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	2,147,712.30	472,934.04	(108,511.38)	(740.95)	2,511,394.01
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	3,718,490.97	674,829.12	(162,294.34)	(740.95)	4,230,284.80
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	201,536.37	33,398.52	-	-	234,934.89
21	332	Water Treatment Equipment	2,135,139.91	623,579.64	(239,345.03)	(251.80)	2,519,122.72
22		Total Water Treatment Plant	2,336,676.28	656,978.16	(239,345.03)	(251.80)	2,754,057.61
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	184,724.52	26,862.96	-	-	211,587.48
26	342	Reservoirs and Tanks	6,391,832.62	458,060.40	(380,210.70)	-	6,469,682.32
27	343	Transmission and Distribution Mains	23,581,201.91	1,634,022.24	(30,570.34)	(127,999.21)	25,056,654.60
28	344	Fire Mains	-	-	-	-	-
29	345	Services	13,348,688.47	905,662.32	(8,795.78)	(30,355.50)	14,215,199.51
30	346	Meters	4,552,283.58	229,107.12	-	-	4,781,390.70
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	3,133,928.67	204,551.52	(1,314.86)	(15,005.28)	3,322,160.05
33	349	Other Transmission and Distribution Pla	-	-	-	-	-
34		Total Transmission and Distribution	51,192,659.77	3,458,266.56	(420,891.68)	(173,359.99)	54,056,674.66
35							

36		V. GENERAL PLANT					
37	371	Structures and Improvements	1,007,832.09	96,739.56	(4,898.53)	-	1,099,673.12
38	372	Office Furniture and Equipment	53,263.49	21,891.12	-	-	75,154.61
39	373	Transportation Equipment	1,382,323.80	69,425.88	(37,882.47)	3,315.00	1,417,182.21
40	374	Stores Equipment	31,271.83	3,202.08	-	-	34,473.91
41	375	Laboratory Equipment	(2,629.07)	532.80	-	-	(2,096.27)
42	376	Communication Equipment	(9,767.27)	1,786.44	-	-	(7,980.83)
43	377	Power Operated Equipment	73,021.62	5,828.88	-	-	78,850.50
44	378	Tools, Shop and Garage Equipment	430.41	40,604.28	-	-	41,034.69
45	379	Other General Plant	(1,624.33)	100.20	-	-	(1,524.13)
46	390	Other Tangible Property	245.16	-	-	-	245.16
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	2,534,367.73	240,111.24	(42,781.00)	3,315.00	2,735,012.97
***	380	Leased Property	-	-	-	-	-
***		Pension non-service					
***		GO Allocation	3,885,854.18	890,604.36	(69,267.62)	3,862.18	4,711,053.10
49		Total	64,679,644.80	6,222,358.80	(934,579.67)	(167,175.56)	69,800,248.37

SCHEDULE B-1
Account 501 - Operating Revenues

East Los Angeles

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	18,437,746	18,203,805	\$233,941
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	14,068,139	13,893,172	\$174,967
6		601-3 Industrial Sales	2,042,988	2,054,856	(\$11,868)
7		601-4 Sales to Public Authorities	3,157,422	3,259,483	(\$102,061)
8		Sub-total	\$ 37,706,294	\$ 37,411,316	\$294,979
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	529,792	526,835	\$2,957
21	605	Public Fire Protection Service	24,277	24,785	(\$509)
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	42,427	53,908	(\$11,481)
26		Sub-total	\$ 596,496	\$ 605,529	(\$9,033)
27		Total Water Service Revenues	\$ 38,302,790	\$ 38,016,844	\$285,946
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	91,236	2,238,915	(\$2,147,678)
30	611	Miscellaneous Service Revenues	138,085	96,225	\$41,860
31	612	Rent from Water Property	12,840	4,155	\$8,684
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	138,511	26,927	\$111,584
34	615	Recycled Water Revenues	40,531	49,752	(\$9,221)
35		Total Other Water Revenues	\$ 421,203	\$ 2,415,974	(\$1,994,771)
36	501	Total operating revenues	\$ 38,723,993	\$ 40,432,819	(\$1,708,826)

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

East Los Angeles

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) in (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		33,780	26,255	\$ 7,525
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			4,928,583	4,626,143	\$ 302,440
7	704	Purchased water	A	B	C	2,500,001	3,737,621	\$ (1,237,620)
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		4,890	5,435	\$ (545)
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		83	-	\$ 83
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				\$ 7,467,338	\$ 8,395,454	\$ (928,116)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		534,518	520,327	\$ 14,190
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			58,248	28,515	\$ 29,733
27	724	Pumping labor and expenses	A	B		6,837	2,763	\$ 4,074
28	725	Miscellaneous expenses	A			87,423	73,138	\$ 14,284
29	726	Fuel or power purchased for pumping	A	B	C	1,903,970	1,812,324	\$ 91,646
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		171,221	154,699	\$ 16,522
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		523	(44,649)	\$ 45,172
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		178,479	147,023	\$ 31,456
36	733	Maintenance of other pumping plant	A	B		658	-	\$ 658
37		Total pumping expenses				\$ 2,941,877	\$ 2,694,141	\$ 247,736

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

East Los Angeles

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		220,005	210,741	\$ 9,264
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			694,896	752,972	\$ (58,075)
43	743	Miscellaneous expenses	A	B		66,880	79,051	\$ (12,171)
44	744	Chemicals and filtering materials	A	B		361,740	706,911	\$ (345,171)
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		47,975	48,850	\$ (875)
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		128,587	105,397	\$ 23,189
50		Total water treatment expenses				\$ 1,520,083	\$ 1,903,923	\$ (383,840)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		379,038	436,732	\$ (57,694)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			151	211	\$ (59)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			102,273	176,387	\$ (74,114)
58	754	Meter expenses	A			8,726	19,507	\$ (10,781)
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			446,782	503,279	\$ (56,496)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		670,724	631,039	\$ 39,686
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		362,016	293,509	\$ 68,508
66	761	Maintenance of trans. and distribution mains	A			168,748	106,779	\$ 61,969
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			91,675	32,222	\$ 59,452
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			1,789	3,990	\$ (2,201)
72	765	Maintenance of hydrants	A			6,921	6,980	\$ (59)
73	766	Maintenance of miscellaneous plant	A			719	-	\$ 719
74		Total transmission and distribution expenses				\$ 2,239,563	\$ 2,210,633	\$ 28,930

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

East Los Angeles

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		406,360	352,408	\$ 53,952
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		155	17	\$ 137
80	773	Customer records and collection expenses	A			287,769	301,801	\$ (14,031)
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			1,065,682	1,165,962	\$ (100,280)
83	775	Uncollectible accounts	A	B	C	38,155	274,055	\$ (235,900)
84		Total customer account expenses				\$ 1,798,121	\$ 2,094,243	\$ (296,122)
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	296,262	231,509	\$ 64,754
101	792	Office supplies and other expenses	A	B	C	66,886	84,615	\$ (17,730)
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			83,606	61,108	\$ 22,498
105	795	Employees' pensions and benefits	A	B	C	1,778,208	2,212,348	\$ (434,140)
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	(1,008)	-	\$ (1,008)
108	798	Outside services employed	A			17,500	19,500	\$ (2,000)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			6,453,038	5,674,217	\$ 778,821
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	168,787	194,414	\$ (25,628)
114		Total administrative and general expenses				\$ 8,863,279	\$ 8,477,712	\$ 385,567
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	(71,625)	(71,625)	\$ -
118	812	Administrative expenses transferred - Cr.	A	B	C	(280,382)	(213,498)	\$ (66,884)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ (352,007)	\$ (285,123)	\$ (66,884)
121		Total operating expenses				\$ 24,478,254	\$ 25,490,983	\$ (1,012,729)

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	East Los Angeles 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	\$ (17,227.26)	\$ (17,227.26)
2	California corporate franchise taxes	\$ (463,482.74)	\$ (463,482.74)			
3	Property taxes	\$ 1,525,425.91	\$ 1,525,425.91			
4	Other taxes	\$ 923,351.28	\$ 923,351.28			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 1,968,067.20	\$ 1,968,067.20	\$ -	\$ -	\$ -

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

Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	FLOW IN(unit) ²				Annual Quantities Diverted(Unit)	Remarks
				Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1									
2									
3									
4									
5									

Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity (GPM)	Annual Quantities Pumped (AF)	Remarks
6	007-02	Alley N/O Whittier Blvd., Btwn Fraser & Laverne Av	1910036-003	16"	170	600	0	
7	010-03	E. Washington W/O Avers	1910036-004	30/14"	166	900	754	
8	013-02	E. Sheila St. & Wilma	1910036-006	16"	159	400	474	
9	022-01	E/S Mc Donnell Ave., +/- 50' N/O Dunham St.	1910036-011	16/12"	146	404	395	
10	025-01	Alley Btwn Pamaona Blvd. & Viacampo, 75' W/O Sadler	1910036-012	16"	263	300	408	
11	038-02	S/S Of Telegraph Rd. +/- 500' E/O Washington Blvd.	1910036-023	16"	n/a	700	0	
12	039-02	N/S Of Dunham St., +/- 400' E/O Marianna St.	1910036-055	16/14"	192	400	1152	
13	043-01	Alley N/O Telegraph Rd. +/- 50' E/O Fraser Ave.	1910036-025	16"	180	500	560	
14	051-01	Alley E/O Atlantic Blvd., +/- 400' S/O 6Th Street.	1910036-031	16"	n/a	550	0	
15	052-01	S/E Corner Of Sunol Dr. & Olympic Blvd.	1910036-032	30/16"	n/a	280	0	
16	053-02	1254 South Augusta Avenue	n/a	n/a	n/a	n/a	0	
17	054-01	E/S Of Atlantic Ave. +/- 75' N/O Harbor St.	1910036-034	20/16"	150	850	700	
18	062-01	n/a	1910036-056	n/a	146	n/a	1821	
19	062-02	n/a	1910036-075	n/a	151	n/a	1834	
20	063-01	n/a	1910036-068	18"	146	n/a	2948	
21								
22								
23								
24								
25								

Line No.	Designation	Location	Number	FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
				Maximum	Minimum		
26							
27							
28							
29							
30							

Purchased Water for Resale

31	Purchased from	Central Basin Municipal Water District					
32	Annual quantities purchased				1647 (AF)		
	Recycled						
33	Purchased from	Central Basin Municipal Water District					
34	Annual quantities purchased				25 (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	17	25,863,280	
12	Concrete			
13	Total	17	25,863,280	

SCHEDULE D-3

Description of Transmission and Distribution Facilities

East Los Angeles

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		-	8,924		-	14,051		178,848	116,004
12	Cast Iron (cement lined)									
13	Concrete		-				-		-	-
14	Copper	1,796	-	226						
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	-		-		-	6,925		408,920	174,056
19	Welded steel									
20	Wood									
21	Other	1,496	-	10,664	4,367	9,942	12,945	730	63,757	99,750
22	Total	3,292	-	19,814	4,367	9,942	33,921	730	651,525	389,810

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	21,465	51,438	20	1,179		377		-	392,306
24	Cast Iron (cement lined)									-
25	Concrete	-	-	-	3,423	4,854	-		9,842	18,119
26	Copper							191		2,213
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	27,352	90,741	4,603	21,879	-	640		-	35
31	Welded steel									-
32	Wood									-
33	Other	1,400	82,799	1,018	13,234	5,382	6,505	3,133	2,184	319,306
34	Total	50,217	224,978	5,641	39,715	10,236	7,522	3,324	12,061	1,467,095

**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	20,456	20,451	0	0
Commercial	4,605	4,577	0	0
Industrial	102	102	0	0
Public authorities	354	352	0	0
Irrigation	15	12	0	0
Other (speci Multiple Residence	2,381	2,392	0	0
Agriculture	0	0	0	0
Subtotal	27,913	27,886	0	0
Private fire connections	0	0	671	676
Public fire hydrants	0	0	2,392	2,390
Total	27,913	27,886	3,063	3,066

**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	22,730	21,999
3/4 - in		
1 - in	3,230	3,024
1 1/4 - in		
1 1/2 - in	439	356
2 - in	962	687
2 1/2 - in		
3 - in	135	103
4 - in	71	47
6 - in	30	23
8 - in	9	1
10 - in	9	3
12 - in		
Other		
Total	27,615	26,243

**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	_____ 2
3. Used, after repair	_____ 103
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	_____ 10,147
2. More than 10, but less than 15 years	_____ 5,698
3. More than 15 years	_____ 11,770

SCHEDULE D-7

**Water Delivered to Metered Customers by Months and Years in 2023 in thousands of CCF(Unit Chosen)¹
East Los Angeles - 106**

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	230	210	208	228	214	250	267	1,606
Commercial	140	128	126	134	136	153	146	963
Industrial	27	26	25	27	26	30	30	190
Public authorities	27	27	27	29	30	38	31	208
Irrigation	-	-	-	-	-	-	-	-
Other (specify) Recycled Water	0	0	1	0	1	1	1	5
Other (specify) Other Sales & Svc	0	(0)	0	0	0	0	0	1
								-
Total	424	392	386	418	406	472	475	2,973

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	248	263	241	228	244	1,224	2,830	2,924	
Commercial	154	149	155	139	145	742	1,705	1,779	
Industrial	29	25	37	35	31	157	347	366	
Public authorities	59	44	46	35	37	220	429	474	
Irrigation	-	-	-	-	-	-	-	-	
Other (specify) Recycled Water	1	1	1	1	1	6	11	14	
Other (specify) Other Sales & Svc	1	0	0	0	0	2	2	5	
								-	
Total	493	482	479	438	458	2,351	5,324	5,562	

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

Total acres irrigated 699.4 Total population served 152,217

End of Year Balances in Selected Accounts

East Los Angeles

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

131	Materials and Supplies	\$	<u>509,896</u>
100-3	Construction Work in Progress	\$	<u>7,691,385</u>
241	Advances for Construction	\$	<u>29,820</u>
265	Contributions in Aid of Construction	\$	<u>10,995,165</u>

DECLARATION

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

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

of _____ East Los Angeles _____ District
Name of District

of _____ California Water Service Company
Name of Utility

at _____ 3316 W Beverley Blvd., Montebello, CA 90640-1537
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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