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2023
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA WATER SERVICE COMPANY

(NAME OF CORPORATION)

Name of District: _____ General Office _____ Location: _____ San Jose Santa Clara
(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

General Office

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	10,849	-	-	-	\$ 10,849
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	3,703,303	1,254,147	(25,669)	-	\$ 4,931,781
5		Total Intangible Plant	\$ 3,714,151	\$ 1,254,147	\$ (25,669)	\$ -	\$ 4,942,629
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 415,574	\$ -	\$ -	\$ -	\$ 415,574
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	-	-	-	-	\$ -
16	316	Supply Mains	-	-	-	-	\$ -
17	317	Other Source of Supply Plant		-			\$ -
18		Total Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	-	-	-	-	\$ -
22	322	Boiler Plant Equipment		-			\$ -
23	323	Other Power Production Equipment		-			\$ -
24	324	Pumping Equipment	10,277,916	-	-	-	\$ 10,277,916
25	325	Other Pumping Plant	3,238,851	-	-	-	\$ 3,238,851
26		Total Pumping Plant	\$ 13,516,766	\$ -	\$ -	\$ -	\$ 13,516,766
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	-	-	-	-	\$ -
30	332	Water Treatment Equipment	18,831	-	-	-	\$ 18,831
31		Total Water Treatment Plant	\$ 18,831	\$ -	\$ -	\$ -	\$ 18,831

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

General Office

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	-	-	-	-	\$ -
34	342	Reservoirs and Tanks	-	-	-	-	\$ -
35	343	Transmission and Distribution Mains	-	1,268,398	-	-	\$ 1,268,398
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	-	-	-	-	\$ -
38	346	Meters	-	-	-	-	\$ -
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	-	-	-	-	\$ -
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ -	\$ 1,268,398	\$ -	\$ -	\$ 1,268,398
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	35,257,422	2,159,459	(5,505)	-	\$ 37,411,376
46	372	Office Furniture and Equipment	110,340,177	6,969,356	(357,247)	(8,061)	\$ 116,944,225
47	373	Transportation Equipment	6,845,406	907,056	(221,325)	-	\$ 7,531,137
48	374	Stores Equipment	36,741	-	-	-	\$ 36,741
49	375	Laboratory Equipment	1,389,505	294,206	(537,099)	-	\$ 1,146,612
50	376	Communication Equipment	745,103	-	-	-	\$ 745,103
51	377	Power Operated Equipment	258,504	-	-	-	\$ 258,504
52	378	Tools, Shop and Garage Equipment	4,064,469	2,432,008	(7,331)	-	\$ 6,489,146
53	379	Other General Plant	115,762	-	(99,426)	-	\$ 16,336
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 159,053,089	\$ 12,762,085	\$ (1,227,932)	\$ (8,061)	\$ 170,579,181
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	(176,718,411)	(15,284,631)	1,253,602	8,061	(190,741,379)
60		Total Undistributed Items	\$ (176,718,411)	\$ (15,284,631)	\$ 1,253,602	\$ 8,061	\$ (190,741,379)
61		Total Utility Plant in Service	\$ 0	\$ (0)	\$ 0	\$ -	\$ (0)

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	Beginning Balance				-
2					
3					
4					
5				Total	\$ -

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
CUSTOMER SUPPORT SERVICES**

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	\$190,778,035	\$176,755,067
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate		
5		Rate Base (Adj. for Dominguez, Antelope Valley and Kern River Valley Net c		
6		Plant not Funded by Cal Water (Funded by DWR and SRF Loans)		
7		Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5 + Line 6)	\$190,778,035	\$176,755,067
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$86,548,577	\$71,417,124
10		General Office Prorate		
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$86,548,577	\$71,417,124
12		Less Other Reserves		
13		Deferred Income Taxes	\$12,540,601	\$13,961,877
14		Deferred Investment Tax Credit	\$86,439	\$89,407
15		Other Reserves		
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$12,627,040	\$14,051,284
17		Less Adjustments		
18		Contributions in Aid of Construction	\$0	\$0
19		Advances for Construction	\$0	\$0
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$0	\$0
22		Add Materials and Supplies	\$1,078,198	\$616,520
23		Add Working Capital (Tank Painting)	-\$3,517,844	-\$2,446,817
24		Add Working Cash (=Line 37)	\$0	\$0
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$92,680,616	\$91,903,179

Notes:

1 Cal Water does not include CWIP in rate base.

SCHEDULE A-5
Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves

General Office

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	68,885,957.62	2,530,905.91	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	15,788,069.16				
4	(b) Charged to Account 504		524,287.26			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	47,453.30				
9	(g) All other credits ¹	21,013.02	3,242.22			
10	Total credits	\$15,856,535.48	\$527,529.48	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	1,227,932.43	25,600.75			
13	(b) Cost of removal	-				
14	(c) All other debits ¹					
15	Total debits	1,227,932.43	25,600.75	0.00	0.00	0.00
16	Balance in reserve at end of year	83,514,560.67	3,032,834.64	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.	General Office Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	-	-	-	-	-
3	312	Collecting and Impounding Reservoirs	-	-	-	-	-
4	313	Lake, river and Other Intakes	-	-	-	-	-
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	-	-	-	-	-
7	316	Supply Mains	-	-	-	-	-
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	-	-	-	-	-
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	-	-	-	-	-
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	955,817.44	302,170.68	-	-	1,257,988.12
16	325	Other Pumping Plant	470,118.31	182,671.20	-	-	652,789.51
17		Total Pumping Plant	1,425,935.75	484,841.88	-	-	1,910,777.63
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	-	-	-	-	-
21	332	Water Treatment Equipment	18,648.76	41.40	-	-	18,690.16
22		Total Water Treatment Plant	18,648.76	41.40	-	-	18,690.16
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-	-	-	-	-
26	342	Reservoirs and Tanks	-	-	-	-	-
27	343	Transmission and Distribution Mains	-	-	-	-	-
28	344	Fire Mains	-	-	-	-	-
29	345	Services	-	-	-	-	-
30	346	Meters	-	-	-	-	-
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	-	-	-	-	-
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	-	-	-	-	-
35							

36		V. GENERAL PLANT					
37	371	Structures and Improvements	14,399,916.66	1,284,599.52	(5,505.17)	-	15,679,011.01
38	372	Office Furniture and Equipment	47,600,842.23	12,994,546.56	(357,247.03)	(297.98)	60,237,843.78
39	373	Transportation Equipment	4,329,302.99	507,929.16	(221,324.50)	68,764.30	4,684,671.95
40	374	Stores Equipment	25,493.58	1,513.68	-	-	27,007.26
41	375	Laboratory Equipment	500,411.87	109,770.84	(537,099.47)	-	73,083.24
42	376	Communication Equipment	(13,030.95)	53,647.32	-	-	40,616.37
43	377	Power Operated Equipment	156,155.45	4,963.32	-	-	161,118.77
44	378	Tools, Shop and Garage Equipment	362,650.89	343,854.00	(7,330.65)	-	699,174.24
45	379	Other General Plant	80,626.39	2,361.48	(99,425.61)	-	(16,437.74)
46	390	Other Tangible Property	-	-	-	-	-
47	391	Water Plant Purchased	(996.00)	-	-	-	(996.00)
48		Total General Plant	67,441,373.11	15,303,185.88	(1,227,932.43)	68,466.32	81,585,092.88
***	380	Leased Property	-	-	-	-	-
***		Pension non-service	-	-	-	-	-
***		GO Allocation	(68,885,957.62)	(15,788,069.16)	1,227,932.43	(68,466.32)	(83,514,560.67)
49		Total	-	-	-	-	-

SCHEDULE B-1
Account 501 - Operating Revenues

General Office

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	-	-	\$0
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	-	-	\$0
6		601-3 Industrial Sales	-	-	\$0
7		601-4 Sales to Public Authorities	-	-	\$0
8		Sub-total	\$ -	\$ -	\$0
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	-	-	\$0
21	605	Public Fire Protection Service	-	-	\$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	348,322	1,787,496	(\$1,439,174)
26		Sub-total	\$ 348,322	\$ 1,787,496	(\$1,439,174)
27		Total Water Service Revenues	\$ 348,322	\$ 1,787,496	(\$1,439,174)
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	-	-	\$0
30	611	Miscellaneous Service Revenues	-	-	\$0
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	-	-	\$0
34	615	Recycled Water Revenues	-	-	\$0
35		Total Other Water Revenues	\$ -	\$ -	\$0
36	501	Total operating revenues	\$ 348,322	\$ 1,787,496	(\$1,439,174)

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

General Office

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		95,371	60,088	\$ 35,283
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		36	858	\$ (822)
6	703	Miscellaneous expenses	A			-	4,217	\$ (4,217)
7	704	Purchased water	A	B	C	81	737	\$ (656)
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		-	-	\$ -
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			-	805	\$ (805)
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		Total source of supply expense				\$ 95,487	\$ 66,706	\$ 28,782
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		35,094	40,029	\$ (4,935)
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		18,173	57,918	\$ (39,744)
28	725	Miscellaneous expenses	A			103,990	123,019	\$ (19,029)
						-	-	\$ -
						-	-	\$ -
29	726	Fuel or power purchased for pumping	A	B	C	-	-	\$ -
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		70,786	56,367	\$ 14,419
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		-	-	\$ -
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		8,477	11,506	\$ (3,029)
36	733	Maintenance of other pumping plant	A	B		327	-	\$ 327
37		Total pumping expenses				\$ 236,848	\$ 288,837	\$ (51,990)

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)

Respondent should use the group of accounts applicable to its class

General Office

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			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		2,376,958	2,007,569	\$ 369,388
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			620,402	576,674	\$ 43,728
43	743	Miscellaneous expenses	A	B		(61,166)	10,108	\$ (71,273)
44	744	Chemicals and filtering materials	A	B		-	-	\$ -
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		1,642	40,951	\$ (39,309)
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		81	-	\$ 81
49	748	Maintenance of water treatment equipment	A	B		-	15	\$ (15)
50		Total water treatment expenses				\$ 2,937,917	\$ 2,635,317	\$ 302,600
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		32,804	79,707	\$ (46,903)
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			151,041	61,097	\$ 89,944
58	754	Meter expenses	A			91,853	69,375	\$ 22,478
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			525,931	384,476	\$ 141,455
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		71,849	58,290	\$ 13,559
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		-	-	\$ -
66	761	Maintenance of trans. and distribution mains	A			9,083	4,472	\$ 4,611
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			(1,888)	2,354	\$ (4,242)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			581	-	\$ 581
72	765	Maintenance of hydrants	A			(1,630)	1,630	\$ (3,261)
73	766	Maintenance of miscellaneous plant	A			81	-	\$ 81
74		Total transmission and distribution expenses				\$ 879,704	\$ 661,401	\$ 218,304

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

General Office

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	42,925	82,802	\$ (39,877)	
78	771	Superv., meter read., other customer acct expenses					\$ -	
79	772	Meter reading expenses	A	B	27	24	\$ 2	
80	773	Customer records and collection expenses	A		8,860,762	8,679,418	\$ 181,344	
81	773	Customer records and accounts expenses		B			\$ -	
82	774	Miscellaneous customer accounts expenses	A		118,951	6,369,639	\$ (6,250,687)	
83	775	Uncollectible accounts	A	B	C	-	-	\$ -
84		Total customer account expenses			\$ 9,022,665	\$ 15,131,883	\$ (6,109,218)	
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	27,265,338	24,548,717	\$ 2,716,622
101	792	Office supplies and other expenses	A	B	C	9,783,010	8,847,176	\$ 935,834
102	793	Property insurance	A			384,297	236,686	\$ 147,611
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			6,894,898	8,048,375	\$ (1,153,477)
105	795	Employees' pensions and benefits	A	B	C	28,760,550	20,238,966	\$ 8,521,584
106	796	Franchise requirements	A	B	C	13	-	\$ 13
107	797	Regulatory commission expenses	A	B	C	279,161	249,043	\$ 30,118
108	798	Outside services employed	A			12,454,097	14,373,678	\$ (1,919,581)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			(118,551,814)	(107,364,197)	\$ (11,187,617)
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	11,333	33,968	\$ (22,635)
114		Total administrative and general expenses				\$ (32,719,117)	\$ (30,787,589)	\$ (1,931,528)
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	539,282	472,884	\$ 66,398
118	812	Administrative expenses transferred - Cr.	A	B	C	(13,788)	(13,196)	\$ (593)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ 525,493	\$ 459,688	\$ 65,805
121		Total operating expenses				\$ (19,021,003)	\$ (11,543,757)	\$ (7,477,246)

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	General Office 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	\$ -	\$ -			
2	California corporate franchise taxes	\$ -	\$ -			
3	Property taxes	\$ -	\$ -			
4	Other taxes	\$ -	\$ -			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

WELLS						Annual Quantities Pumped(Unit) ²	Remarks
Line No.	Plant Location	Number	Dimensions	Depth to Water	Pumping Capacity		
				(Unit) ²		
6							
7							
8							
9							
10							

TUNNELS AND SPRINGS			FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Location	Number	Maximum	Minimum		
			11			
12						
13						
14						
15						

Purchased Water for Resale

16	Purchased from	
17	Annual quantity:	(Unit chosen) ²
18		
19		

* 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 res			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution re			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal			
12	Concrete			
13	Total	-		

SCHEDULE D-3

Description of Transmission and Distribution Facilities

General Office

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		-	-		-	-		-	-
12	Cast Iron (cement lined)									
13	Concrete		-				-		-	-
14	Copper	-	-	-						
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	-		-	-	-	-		-	-
19	Welded steel									
20	Wood									
21	Other	-	-	-	-	-	-		-	-
22	Total	-	-	-	-	-	-	-	-	-

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	-	-	-	-		-		-	-
24	Cast Iron (cement lined)									-
25	Concrete	-	-	-	-	-	-		-	-
26	Copper							-		-
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	-	-	-	-	-	-	-	-	-
31	Welded steel									-
32	Wood									-
33	Other	-	-	-	-	-	-	-	-	-
34	Total	-	-	-	-	-	-	-	-	-

**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	0	0	0	0
Commercial	0	0	0	0
Industrial	0	0	0	0
Public authorities	0	0	0	0
Irrigation	0	0	0	0
Other (specify)	0	0	0	0
Agriculture	0	0	0	0
Subtotal	0	0	0	0
Private fire connections	0	0	0	0
Public fire hydrants	0	0	0	0
Total	0	0	0	0

**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		
3/4 - in		
1 - in		
1 1/4 - in		
1 1/2 - in		
2 - in		
2 1/2 - in		
3 - in		
4 - in		
6 - in		
8 - in		
10 - in		
12 - in		
Other		
Total	-	-

**SCHEDULE D-6
Meter Testing Data**

A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:

1. New, after being received . . . _____
2. Used, before repair _____
3. Used, after repair _____
4. Found fast, requiring billing adjustment _____

B. Number of Meters in Service Since Last Test

1. Ten years or less _____
2. More than 10, but less than 15 years _____
3. More than 15 years _____

SCHEDULE D-7

Water Delivered to Metered Customers by Months and Years in _____ CCF _____ (Unit Chosen)¹

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential								-
Commercial								-
Industrial								-
Public authorities								-
Irrigation								-
Other (specify)								-
Total	-	-	-	-	-	-	-	-

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential						-		-	
Commercial						-		-	
Industrial						-		-	
Public authorities						-		-	
Irrigation						-		-	
Other (specify)						-		-	
Total	-	-	-	-	-	-	-	-	

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

Total acres irrigated _____

Total population served _____

End of Year Balances in Selected Accounts

General Office

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

131	Materials and Supplies	<u>\$ 1,078,198.39</u>
100-3	Construction Work in Progress	<u>\$ 19,802,143.11</u>
241	Advances for Construction	<u>\$ -</u>
265	Contributions in Aid of Construction	<u>\$ -</u>

DECLARATION

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

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

of _____ General Office _____ District
Name of District

of _____ California Water Service Company
Name of Utility

at _____ 1720 North First St., San Jose, CA 95112-4598
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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