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2023
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA WATER SERVICE COMPANY

(NAME OF CORPORATION)

Name of District: _____ Livermore _____ Location: _____ Livermore _____ Alameda _____
(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

Livermore

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	-	-	-	-	\$ -
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	15,489	21,120	-	-	\$ 36,610
5		Total Intangible Plant	\$ 15,489	\$ 21,120	\$ -	\$ -	\$ 36,610
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 214,644	\$ -	\$ -	\$ -	\$ 214,644
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	535,417	-	-	-	\$ 535,417
16	316	Supply Mains	-	-	-	-	\$ -
17	317	Other Source of Supply Plant		-			\$ -
18		Total Source of Supply Plant	\$ 535,417	\$ -	\$ -	\$ -	\$ 535,417
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	4,181,721	196,873	(24,601)	-	\$ 4,353,992
22	322	Boiler Plant Equipment		-			\$ -
23	323	Other Power Production Equipment		-			\$ -
24	324	Pumping Equipment	13,239,868	734,930	(258,530)	-	\$ 13,716,267
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ 17,421,589	\$ 931,803	\$ (283,132)	\$ -	\$ 18,070,260
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	1,501,134	-	(160,525)	-	\$ 1,340,609
30	332	Water Treatment Equipment	2,879,114	43,576	(332,285)	-	\$ 2,590,406
31		Total Water Treatment Plant	\$ 4,380,247	\$ 43,576	\$ (492,809)	\$ -	\$ 3,931,014

SCHEDULE A-1a

Account 100.1 - Utility Plant in Service (Continued)

Livermore

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	677,672	382,753	(8,802)	-	\$ 1,051,623
34	342	Reservoirs and Tanks	9,553,029	196,023	(157,445)	-	\$ 9,591,608
35	343	Transmission and Distribution Mains	53,322,754	8,489,097	(35,891)	-	\$ 61,775,960
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	23,381,195	2,802,554	(8,609)	-	\$ 26,175,141
38	346	Meters	4,603,160	134,333	(7,385)	-	\$ 4,730,107
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	2,961,730	421,496	(1,579)	-	\$ 3,381,647
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ 94,499,540	\$ 12,426,255	\$ (219,710)	\$ -	\$ 106,706,086
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	660,327	138,610	(7,392)	-	\$ 791,545
46	372	Office Furniture and Equipment	120,255	19,511	(50,107)	-	\$ 89,658
47	373	Transportation Equipment	639,844	89,147	(43,081)	-	\$ 685,910
48	374	Stores Equipment	40,752	-	-	-	\$ 40,752
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	24,741	-	(24,741)	-	\$ -
51	377	Power Operated Equipment	851	-	-	-	\$ 851
52	378	Tools, Shop and Garage Equipment	258,678	36,094	(50,366)	-	\$ 244,406
53	379	Other General Plant	-	-	-	-	\$ -
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 1,745,449	\$ 283,361	\$ (175,687)	\$ -	\$ 1,853,123
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	478	-	(478)	-	\$ -
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
59	395	Recycled Water Depr Plant	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	6,188,470	535,250	(43,900)	(282)	6,679,538
60		Total Undistributed Items	\$ 6,188,948	\$ 535,250	\$ (44,378)	\$ (282)	\$ 6,679,538
61		Total Utility Plant in Service	\$ 125,001,324	\$ 14,241,366	\$ (1,215,716)	\$ (282)	\$ 138,026,691

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
LIVERMORE 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	\$131,347,153	\$118,812,854
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$6,680,821	\$5,857,314
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)	\$138,027,975	\$124,670,167
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$43,507,732	\$41,399,918
10		General Office Prorate	\$3,030,829	\$2,366,622
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$46,538,561	\$43,766,540
12		Less Other Reserves		
13		Deferred Income Taxes	\$13,822,969	\$13,596,968
14		Deferred Investment Tax Credit	\$75,345	\$76,759
15		Other Reserves (General Office Prorate)	\$442,184	\$465,632
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$14,340,499	\$14,139,358
17		Less Adjustments		
18		Contributions in Aid of Construction	\$2,700,384	\$2,826,789
19		Advances for Construction	\$6,834,262	\$5,861,025
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$9,534,646	\$8,687,814
22		Add Materials and Supplies	\$329,369	\$269,761
23		Add Working Capital (Tank Painting)	\$1,003,234	\$1,233,749
24		Add Working Cash (=Line 37)	\$3,281,711	\$3,278,122
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$71,225,349	\$61,624,338

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	\$20,413,715	\$20,738,816
29		Purchased Power & Commodity for Resale*	\$11,106,735	\$12,177,572
30		Meter Revenues: Bimonthly Billing	\$4,079,266	\$4,669,117
31		Other Revenues: Flat Rate Monthly Billing	\$55,397	\$37,675
32		Total Revenues (=Line 30 + Line 31)	\$4,134,663	\$4,706,792
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	1.34%	0.80%
34		5/24 x Line 25 x (100% - Line 33)	\$4,195,876	\$4,286,003
35		1/24 x Line 28 x Line 33	\$11,396	\$6,917
36		1/12 x Line 29	\$925,561	\$1,014,798
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$3,281,711	\$3,278,122
		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

Livermore

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	43,796,733.23	15,489.24	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	3,819,152.09				
4	(b) Charged to Account 504		2,053.41			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	17,853.08				
9	(g) All other credits ¹	735.85				
10	Total credits	\$3,837,741.02	\$2,053.41	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	1,214,817.29				
13	(b) Cost of removal	4,906.84				
14	(c) All other debits ¹	-				
15	Total debits	1,219,724.13	0.00	0.00	0.00	0.00
16	Balance in reserve at end of year	46,414,750.12	17,542.65	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.	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	382,144.73	27,948.84	-	-	410,093.57
7	316	Supply Mains	-	-	-	-	-
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	382,144.73	27,948.84	-	-	410,093.57
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	1,378,831.82	174,653.16	(24,601.47)	-	1,528,883.51
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	2,035,899.28	381,308.16	(258,530.26)	(4,906.84)	2,153,770.34
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	3,414,731.10	555,961.32	(283,131.73)	(4,906.84)	3,682,653.85
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	316,392.69	50,888.52	(160,524.81)	-	206,756.40
21	332	Water Treatment Equipment	718,351.73	63,471.36	(332,284.63)	-	449,538.46
22		Total Water Treatment Plant	1,034,744.42	114,359.88	(492,809.44)	-	656,294.86
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	164,384.46	21,732.60	(8,801.60)	-	177,315.46
26	342	Reservoirs and Tanks	5,032,894.62	261,803.04	(157,444.57)	-	5,137,253.09
27	343	Transmission and Distribution Mains	16,492,080.23	1,094,821.68	(35,891.27)	-	17,551,010.64
28	344	Fire Mains	-	-	-	-	-
29	345	Services	10,835,064.68	955,354.92	(8,608.56)	(77.89)	11,781,733.15
30	346	Meters	2,286,619.05	106,266.60	(7,385.00)	3,582.82	2,389,083.47
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	674,629.56	51,830.40	(1,578.68)	77.89	724,959.17
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	35,485,672.60	2,491,809.24	(219,709.68)	3,582.82	37,761,354.98
35							

36		V. GENERAL PLANT					
37	371	Structures and Improvements	376,909.76	15,700.92	(7,391.97)	-	385,218.71
38	372	Office Furniture and Equipment	51,440.92	8,235.96	(50,107.27)	-	9,569.61
39	373	Transportation Equipment	528,506.62	32,184.12	(43,080.62)	12,608.50	530,218.62
40	374	Stores Equipment	20,630.02	2,115.00	-	-	22,745.02
41	375	Laboratory Equipment	(8,092.09)	-	-	-	(8,092.09)
42	376	Communication Equipment	20,168.10	625.92	(24,741.41)	-	(3,947.39)
43	377	Power Operated Equipment	795.74	(0.12)	-	-	795.62
44	378	Tools, Shop and Garage Equipment	79,785.88	17,331.48	(50,365.99)	-	46,751.37
45	379	Other General Plant	(3,487.87)	-	-	-	(3,487.87)
46	390	Other Tangible Property	478.44	-	(478.44)	-	-
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	1,067,135.52	76,193.28	(176,165.70)	12,608.50	979,771.60
***	380	Leased Property	-	-	-	-	-
***		Pension non-service				-	-
***		GO Allocation	2,412,304.86	552,879.53	(43,000.74)	2,397.61	2,924,581.26
49		Total	43,796,733.23	3,819,152.09	(1,214,817.29)	13,682.09	46,414,750.12

SCHEDULE B-1
Account 501 - Operating Revenues

Livermore

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	17,999,353	17,858,198	\$141,155
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	4,373,922	4,366,359	\$7,563
6		601-3 Industrial Sales	-	-	\$0
7		601-4 Sales to Public Authorities	1,872,752	1,906,446	(\$33,694)
8		Sub-total	\$ 24,246,027	\$ 24,131,003	\$115,024
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	16,598	22,191	(\$5,593)
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ 16,598	\$ 22,191	(\$5,593)
20	604	Private Fire Protection Service	263,848	261,291	\$2,557
21	605	Public Fire Protection Service	32,720	32,720	\$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	73,513	91,502	(\$17,989)
26		Sub-total	\$ 370,081	\$ 385,513	(\$15,433)
27		Total Water Service Revenues	\$ 24,632,706	\$ 24,538,708	\$93,998
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	390,070	3,831,776	(\$3,441,706)
30	611	Miscellaneous Service Revenues	18,930	9,060	\$9,870
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	98,653	87,258	\$11,395
34	615	Recycled Water Revenues	-	-	\$0
35		Total Other Water Revenues	\$ 507,653	\$ 3,928,094	(\$3,420,441)
36	501	Total operating revenues	\$ 25,140,359	\$ 28,466,802	(\$3,326,443)

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

Livermore

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		29,807	23,140	\$ 6,667
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		6,193	13,987	\$ (7,795)
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water	A	B	C	10,402,324	11,587,755	\$ (1,185,431)
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		32,454	23,334	\$ 9,120
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			-	-	\$ -
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		17	-	\$ 17
19		Total source of supply expense				\$ 10,470,795	\$ 11,648,216	\$ (1,177,422)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		322,821	316,847	\$ 5,974
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			-	3,465	\$ (3,465)
27	724	Pumping labor and expenses	A	B		9,176	3,338	\$ 5,838
28	725	Miscellaneous expenses	A			22,683	42,227	\$ (19,544)
29	726	Fuel or power purchased for pumping	A	B	C	704,411	589,817	\$ 114,593
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		79,779	87,707	\$ (7,928)
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		100,530	44,079	\$ 56,451
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 1,239,400	\$ 1,087,481	\$ 151,919

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

Livermore

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		84,950	45,683	\$ 39,267
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			144,537	144,082	\$ 455
43	743	Miscellaneous expenses	A	B		76,401	46,639	\$ 29,762
44	744	Chemicals and filtering materials	A	B		73,010	94,050	\$ (21,040)
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		811	605	\$ 206
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		-	8,515	\$ (8,515)
50		Total water treatment expenses				\$ 379,709	\$ 339,574	\$ 40,135
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		224,100	249,348	\$ (25,248)
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			29,473	25,241	\$ 4,232
58	754	Meter expenses	A			4,375	24,064	\$ (19,689)
59	755	Customer installations expenses	A			-	523	\$ (523)
60	756	Miscellaneous expenses	A			259,464	230,385	\$ 29,079
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		246,669	160,700	\$ 85,969
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B		323	995	\$ (672)
65	760	Maintenance of reservoirs and tanks	A	B		281,848	195,826	\$ 86,022
66	761	Maintenance of trans. and distribution mains	A			253,104	161,124	\$ 91,980
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			56,310	57,673	\$ (1,363)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			4,730	892	\$ 3,838
72	765	Maintenance of hydrants	A			10,274	36	\$ 10,238
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 1,370,671	\$ 1,106,807	\$ 263,864

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

Livermore

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		101,054	224,708	\$ (123,654)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		711	392	\$ 319
80	773	Customer records and collection expenses	A			156,939	147,077	\$ 9,863
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			1,165,699	1,088,944	\$ 76,755
83	775	Uncollectible accounts	A	B	C	214	46,333	\$ (46,120)
84		Total customer account expenses				\$ 1,424,617	\$ 1,507,454	\$ (82,837)
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	142,993	116,741	\$ 26,253
101	792	Office supplies and other expenses	A	B	C	47,954	37,158	\$ 10,796
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			26,376	19,355	\$ 7,021
105	795	Employees' pensions and benefits	A	B	C	811,611	1,002,844	\$ (191,233)
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	-	-	\$ -
108	798	Outside services employed	A			6,949	10,586	\$ (3,637)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			4,019,223	3,372,513	\$ 646,710
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	53,290	59,549	\$ (6,259)
114		Total administrative and general expenses				\$ 5,108,397	\$ 4,618,746	\$ 489,651
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	48,148	48,148	\$ (0)
118	812	Administrative expenses transferred - Cr.	A	B	C	(176,873)	(168,108)	\$ (8,765)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ (128,724)	\$ (119,959)	\$ (8,765)
121		Total operating expenses				\$ 19,864,863	\$ 20,188,319	\$ (323,455)

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	Livermore 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	\$ (10,694.53)	\$ (10,694.53)
2	California corporate franchise taxes	\$ (287,726.10)	\$ (287,726.10)			
3	Property taxes	\$ 307,017.53	\$ 307,017.53			
4	Other taxes	\$ 371,458.95	\$ 371,458.95			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 380,055.84	\$ 380,055.84	\$ -	\$ -	\$ -

**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			
				Claim	Capacity	Max.	Min.		
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	005-1	2763 Palm Ave	0110003-005	14" x 10"	75	n/a	0	
7	008-1	1493 Olivina Avenue At Adelle	0110003-006	10"	35	400	0	
8	009-1	3474 East Avenue At Dolores St.	0110003-007	30" & 14"	90	650	344	
9	010-1	1519 Juniper Street +/- 100' W/O 'P' St.	0110003-008	30" & 16"	53	500	239	
10	014-1	831 Olivina Avenue +/- 200' E/O Albatross	0110003-010	30" & 16"	47	750	348	
11	019-1	1748 Elm St. +/- 150' E/O "O" St.	0110003-013	30" & 16"	85	550	0	
12	020-1	111 El Caminito Ave.	0110003-014	30" & 16"	43	385	435	
13	024-1	300 Egret Road	0110003-015	30" & 16"	67	600	591	
14	031-1	732 Olivina Avenue	0110003-021	16	217	575	665	
15								

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
16							
17							
18							
19							
20							

Purchased Water for Resale

21	Purchased from	Zone 7 Water Agency
22	Annual quantities purchased	5455 (AF)
23		
24		

* 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	6	500,000	
11	Metal	15	12,342,983	
12	Concrete	1	500,000	
13	Total	22	13,342,983	

SCHEDULE D-3

Description of Transmission and Distribution Facilities

Livermore

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		-	534		350	5,013		9,780	430
12	Cast Iron (cement lined)									
13	Concrete		-				-		-	-
14	Copper	-	-	-						
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	-		325	-	-	11,884		299,065	262,022
19	Welded steel									
20	Wood									
21	Other	-	-	2,267	-	10	15,324	110	136,072	174,826
22	Total	-	-	3,126	-	360	32,221	110	444,917	437,278

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	18	1,176	-	-		-		-	17,301
24	Cast Iron (cement lined)									-
25	Concrete	-	-	-	-	-	-		-	-
26	Copper							-		-
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	3,791	102,418	-	-	-	-	-	-	679,505
31	Welded steel									-
32	Wood									-
33	Other	12,138	95,253	-	5,828	-	-	-	2,397	444,225
34	Total	15,947	198,847	-	5,828	-	-	-	2,397	1,141,031

**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	17,242	17,267	0	0
Commercial	993	1,000	0	0
Industrial	0	0	0	0
Public authorities	228	223	0	0
Irrigation	22	18	0	0
Other (specifi Multiple Residence	2,231	2,233	0	0
Agriculture	0	0	0	0
Subtotal	20,716	20,741	0	0
Private fire connections	0	0	374	379
Public fire hydrants	0	0	2,111	2,154
Total	20,716	20,741	2,485	2,533

**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	12,959	12,728
3/4 - in		
1 - in	5,427	5,400
1 1/4 - in		
1 1/2 - in	208	205
2 - in	258	226
2 1/2 - in		
3 - in	40	39
4 - in	14	14
6 - in	4	3
8 - in	1	1
10 - in		
12 - in		
Other		
Total	18,911	18,616

**SCHEDULE D-6
Meter Testing Data**

A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	_____
2. Used, before repair	_____ 1
3. Used, after repair	_____ 3
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	_____ 5,351
2. More than 10, but less than 15 years	_____ 3,824
3. More than 15 years	_____ 9,736

SCHEDULE D-7

**Water Delivered to Metered Customers by Months and Years in 2023 in thousands of CCF(Unit Chosen)¹
Livermore - 110**

Classification of Service	During Current Year								Subtotal
	January	February	March	April	May	June	July		
Residential	129	112	111	131	181	272	309		1,247
Commercial	24	24	22	25	33	52	53		233
Industrial	-	-	-	-	-	-	-		-
Public authorities	5	7	5	7	25	16	38		102
Irrigation	-	-	-	-	0	0	0		1
Other (specify) Other Sales & Svc	0	0	0	0	0	0	1		2
									-
Total	158	144	139	163	239	341	401		1,585

Classification of Service	During Current Year							Subtotal	Total	Total Prior Year
	August	September	October	November	December					
Residential	293	318	260	213	174		1,259	2,506	2,590	
Commercial	57	62	53	40	32		244	477	506	
Industrial	-	-	-	-	-		-	-	-	
Public authorities	76	45	37	18	7		184	285	301	
Irrigation	0	0	0	0	0		2	3	4	
Other (specify) Other Sales & Svc	1	0	1	1	1		3	6	8	
							-	-	-	
Total	427	425	352	273	215		1,692	3,277	3,410	

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

Total acres irrigated 2244.38

Total population served 60,414

End of Year Balances in Selected Accounts

Livermore

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

131	Materials and Supplies	\$	<u>291,611</u>
100-3	Construction Work in Progress	\$	<u>4,219,005</u>
241	Advances for Construction	\$	<u>6,834,262</u>
265	Contributions in Aid of Construction	\$	<u>2,700,968</u>

DECLARATION

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

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

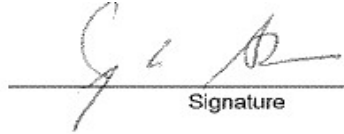
of _____ Livermore _____ District
Name of District

of _____ California Water Service Company
Name of Utility

at _____ 195 So. "N" St., Livermore, CA 94550-4350
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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