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2023  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

\_\_\_\_\_  
CALIFORNIA WATER SERVICE COMPANY

(NAME OF CORPORATION)

Name of District: Los Altos Suburban Location: Cupertino 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](mailto: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**

Los Altos Suburban

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		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	15,613	-	-	-	\$ 15,613
3	302	Franchises and Consents (Schedule A-1c)	18,704	-	-	-	\$ 18,704
4	303	Other Intangible Plant	2,039,549	-	-	-	\$ 2,039,549
5		Total Intangible Plant	\$ 2,073,866	\$ -	\$ -	\$ -	\$ 2,073,866
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 3,303,818	\$ 46,237	\$ -	\$ -	\$ 3,350,054
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements	2,581	-	-	-	\$ 2,581
12	312	Collecting and Impounding Reservoirs	63,238	-	-	-	\$ 63,238
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels		-			\$ -
15	315	Wells	1,260,701	-	-	-	\$ 1,260,701
16	316	Supply Mains	16,585	-	-	-	\$ 16,585
17	317	Other Source of Supply Plant		-			\$ -
18		Total Source of Supply Plant	\$ 1,343,106	\$ -	\$ -	\$ -	\$ 1,343,106
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	5,993,190	232,580	(25,063)	-	\$ 6,200,707
22	322	Boiler Plant Equipment		-			\$ -
23	323	Other Power Production Equipment		-			\$ -
24	324	Pumping Equipment	17,090,905	544,967	(118,185)	-	\$ 17,517,687
25	325	Other Pumping Plant	10,098	-	-	-	\$ 10,098
26		Total Pumping Plant	\$ 23,094,192	\$ 777,547	\$ (143,248)	\$ -	\$ 23,728,491
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	640,585	-	-	-	\$ 640,585
30	332	Water Treatment Equipment	2,509,083	-	-	-	\$ 2,509,083
31		Total Water Treatment Plant	\$ 3,149,668	\$ -	\$ -	\$ -	\$ 3,149,668

**SCHEDULE A-1a**

**Account 100.1 - Utility Plant in Service (Continued)**

Los Altos Suburban

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		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements	3,547,641	-	-	-	\$ 3,547,641
34	342	Reservoirs and Tanks	9,169,895	834,135	(19,301)	-	\$ 9,984,729
35	343	Transmission and Distribution Mains	77,626,891	5,482,718	(74,917)	-	\$ 83,034,691
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	31,495,939	4,455,107	(33,170)	-	\$ 35,917,875
38	346	Meters	4,746,978	26,162	-	-	\$ 4,773,140
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	8,950,720	441,760	(1,811)	-	\$ 9,390,669
41	349	Other Transmission and Distribution Plant		-			\$ -
42		Total Transmission and Distribution Plant	\$ 135,538,063	\$ 11,239,882	\$ (129,199)	\$ -	\$ 146,648,745
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	431,273	85,386	-	-	\$ 516,660
46	372	Office Furniture and Equipment	296,821	-	(6,879)	-	\$ 289,941
47	373	Transportation Equipment	1,319,530	94,513	(33,147)	-	\$ 1,380,896
48	374	Stores Equipment	55,282	-	-	-	\$ 55,282
49	375	Laboratory Equipment	1,856	-	-	-	\$ 1,856
50	376	Communication Equipment	16,853	-	(3,898)	-	\$ 12,955
51	377	Power Operated Equipment	13,048	-	-	-	\$ 13,048
52	378	Tools, Shop and Garage Equipment	772,030	18,232	(5,205)	-	\$ 785,057
53	379	Other General Plant	3,944	-	-	-	\$ 3,944
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 2,910,637	\$ 198,132	\$ (49,129)	\$ -	\$ 3,059,640
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property	4,092	-	(4,092)	-	\$ -
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
59	395	Recycled Water Depr Plant	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	8,551,801	739,658	(60,665)	(390)	9,230,404
60		Total Undistributed Items	\$ 8,555,893	\$ 739,658	\$ (64,756)	\$ (390)	\$ 9,230,404
61		Total Utility Plant in Service	\$ 179,969,242	\$ 13,001,455	\$ (386,333)	\$ (390)	\$ 192,583,974

**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 <sup>1</sup> (e)
1	City of Cupertino Ordinance No. 62	11/1/58	perpetual		501
2	City of Altos F301	3/1/64	perpetual		15,158
3	Town of Los Altos Hills Ordinance No. F137	3/1/68	perpetual		689
4	City of Sunnyvale F468	11/1/55	perpetual		2,356
5					
6				Total	\$ 18,704

<sup>1</sup> 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  
LOS ALTOS DISTRICT**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2023 (b)	Balance 1/1/2023 (c)
<b>RATE BASE</b>				
1		Utility Plant		
2		Plant in Service	\$183,355,369	\$171,419,240
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$9,232,178	\$8,660,516
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		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5 + Line 6)</b>	<b>\$192,587,547</b>	<b>\$180,079,756</b>
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$54,698,772	\$51,148,982
10		General Office Prorate	\$4,188,280	\$3,499,244
11		<b>Total Accumulated Depreciation (=Line 9 + Line 10)</b>	<b>\$58,887,052</b>	<b>\$54,648,227</b>
12		Less Other Reserves		
13		Deferred Income Taxes	\$18,875,278	\$16,767,128
14		Deferred Investment Tax Credit	\$42,055	\$46,239
15		Other Reserves (General Office Prorate)	\$611,051	\$688,475
16		<b>Total Other Reserves (=Line 13 + Line 14 + Line 15)</b>	<b>\$19,528,385</b>	<b>\$17,501,841</b>
17		Less Adjustments		
18		Contributions in Aid of Construction	\$10,207,404	\$10,556,294
19		Advances for Construction	\$1,817,445	\$1,775,107
20		Other		
21		<b>Total Adjustments (=Line 18 + Line 19 + Line 20)</b>	<b>\$12,024,849</b>	<b>\$12,331,400</b>
22		<b>Add Materials and Supplies</b>	<b>\$656,191</b>	<b>\$567,159</b>
23		<b>Add Working Capital (Tank Painting)</b>	<b>\$1,970,495</b>	<b>\$1,877,885</b>
24		<b>Add Working Cash (=Line 37)</b>	<b>\$6,096,447</b>	<b>\$5,801,849</b>
25		<b>TOTAL RATE BASE</b>		
26		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>\$108,899,900</b>	<b>\$101,967,296</b>
<b>Notes:</b>				
1 Cal Water does not include CWIP in rate base.				
<b>Working Cash</b>				
27		<b>Determination of Operational Cash Requirement</b>		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$35,277,354	\$33,112,411
29		Purchased Power & Commodity for Resale*	\$14,531,052	\$12,805,855
30		Meter Revenues: Bimonthly Billing	\$7,081,332	\$7,316,193
31		Other Revenues: Flat Rate Monthly Billing	\$51,048	\$39,205
32		<b>Total Revenues (=Line 30 + Line 31)</b>	<b>\$7,132,380</b>	<b>\$7,355,397</b>
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.72%	0.53%
34		5/24 x Line 25 x (100% - Line 33)	\$7,296,847	\$6,861,650
35		1/24 x Line 28 x Line 33	\$10,520	\$7,354
36		1/12 x Line 29	\$1,210,921	\$1,067,155
37		<b>Operational Cash Requirement (=Line 57 + Line 58 - Line 59)</b>	<b>\$6,096,447</b>	<b>\$5,801,849</b>
		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**

Los Altos Suburban

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	54,058,825.02	424,937.79	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	5,277,467.59				
4	(b) Charged to Account 504		58,597.03			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	10,110.18				
9	(g) All other credits <sup>1</sup>	1,016.87				
10	Total credits	\$5,288,594.64	\$58,597.03	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	385,091.08				
13	(b) Cost of removal	704,036.58				
14	(c) All other debits <sup>1</sup>	-				
15	Total debits	1,089,127.66	0.00	0.00	0.00	0.00
16	Balance in reserve at end of year	58,258,292.00	483,534.82	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	<sup>1</sup> 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.	Los Altos Suburban  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		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements	1,085.93	49.08	-	-	1,135.01
3	312	Collecting and Impounding Reservoirs	109,515.29	5,172.96	-	-	114,688.25
4	313	Lake, river and Other Intakes	-	-	-	-	-
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	735,955.55	67,447.44	-	-	803,402.99
7	316	Supply Mains	19,502.71	(126.00)	-	-	19,376.71
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	866,059.48	72,543.48	-	-	938,602.96
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	2,885,448.80	182,592.84	(25,063.09)	-	3,042,978.55
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	3,387,993.83	480,254.40	(118,184.95)	(33,386.16)	3,716,677.12
16	325	Other Pumping Plant	2,990.83	561.48	-	-	3,552.31
17		Total Pumping Plant	6,276,433.46	663,408.72	(143,248.04)	(33,386.16)	6,763,207.98
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	89,583.01	21,651.84	-	-	111,234.85
21	332	Water Treatment Equipment	632,838.55	49,428.96	-	-	682,267.51
22		Total Water Treatment Plant	722,421.56	71,080.80	-	-	793,502.36
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	449,393.88	74,097.84	-	-	523,491.72
26	342	Reservoirs and Tanks	6,245,475.68	334,759.92	(19,300.95)	-	6,560,934.65
27	343	Transmission and Distribution Mains	19,507,883.74	1,611,042.96	(74,917.30)	(675,565.99)	20,368,443.41
28	344	Fire Mains	11,242.92	-	-	-	11,242.92
29	345	Services	11,521,624.18	1,253,700.24	(33,170.43)	4,915.57	12,747,069.56
30	346	Meters	2,219,464.94	115,285.20	-	-	2,334,750.14
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	1,741,529.24	153,952.20	(1,810.65)	-	1,893,670.79
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	41,696,614.58	3,542,838.36	(129,199.33)	(670,650.42)	44,439,603.19
35							

36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	270,785.78	28,938.48	-	-	299,724.26
38	372	Office Furniture and Equipment	148,093.06	28,206.96	(6,879.42)	-	169,420.60
39	373	Transportation Equipment	608,658.62	51,593.52	(33,147.03)	7,813.81	634,918.92
40	374	Stores Equipment	25,943.35	3,145.56	-	-	29,088.91
41	375	Laboratory Equipment	644.00	117.84	-	-	761.84
42	376	Communication Equipment	(4,598.32)	903.36	(3,898.00)	-	(7,592.96)
43	377	Power Operated Equipment	5,361.90	378.36	-	-	5,740.26
44	378	Tools, Shop and Garage Equipment	106,757.47	50,104.68	(5,204.97)	-	151,657.18
45	379	Other General Plant	(1,988.77)	187.32	-	-	(1,801.45)
46	390	Other Tangible Property	4,092.53	-	(4,091.88)	-	0.65
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	1,163,749.62	163,576.08	(53,221.30)	7,813.81	1,281,918.21
***	380	Leased Property	-	-	-	-	-
***		Pension non-service				-	-
***		GO Allocation	3,333,546.32	764,020.15	(59,422.41)	3,313.24	4,041,457.30
49		Total	54,058,825.02	5,277,467.59	(385,091.08)	(692,909.53)	58,258,292.00

**SCHEDULE B-1**  
**Account 501 - Operating Revenues**

Los Altos Suburban

Line		ACCOUNT	Amount Current Year	Amount Preceding Year	Net Change During Year Show Decrease in (Parenthesis)
No.	Acct.	(a)	(b)	(c)	(d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	29,101,448	27,712,424	\$1,389,024
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	10,542,390	9,861,770	\$680,620
6		601-3 Industrial Sales	16,550	11,117	\$5,433
7		601-4 Sales to Public Authorities	1,948,624	1,695,890	\$252,734
8		Sub-total	\$ 41,609,011	\$ 39,281,201	\$2,327,811
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	241,823	243,224	(\$1,401)
21	605	Public Fire Protection Service	9,443	9,370	\$73
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	52,227	63,286	(\$11,059)
26		Sub-total	\$ 303,492	\$ 315,879	(\$12,387)
27		Total Water Service Revenues	\$ 41,912,504	\$ 39,597,080	\$2,315,424
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges	289,199	4,182,725	(\$3,893,526)
30	611	Miscellaneous Service Revenues	121,036	111,825	\$9,211
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	369,318	102,544	\$266,775
34	615	Recycled Water Revenues	408,510	373,439	\$35,072
35		Total Other Water Revenues	\$ 1,188,064	\$ 4,770,532	(\$3,582,469)
36	501	Total operating revenues	\$ 43,100,567	\$ 44,367,612	(\$1,267,045)

**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

Los Altos Suburban

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		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B		12,393	12,433	\$ (39)
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			7,008,850	6,898,567	\$ 110,282
7	704	Purchased water	A	B	C	13,239,021	11,500,545	\$ 1,738,476
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		1,891	855	\$ 1,035
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		-	39	\$ (39)
19		<b>Total source of supply expense</b>				\$ 20,262,155	\$ 18,412,439	\$ 1,849,715
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		491,218	509,939	\$ (18,721)
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		856	3,765	\$ (2,909)
28	725	Miscellaneous expenses	A			22,819	32,945	\$ (10,126)
29	726	Fuel or power purchased for pumping	A	B	C	1,292,031	1,305,622	\$ (13,591)
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		87,725	72,299	\$ 15,427
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		2,715	8,499	\$ (5,783)
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		50,604	61,202	\$ (10,598)
36	733	Maintenance of other pumping plant	A	B		769	-	\$ 769
37		<b>Total pumping expenses</b>				\$ 1,948,738	\$ 1,994,270	\$ (45,532)

**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

Los Altos Suburban

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		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B		19,891	28,858	\$ (8,966)
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			87,147	85,241	\$ 1,906
43	743	Miscellaneous expenses	A	B		105,728	110,727	\$ (4,999)
44	744	Chemicals and filtering materials	A	B		165,872	159,233	\$ 6,639
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B		1,330	1,282	\$ 48
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		-	263	\$ (263)
49	748	Maintenance of water treatment equipment	A	B		38,649	30,953	\$ 7,696
50		<b>Total water treatment expenses</b>				\$ 418,616	\$ 416,555	\$ 2,061
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		289,962	219,888	\$ 70,074
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			496	519	\$ (22)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			88,418	82,361	\$ 6,056
58	754	Meter expenses	A			83,745	60,285	\$ 23,460
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			429,533	375,649	\$ 53,884
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		497,041	489,905	\$ 7,136
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		408,217	423,167	\$ (14,950)
66	761	Maintenance of trans. and distribution mains	A			382,285	454,664	\$ (72,378)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			445,846	211,311	\$ 234,535
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			-	(5,247)	\$ 5,247
72	765	Maintenance of hydrants	A			89	9,067	\$ (8,977)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		<b>Total transmission and distribution expenses</b>				\$ 2,625,633	\$ 2,321,569	\$ 304,064

**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

Los Altos Suburban

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		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	771	Supervision	A	B	249,475	243,807	\$ 5,668	
78	771	Superv., meter read., other customer acct expenses					\$ -	
79	772	Meter reading expenses	A	B	10,907	3,433	\$ 7,474	
80	773	Customer records and collection expenses	A		155,412	153,081	\$ 2,331	
81	773	Customer records and accounts expenses		B			\$ -	
82	774	Miscellaneous customer accounts expenses	A		908,829	1,016,877	\$ (108,048)	
83	775	Uncollectible accounts	A	B	25,257	(17,981)	\$ 43,238	
84		<b>Total customer account expenses</b>			<b>\$ 1,349,880</b>	<b>\$ 1,399,217</b>	<b>\$ (49,337)</b>	
85		<b>VI. SALES EXPENSES</b>						
86		<b>Operation</b>					\$ -	
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		<b>Total sales expenses</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
94		<b>VII. RECYCLED WATER EXPENSES</b>						
95		<b>Operation and Maintenance</b>						
96	786	Recycled water operation and maint. expenses					\$ -	
97		<b>Total recycled water expenses</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

98		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
99		<b>Operation</b>						
100	791	Administrative and general salaries	A	B	C	52,001	42,430	\$ 9,571
101	792	Office supplies and other expenses	A	B	C	75,207	62,906	\$ 12,300
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			47,876	32,616	\$ 15,261
105	795	Employees' pensions and benefits	A	B	C	1,085,428	1,358,591	\$ (273,163)
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	-	-	\$ -
108	798	Outside services employed	A			6,229	-	\$ 6,229
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			5,480,239	4,918,461	\$ 561,779
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	C	70,402	97,721	\$ (27,320)
114		<b>Total administrative and general expenses</b>				\$ 6,817,381	\$ 6,512,725	\$ 304,656
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	102,787	127,952	\$ (25,165)
118	812	Administrative expenses transferred - Cr.	A	B	C	(129,529)	(135,991)	\$ 6,463
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		<b>Total miscellaneous</b>				\$ (26,742)	\$ (8,040)	\$ (18,702)
121		<b>Total operating expenses</b>				\$ 33,395,661	\$ 31,048,735	\$ 2,346,926

**SCHEDULE B-4**  
**Account 507 - Taxes Charged During Year**

Line No.	Los Altos Suburban 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	\$ (14,778.70)	\$ (14,778.70)
2	California corporate franchise taxes	\$ (397,606.58)	\$ (397,606.58)			
3	Property taxes	\$ 1,158,229.73	\$ 1,158,229.73			
4	Other taxes	\$ 874,617.67	\$ 874,617.67			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 1,620,462.12	\$ 1,620,462.12	\$ -	\$ -	\$ -



**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) <sup>2</sup>				Annual Quantities Diverted .....(Unit) <sup>2</sup>	Remarks
				Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	n/a								
2									
3									
4									
5									

Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity (GPM)	Annual Quantities Pumped (AF)	Remarks
6	001-2	W/S Sunnyvale-Saratoga Rd +/- 300' S/O Crescent Av	4310001-002	16"	82	480	0	
7	006-2	N/S Of Bryant Ave. +/- 125' E/O Beaumont	4310001-007	16"/30"	111	850	43	
8	015-1	E/S Of Newcastle Dr - 150' S/O Landell Ct	4310001-008	14"	143	n/a	149	
9	017-1	E/S Of Diericx Dr. @ Wasatch Dr.	4310001-010	16"/30"	108	1000	543	
10	018-2	E/S Of Brookmill +/- 500' E/O Fallen Leaf Lane	4310001-011	16"/30"	140	850	350	
11	021-1	W/S Of Warner Ave., +/- 200' S/O Fremont Ave.	4310001-013	16"/30"	112	700	103	
12	022-1	N/S Of Oak Ave., +/- 450' W/O Truman Ave.	4310001-014	16"/30"	125	800	0	
13	025-1	S/S Of Crescent Ave. @ Michlasngelo Dr.	4310001-016	16"/30"	73	1200	50	
14	027-1	N/S Of Fremont Ave. @ Labela Ave.	4310001-018	16"/30"	104	1250	905	
15	030-1	W/S Hollenbeck Avenue @ Conway Road	4310001-020	16"/30"	108	1200	424	
16	031-1	W/S Of Sydney Dr., +/- 400' S/O Fremont Ave.	4310001-021	16"/30"	105	900	550	
17	032-1	E/S Of Hwy. 85, +/- 1600' N/O Fremont Ave.	4310001-022	16"/30"	154	1050	10	
18	034-1	E/S Of Portal Ave., +/- 100' N/O Drake Dr.	4310001-023	16"/30"	113	875	347	
19	034-2	10600 Portal Avenue, Cupertino 95014	4310001-057	16"	128	1100	209	
20	039-1	E/S Of Diericx Dr., +/- 125' N/O Fairbrook Dr.	4310001-037	14"	91	400	1	
21	104-2	South Side Of Giffin Rd. @ Lassen St.	4310001-024	16"/30"	113	425	14	
22	115-1	W/S Of Valencia Dr. @ Jardin Dr.	4310001-028	12"	66	250	0	
23	116-1	W/S Of Sunkist Lane +/- 300' S/O Almond Ave.	4310001-029	16"/30"	80	375	30	
24	119-3	E/S Of Distel Dr., +/- 200' N/O Alvarado Ave.	4310001-030	N/A	41	618	40	
25	121-2	N/E Corner Of Portola & Pleasant Ave.	4310001-032	N/A	32	375	3	
26	123-1	S/S Of Van Buren Ave. @ End Of Street	4310001-035	12"	43	375	0	
27	004-02	n/a	4310001-006	N/A	n/a	n/a	0	
28	139-01	n/a	n/a	N/A	n/a	n/a	0	

Line No.	Designation	Location	Number	FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks
				Maximum	Minimum		
29	n/a						
30							
31							
32							

**Purchased Water for Resale**

33	Purchased from	Valley Water/San Jose Water Company					
34	Annual quantities purchased	6460 (AF)					
	<b>Recycled</b>						
35	Purchased from	Sunnyvale Recycled Water					
36	Annual quantities purchased	128 (AF)					

\* State ditch, pipe line, reservoir, etc., with name, if any.  
<sup>1</sup> Average depth to water surface below ground surface.  
<sup>2</sup> 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	15	906,000	
11	Metal	29	13,620,881	
12	Concrete	1	40,000	
13	Total	45	14,566,881	

**SCHEDULE D-3**

**Description of Transmission and Distribution Facilities**

Los Altos Suburban

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		-	4,333		600	64,661		49,235	5,156
12	Cast Iron (cement lined)									
13	Concrete		-				-		-	-
14	Copper	797	-	22						
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	-		-	-	-	151,981		503,413	276,964
19	Welded steel									
20	Wood									
21	Other	16,527	6,124	19,379	5,672	7,300	22,586	2,051	109,203	117,562
22	Total	17,324	6,124	23,734	5,672	7,900	239,228	2,051	661,851	399,682

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	85	78	-	-		-		405	124,553
24	Cast Iron (cement lined)									-
25	Concrete	-	-	329	3,462	13,715	-		17,632	35,138
26	Copper							63		882
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	9,131	53,196	10,612	1,856	-	3,077	-	-	1,010,230
31	Welded steel									-
32	Wood									-
33	Other	14,173	32,104	387	4,785	22,853	-	19,169	-	399,875
34	Total	23,389	85,378	11,328	10,103	36,568	3,077	19,232	18,037	1,570,678

**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	16,997	16,975	0	0
Commercial	1,151	1,151	0	0
Industrial	2	3	0	0
Public authorities	202	199	0	0
Irrigation	21	23	0	0
Other (specifi Multiple Reside	3,628	3,636	0	0
Agriculture	0	0	0	0
Subtotal	22,001	21,987	0	0
Private fire connections	0	0	413	413
Public fire hydrants	0	0	1,947	1,940
Total	22,001	21,987	2,360	2,353

**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	12,352	12,246
3/4 - in		
1 - in	4,803	4,735
1 1/4 - in		
1 1/2 - in	827	801
2 - in	618	560
2 1/2 - in		
3 - in	130	129
4 - in	25	23
6 - in	4	4
8 - in		
10 - in	1	1
12 - in		
Other	24	22
Total	18,784	18,521

**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 . . . . .                       | _____ 55 |
| 4. Found fast, requiring billing adjustment . . . . . | _____    |

B. Number of Meters in Service Since Last Test

- |   |             |
|---|-------------|
| 1. Ten years or less . . . . .                    | _____ 6,191 |
| 2. More than 10, but less than 15 years . . . . . | _____ 2,932 |
| 3. More than 15 years . . . . .                   | _____ 9,661 |

**SCHEDULE D-7**

**Water Delivered to Metered Customers by Months and Years in 2023 in thousands of CCF(Unit Chosen)<sup>1</sup>**

**Los Altos - 111**

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	150	132	131	153	225	336	379	1,505
Commercial	46	42	42	46	69	88	100	433
Industrial	0	0	0	0	0	0	0	1
Public authorities	4	5	4	6	16	24	24	83
Irrigation	-	-	-	-	-	-	-	-
Other (specify) Recycled Water	2	3	3	4	4	6	1	24
Other (specify) Other Sales & Svc	0	0	-	0	0	0	0	0
								-
<b>Total</b>	<b>203</b>	<b>182</b>	<b>180</b>	<b>209</b>	<b>314</b>	<b>454</b>	<b>504</b>	<b>2,047</b>

  

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	359	390	337	279	222		1,587	3,092	3,316
Commercial	97	101	91	80	60		429	862	908
Industrial	0	0	0	0	0		1	1	1
Public authorities	30	25	25	16	10		108	191	182
Irrigation	-	-	-	-	-		-	-	-
Other (specify) Recycled Water	12	7	5	4	-		29	52	53
Other (specify) Other Sales & Svc	0	0	0	0	0		0	1	3
							-	-	-
<b>Total</b>	<b>499</b>	<b>524</b>	<b>458</b>	<b>380</b>	<b>292</b>		<b>2,153</b>	<b>4,199</b>	<b>4,463</b>

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

Total acres irrigated 2358.36

Total population served 70,147

## End of Year Balances in Selected Accounts

Los Altos Suburban

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

131	Materials and Supplies	\$	<u>604,015</u>
100-3	Construction Work in Progress	\$	<u>8,628,519</u>
241	Advances for Construction	\$	<u>1,817,445</u>
265	Contributions in Aid of Construction	\$	<u>10,199,977</u>

**DECLARATION**

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

I, the undersigned \_\_\_\_\_ Tom Scanlon for Dawn Smithson  
Name of District Manager or Equivalent (Please Print)

of \_\_\_\_\_ Los Altos Suburban \_\_\_\_\_ District  
Name of District

of \_\_\_\_\_ California Water Service Company  
Name of Utility

at \_\_\_\_\_ 1555 Miramonte Ave, Los Altos CA 94024  
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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