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2023  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

CALIFORNIA WATER SERVICE COMPANY

(NAME OF CORPORATION)

Name of District:	<u>Los Angeles Region</u>	Location:	<u>Antelope Valley</u>	<u>Fremont</u>
			<u>Palos Verdes, Lancaster</u>	<u>Los Angeles</u>
			<u>Leona, Lake Hughes</u>	<u>Kern County</u>

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 Angeles Region

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	8,605	-	-	-	\$ 8,605
3	302	Franchises and Consents (Schedule A-1c)	250	-	-	-	\$ 250
4	303	Other Intangible Plant	517,423	21,120	-	-	\$ 538,543
5		Total Intangible Plant	\$ 526,278	\$ 21,120	\$ -	\$ -	\$ 547,399
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 2,964,779	\$ 44,792	\$ -	\$ -	\$ 3,009,571
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
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	1,302,577	-	-	-	\$ 1,302,577
16	316	Supply Mains	28,959	-	-	-	\$ 28,959
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 1,331,536	\$ -	\$ -	\$ -	\$ 1,331,536
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	6,581,157	131,850	(7,322)	-	\$ 6,705,686
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	25,021,521	989,857	(108,472)	-	\$ 25,902,906
25	325	Other Pumping Plant	51,414	-	-	-	\$ 51,414
26		Total Pumping Plant	\$ 31,654,092	\$ 1,121,707	\$ (115,794)	\$ -	\$ 32,660,006
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	39,471	-	-	-	\$ 39,471
30	332	Water Treatment Equipment	349,337	-	-	-	\$ 349,337
31		Total Water Treatment Plant	\$ 388,808	\$ -	\$ -	\$ -	\$ 388,808

**SCHEDULE A-1a**

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

Los Angeles Region

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	498,778	777,249	(32,671)	-	\$ 1,243,356
34	342	Reservoirs and Tanks	7,977,359	812,963	(74,291)	-	\$ 8,716,031
35	343	Transmission and Distribution Mains	187,784,983	5,969,111	(12,746)	-	\$ 193,741,349
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	18,613,864	286,453	(12,135)	-	\$ 18,888,183
38	346	Meters	5,949,925	87,143	-	-	\$ 6,037,068
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	7,708,256	236,550	(189)	-	\$ 7,944,617
41	349	Other Transmission and Distribution Plant		-			\$ -
42		Total Transmission and Distribution Plant	\$ 228,533,165	\$ 8,169,470	\$ (132,032)	\$ -	\$ 236,570,603
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	2,665,542	-	-	-	\$ 2,665,542
46	372	Office Furniture and Equipment	156,031	-	-	-	\$ 156,031
47	373	Transportation Equipment	363,762	-	(83,137)	-	\$ 280,625
48	374	Stores Equipment	981	-	-	-	\$ 981
49	375	Laboratory Equipment	1,683	-	-	-	\$ 1,683
50	376	Communication Equipment	-	-	-	-	\$ -
51	377	Power Operated Equipment	11,970	-	-	-	\$ 11,970
52	378	Tools, Shop and Garage Equipment	320,369	33,773	(94,800)	-	\$ 259,342
53	379	Other General Plant	3,580	-	-	-	\$ 3,580
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 3,523,918	\$ 33,773	\$ (177,937)	\$ -	\$ 3,379,754
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
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	11,071,606	957,599	(78,540)	(505)	11,950,161
	****	Rancho Dominguez Allocation	2,462,259	362,940	(47,790)	-	2,777,409
60		Total Undistributed Items	\$ 13,533,865	\$ 1,320,539	\$ (126,329)	\$ (505)	\$ 14,727,570
61		Total Utility Plant in Service	\$ 282,456,441	\$ 10,711,402	\$ (552,092)	\$ (505)	\$ 292,615,246

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 Rolling Hills Estates Ord 58	11/1/58	perpetual		250
2					
3					
4					
5	Total				\$ 250

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  
LOS ANGELES COUNTY REGION**

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	\$280,646,691	\$271,368,528
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$11,952,458	\$11,124,692
5		Rate Base Write-up (Adj. for Dominguez, Antelope Valley and Kern River Valley Net of Depreciation)	\$177,493	\$201,158
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>\$292,776,641</b>	<b>\$282,694,378</b>
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$71,037,871	\$65,119,151
10		General Office Prorate	\$5,422,365	\$4,494,884
11		<b>Total Accumulated Depreciation (=Line 9 + Line 10)</b>	<b>\$76,460,236</b>	<b>\$69,614,035</b>
12		Less Other Reserves		
13		Deferred Income Taxes	\$22,628,630	\$22,585,376
14		Deferred Investment Tax Credit	\$49,040	\$58,222
15		Other Reserves (General Office Prorate)	\$791,098	\$884,366
16		<b>Total Other Reserves (=Line 13 + Line 14 + Line 15)</b>	<b>\$23,468,768</b>	<b>\$23,527,965</b>
17		Less Adjustments		
18		Contributions in Aid of Construction	\$3,644,124	\$3,685,514
19		Advances for Construction	\$2,604,192	\$2,458,676
20		Other		
21		<b>Total Adjustments (=Line 18 + Line 19 + Line 20)</b>	<b>\$6,248,316</b>	<b>\$6,144,191</b>
22		<b>Add Materials and Supplies</b>	<b>\$1,168,027</b>	<b>\$1,052,615</b>
23		<b>Add Working Capital (Tank Painting)</b>	<b>\$1,298,942</b>	<b>\$755,410</b>
24		<b>Add Working Cash (=Line 37)</b>	<b>\$7,126,660</b>	<b>\$7,462,417</b>
25		<b>TOTAL RATE BASE</b>		
26		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>\$194,894,007</b>	<b>\$191,923,219</b>
Notes:				
1 Cal Water does not include CWIP in rate base.				
2 Includes rate base write-up as adopted in D.00-05-047 for merger-synergy adjustments.				
<b>Working Cash</b>				
27		<b>Determination of Operational Cash Requirement</b>		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$45,541,496	\$47,773,383
29		Purchased Power & Commodity for Resale*	\$27,955,838	\$29,632,905
30		Meter Revenues: Bimonthly Billing	\$9,521,230	\$10,690,505
31		Other Revenues: Flat Rate Monthly Billing	\$39,677	\$28,219
32		<b>Total Revenues (=Line 30 + Line 31)</b>	<b>\$9,560,907</b>	<b>\$10,718,724</b>
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.41%	0.26%
34		5/24 x Line 25 x (100% - Line 33)	\$9,448,438	\$9,926,585
35		1/24 x Line 28 x Line 33	\$7,875	\$5,241
36		1/12 x Line 29	\$2,329,653	\$2,469,409
37		<b>Operational Cash Requirement (=Line 57 + Line 58 - Line 59)</b>	<b>\$7,126,660</b>	<b>\$7,462,417</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 Angeles Region

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	69,192,810.54	234,509.94	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	7,361,985.52				
4	(b) Charged to Account 504		51,303.37			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	13,105.53				
9	(g) All other credits <sup>1</sup>	1,316.49				
10	Total credits	\$7,376,407.54	\$51,303.37	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	550,483.47				
13	(b) Cost of removal	41,836.14				
14	(c) All other debits <sup>1</sup>	-	437.40			
15	Total debits	592,319.61	437.40	0.00	0.00	0.00
16	Balance in reserve at end of year	75,976,898.47	285,375.91	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.	Los Angeles Region		Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
	Acct.	DEPRECIABLE PLANT (a)					
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements	12,304.96	-	-	-	12,304.96
3	312	Collecting and Impounding Reservoirs	-	-	-	-	-
4	313	Lake, river and Other Intakes	-	-	-	-	-
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	868,790.05	58,876.32	-	-	927,666.37
7	316	Supply Mains	46,891.26	(254.76)	-	-	46,636.50
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	927,986.27	58,621.56	-	-	986,607.83
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	2,264,810.25	504,509.16	(7,321.70)	-	2,761,997.71
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	5,260,600.67	680,585.64	(108,471.99)	(91,836.14)	5,740,878.18
16	325	Other Pumping Plant	21,961.84	3,413.88	-	-	25,375.72
17		Total Pumping Plant	7,547,372.76	1,188,508.68	(115,793.69)	(91,836.14)	8,528,251.61
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	35,067.34	627.60	-	-	35,694.94
21	332	Water Treatment Equipment	351,946.90	2,061.12	-	-	354,008.02
22		Total Water Treatment Plant	387,014.24	2,688.72	-	-	389,702.96
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	52,602.14	18,375.12	(32,671.02)	-	38,306.24
26	342	Reservoirs and Tanks	6,420,655.23	262,466.52	(74,290.77)	-	6,608,830.98
27	343	Transmission and Distribution Mains	33,170,142.08	3,599,368.44	(12,745.82)	-	36,756,764.70
28	344	Fire Mains	-	-	-	-	-
29	345	Services	8,584,399.22	750,138.00	(12,134.52)	50,000.00	9,372,402.70
30	346	Meters	3,186,163.73	117,609.12	-	-	3,303,772.85
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	2,181,817.77	94,811.52	(189.47)	-	2,276,439.82
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	53,595,780.17	4,842,768.72	(132,031.60)	50,000.00	58,356,517.29
35							

36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	1,036,109.48	92,278.68	-	-	1,128,388.16
38	372	Office Furniture and Equipment	152,362.36	(3,565.08)	-	-	148,797.28
39	373	Transportation Equipment	(255,952.15)	83,556.24	(83,137.46)	5,760.00	(249,773.37)
40	374	Stores Equipment	1,456.56	-	-	-	1,456.56
41	375	Laboratory Equipment	(3,001.85)	293.52	-	-	(2,708.33)
42	376	Communication Equipment	(23,922.23)	-	-	-	(23,922.23)
43	377	Power Operated Equipment	10,541.09	77.76	-	-	10,618.85
44	378	Tools, Shop and Garage Equipment	201,874.53	17,139.72	(94,799.66)	-	124,214.59
45	379	Other General Plant	2,627.93	43.68	-	-	2,671.61
46	390	Other Tangible Property	-	-	-	-	-
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	1,122,095.72	189,824.52	(177,937.12)	5,760.00	1,139,743.12
***	380	Leased Property	-	-	-	-	-
***		Pension non-service				-	-
***		GO Allocation	4,315,782.43	989,140.22	(76,931.34)	4,289.49	5,232,280.80
		Rancho Dominguez Allocation	1,296,778.95	90,433.10	(47,789.72)	4,372.53	1,343,794.86
49		Total	69,192,810.54	7,361,985.52	(550,483.47)	(27,414.12)	75,976,898.47

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

Los Angeles Region

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	44,598,667	46,796,926	(\$2,198,259)
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	9,523,515	10,012,029	(\$488,515)
6		601-3 Industrial Sales	-	-	\$0
7		601-4 Sales to Public Authorities	2,238,606	2,474,669	(\$236,062)
8		Sub-total	\$ 56,360,788	\$ 59,283,624	(\$2,922,836)
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	-	1,093	(\$1,093)
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ -	\$ 1,093	(\$1,093)
20	604	Private Fire Protection Service	130,949	129,100	\$1,850
21	605	Public Fire Protection Service	4,831	4,831	\$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	86,946	77,501	\$9,445
26		Sub-total	\$ 222,727	\$ 211,432	\$11,295
27		Total Water Service Revenues	\$ 56,583,515	\$ 59,496,149	(\$2,912,634)
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges	571,757	5,220,684	(\$4,648,926)
30	611	Miscellaneous Service Revenues	70,070	96,185	(\$26,115)
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	378,160	(331,360)	\$709,519
34	615	Recycled Water Revenues	-	-	\$0
35		Total Other Water Revenues	\$ 1,019,987	\$ 4,985,509	(\$3,965,522)
36	501	Total operating revenues	\$ 57,603,502	\$ 64,481,658	(\$6,878,156)

**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 Angeles Region

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		46,089	60,353	\$ (14,264)
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			3,045	6,593	\$ (3,548)
7	704	Purchased water	A	B	C	23,501,245	25,494,078	\$ (1,992,833)
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		380	5,631	\$ (5,251)
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			1,447	-	\$ 1,447
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		103	308	\$ (205)
19		<b>Total source of supply expense</b>				\$ 23,552,309	\$ 25,566,962	\$ (2,014,653)
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		499,080	473,286	\$ 25,793
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			(7,246)	22,708	\$ (29,954)
27	724	Pumping labor and expenses	A	B		2,859	2,976	\$ (117)
28	725	Miscellaneous expenses	A			277,361	151,298	\$ 126,063
29	726	Fuel or power purchased for pumping	A	B	C	4,456,024	4,139,911	\$ 316,113
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		89,843	91,419	\$ (1,576)
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		36,258	66,850	\$ (30,592)
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		77,300	131,389	\$ (54,089)
36	733	Maintenance of other pumping plant	A	B		1,052	67,360	\$ (66,308)
37		<b>Total pumping expenses</b>				\$ 5,432,531	\$ 5,147,198	\$ 285,334

**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 Angeles Region

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		31,169	26,494	\$ 4,674
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			134,481	204,294	\$ (69,813)
43	743	Miscellaneous expenses	A	B		58,643	79,219	\$ (20,576)
44	744	Chemicals and filtering materials	A	B		1,051	-	\$ 1,051
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B		10,884	5,477	\$ 5,407
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		93	-	\$ 93
49	748	Maintenance of water treatment equipment	A	B		3,982	6,259	\$ (2,277)
50		<b>Total water treatment expenses</b>				\$ 240,302	\$ 321,742	\$ (81,440)
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		434,338	405,105	\$ 29,234
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			115,065	86,821	\$ 28,244
58	754	Meter expenses	A			53,266	26,104	\$ 27,163
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			506,963	510,874	\$ (3,911)
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		988,720	538,422	\$ 450,298
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		234,123	178,964	\$ 55,159
66	761	Maintenance of trans. and distribution mains	A			118,735	478,391	\$ (359,656)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			153,222	377,858	\$ (224,636)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			28,185	18,868	\$ 9,317
72	765	Maintenance of hydrants	A			327	9,027	\$ (8,700)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		<b>Total transmission and distribution expenses</b>				\$ 2,632,946	\$ 2,630,433	\$ 2,513

**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 Angeles Region

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		361,690	340,664	\$ 21,026
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		2,358	1,358	\$ 999
80	773	Customer records and collection expenses	A			199,730	206,711	\$ (6,981)
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			1,545,604	1,950,085	\$ (404,481)
83	775	Uncollectible accounts	A	B	C	41,723	85,019	\$ (43,296)
84		<b>Total customer account expenses</b>				<b>\$ 2,151,105</b>	<b>\$ 2,583,837</b>	<b>\$ (432,733)</b>
85		<b>VI. SALES EXPENSES</b>						
86		<b>Operation</b>						\$ -
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		<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	16,053	10,019	\$ 6,034
101	792	Office supplies and other expenses	A	B	C	21,375	27,281	\$ (5,906)
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			46,893	30,467	\$ 16,426
105	795	Employees' pensions and benefits	A	B	C	1,572,005	1,601,273	\$ (29,268)
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	-	-	\$ -
108	798	Outside services employed	A			500	-	\$ 500
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			7,404,476	6,725,337	\$ 679,139
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	C	259,296	258,855	\$ 441
114		<b>Total administrative and general expenses</b>				\$ 9,320,597	\$ 8,653,232	\$ 667,365
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	280,585	914,594	\$ (634,008)
118	812	Administrative expenses transferred - Cr.	A	B	C	(277,036)	(303,565)	\$ 26,529
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		<b>Total miscellaneous</b>				\$ 3,550	\$ 611,029	\$ (607,479)
121		<b>Total operating expenses</b>				\$ 43,333,339	\$ 45,514,434	\$ (2,181,094)

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

Line No.	Los Angeles Region  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	\$ (19,133.27)	\$ (19,133.27)
2	California corporate franchise taxes	\$ (514,762.15)	\$ (514,762.15)			
3	Property taxes	\$ 1,222,847.21	\$ 1,222,847.21			
4	Other taxes	\$ 1,214,126.13	\$ 1,214,126.13			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 1,903,077.91	\$ 1,903,077.91	\$ -	\$ -	\$ -



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

STREAMS				FLOW IN .....(unit) <sup>2</sup>				Annual Quantities Diverted .....(Unit) <sup>2</sup>	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right Claim	Capacity	Diversions 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	<sup>1</sup> Depth to Water	Pumping Capacity (GPM)		
<b>Antelope Valley</b>								
<b>Fremont Valley</b>								
6	001-1	6332 Sonoma @ Tuolumne Street	1500333-001	n/a	284	n/a	7	
7	001-2	6332 Sonoma	1500333-003	n/a	284	n/a	7	
<b>Lancaster</b>								
8	001-1	2102 W. Avenue L	1910010-001	8"	356	420	119	
9	001-2	2102 W. Avenue L	1910010-002	n/a	n/a	420	-	
10	001-3	2102 Avenue L & 21St Street West	1910010-005	8	355	600	232	
<b>Leona Valley</b>								
11	001-1	40200 90Th Street West	1910243-006	n/a	5	n/a	-	
12	001-7	40200 90Th Street West	1910243-001	n/a	5	n/a	-	
13	002-1	Across Driveway @ 10060 Leona Ave.	1910243-004	n/a	n/a	n/a	-	
<b>Lake Hughes</b>								
14	001-1	S/S Of Elizabeth Lake Rd. @ Mountain View Rd.	1910242-001	n/a	19	n/a	26	
15	001-2	S/S Of Elizabeth Lake Rd. @ Mountain View Rd.	1910242-008	n/a	22	n/a	-	
16	002-1	E/S Of Muir Dr. 100' S/O New Vale Drive	1910242-002	n/a	17	n/a	-	
17	002-2	E/S Of Muir Dr. 100' S/O New Vale Drive	1910242-005	n/a	14	n/a	29	
18								

TUNNELS AND SPRINGS					FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum			
19	n/a							
20								
21								
22								
23								

Purchased Water for Resale			
<b>Antelope Valley</b>			
<b>Lancaster</b>			
24	Purchased from	AVEK	
25	Annual quantities purchased		10 (AF)
<b>Leona Valley</b>			
26	Purchased from	AVEK	
27	Annual quantities purchased		210 (AF)
<b>Palos Verdes</b>			
28	Purchased from	West Basin Municipal Water District	
29	Annual quantities purchased		13454 (AF)

\* State ditch, pipe line, reservoir, etc., with name, if any.

<sup>1</sup> Average depth to water surface below ground surface.

2 The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet: in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

**SCHEDULE D-2  
Description of Storage Facilities**

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	15	12,137,000	
12	Concrete	15	20,150,000	
13	Total	30	32,287,000	

**SCHEDULE D-3**

**Description of Transmission and Distribution Facilities**

Los Angeles Region

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		-	229		-	9,534		2,675	871
12	Cast Iron (cement lined)									
13	Concrete		-				-		-	-
14	Copper	1,476	428	238						
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	-		-	-	820	57,181		748,464	496,954
19	Welded steel									
20	Wood									
21	Other	9,605	3,156	32,021	499	9,767	18,332	1,033	126,566	94,151
22	Total	11,081	3,584	32,488	499	10,587	85,047	1,033	877,705	591,976

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	-	15	-	-		-		-	13,324
24	Cast Iron (cement lined)									-
25	Concrete	-	-	-	-	-	-	2,438	73,831	76,269
26	Copper							-		2,142
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	23,369	132,913	-	3,419	10,641	-	4,310	7	1,478,078
31	Welded steel									-
32	Wood									-
33	Other	6,985	49,030	138	28,565	24,345	3,380	18,264	23,304	449,141
34	Total	30,354	181,958	138	31,984	34,986	3,380	25,012	97,142	2,018,954

**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	24,506	24,610	0	0
Commercial	711	708	0	0
Industrial	0	0	0	0
Public authorities	268	268	0	0
Irrigation	24	20	0	0
Other (specify)	3,060	3,046	0	0
Agriculture	0	0	0	0
Subtotal	28,569	28,652	0	0
Private fire connections	0	0	192	194
Public fire hydrants	0	0	2,456	2,456
Total	28,569	28,652	2,648	2,650

**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	19,535	19,291
3/4 - in	15	11
1 - in	4,583	4,529
1 1/4 - in	-	-
1 1/2 - in	1,258	1,248
2 - in	688	654
2 1/2 - in	-	-
3 - in	72	65
4 - in	22	22
6 - in	17	15
8 - in	4	4
10 - in	-	-
12 - in	-	-
Other	1	1
Total	26,195	25,840

**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 . . . . .                      | _____ 27 |
| 3. Used, after repair . . . . .                       | _____ 23 |
| 4. Found fast, requiring billing adjustment . . . . . | _____    |

B. Number of Meters in Service Since Last Test

- |   |              |
|---|--------------|
| 1. Ten years or less . . . . .                    | _____ 6,763  |
| 2. More than 10, but less than 15 years . . . . . | _____ 3,770  |
| 3. More than 15 years . . . . .                   | _____ 15,662 |

**SCHEDULE D-7**

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

Classification of Service	During Current Year								Subtotal
	January	February	March	April	May	June	July		
Residential	312	270	271	286	374	455	512		2,480
Commercial	33	32	37	31	70	74	92		370
Industrial	-	-	-	-	-	-	-		-
Public authorities	14	12	12	10	14	20	17		99
Irrigation	-	-	-	-	-	-	-		-
Other (specify) Other Sales & Svc	0	0	1	0	(1)	0	0		1
									-
<b>Total</b>	<b>359</b>	<b>313</b>	<b>321</b>	<b>327</b>	<b>457</b>	<b>549</b>	<b>622</b>		<b>2,950</b>

  

Classification of Service	During Current Year							Subtotal	Total	Total Prior Year
	August	September	October	November	December					
Residential	515	504	477	442	434		2,372	4,852	5,582	
Commercial	129	98	93	77	73		470	840	1,005	
Industrial	-	-	-	-	-		-	-	-	
Public authorities	35	25	29	23	18		130	229	288	
Irrigation	-	-	-	-	-		-	-	0	
Other (specify) Other Sales & Svc	0	0	0	0	0		1	2	3	
									-	
<b>Total</b>	<b>680</b>	<b>627</b>	<b>599</b>	<b>542</b>	<b>525</b>		<b>2,973</b>	<b>5,923</b>	<b>6,877</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 4397.88

Total population served 74,680

## End of Year Balances in Selected Accounts

Los Angeles Region

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

131	Materials and Supplies	\$	<u>1,100,476</u>
100-3	Construction Work in Progress	\$	<u>14,375,396</u>
241	Advances for Construction	\$	<u>2,604,192</u>
265	Contributions in Aid of Construction	\$	<u>3,651,608</u>

**DECLARATION**

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

I, the undersigned \_\_\_\_\_ Tom Scanlon for Jon Yasin  
Name of District Manager or Equivalent (Please Print)  
of \_\_\_\_\_ Los Angeles Region \_\_\_\_\_ District  
Name of District  
of \_\_\_\_\_ California Water Service Company  
Name of Utility  
at \_\_\_\_\_ 5015 West Avenue L-14, Unit 2 Quartz Hill, CA 93536  
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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