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2023
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA-AMERICAN WATER COMPANY
(NAME OF CORPORATION)

Name of District: LARKFIELD Location: LARKFIELD SONOMA
(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 APRIL 30, 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 APRIL 30, 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

water.division@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

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	595				\$ 595
3	302	Franchises and Consents (Schedule A-1c)					\$ -
4	303	Other Intangible Plant	109,369				\$ 109,369
5		Total Intangible Plant	\$ 109,964	\$ -	\$ -	\$ -	\$ 109,964
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 239,992			\$ (26,656)	\$ 213,336
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	217,087	666	(20,833)		\$ 196,920
12	312	Collecting and Impounding Reservoirs	-				\$ -
13	313	Lake, River and Other Intakes	-				\$ -
14	314	Springs and Tunnels	-				\$ -
15	315	Wells	1,971,147		(2,585)		\$ 1,968,562
16	316	Supply Mains	172,839				\$ 172,839
17	317	Other Source of Supply Plant	-				\$ -
18		Total Source of Supply Plant	\$ 2,361,073	\$ 666	\$ (23,418)	\$ -	\$ 2,338,321
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	228,327		(15,696)		\$ 212,631
22	322	Boiler Plant Equipment	-				\$ -
23	323	Other Power Production Equipment	5,367				\$ 5,367
24	324	Pumping Equipment	1,037,558		(45,236)		\$ 992,323
25	325	Other Pumping Plant	-				\$ -
26		Total Pumping Plant	\$ 1,271,252	\$ -	\$ (60,931)	\$ -	\$ 1,210,321
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	451,972		(5,193)		\$ 446,780
30	332	Water Treatment Equipment	1,755,733	115,830	(26,478)		\$ 1,845,085
31		Total Water Treatment Plant	\$ 2,207,705	\$ 115,830	\$ (31,670)	\$ -	\$ 2,291,864

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

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	447,178				\$ 447,178
34	342	Reservoirs and Tanks	1,687,118		(24,130)		\$ 1,662,988
35	343	Transmission and Distribution Mains	5,031,066	1,541,083	(4)		\$ 6,572,146
36	344	Fire Mains	17,961				\$ 17,961
37	345	Services	6,449,236	58,809	(718)		\$ 6,507,327
38	346	Meters	3,574,094	228,001	(866)		\$ 3,801,229
39	347	Meter Installations	-				\$ -
40	348	Hydrants	989,159	42,919			\$ 1,032,078
41	349	Other Transmission and Distribution Plant	-				\$ -
42		Total Transmission and Distribution Plant	\$ 18,195,812	\$ 1,870,812	\$ (25,717)	\$ -	\$ 20,040,908
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	79,468	6,823	(9,828)		\$ 76,463
46	372	Office Furniture and Equipment	60,878	3,342	(3,126)		\$ 61,094
47	373	Transportation Equipment	477	123,960	(477)		\$ 123,960
48	374	Stores Equipment	-				\$ -
49	375	Laboratory Equipment	2,124				\$ 2,124
50	376	Communication Equipment	677,243	19,255			\$ 696,498
51	377	Power Operated Equipment	57,827				\$ 57,827
52	378	Tools, Shop and Garage Equipment	66,496	28,708	(2,208)		\$ 92,996
53	379	Other General Plant	47,020			0	\$ 47,021
54		Total General Plant	\$ 991,533	\$ 182,088	\$ (15,639)	\$ 0	\$ 1,157,983
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	23,970				\$ 23,970
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ 23,970	\$ -	\$ -	\$ -	\$ 23,970
61		Total Utility Plant in Service	\$ 25,401,302	\$ 2,169,396	\$ (157,376)	\$ (26,656)	\$ 27,386,666

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	None				
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
DISTRICT RATE BASE AND WORKING CASH**

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	27,386,666	25,401,302
3		Construction Work in Progress	13,473,139	3,728,535
4		General Office Prorate		
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 40,859,805	\$ 29,129,837
6		Less Accumulated Depreciation		
7		Plant in Service	9,205,733	8,583,972
8		General Office Prorate		
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 9,205,733	\$ 8,583,972
10		Less Other Reserves		
11		Deferred Income Taxes	2,439,732	1,878,257
12		Deferred Investment Tax Credit		
13		Other Reserves	515,532	444,549
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 2,955,264	\$ 2,322,806
15		Less Adjustments		
16		Contributions in Aid of Construction	810,995	829,740
17		Advances for Construction	371,422	377,418
18		Advances for Construction (20 year amortization)	-	72,700
19		Other		
20		Total Adjustments (=Line 16 + Line 17 + Line 18 + Line 19)	\$ 1,182,417	\$ 1,279,858
21		Add Materials and Supplies	13,935	42,333
22		Add Working Cash (=Line 35)	425,624	380,097
23		TOTAL DISTRICT RATE BASE		
24		(=Line 5 - Line 9 - Line 14 - Line 20 + Line 21 + Line 22)	\$ 27,955,949	\$ 17,365,631
Working Cash				
25		Determination of Operational Cash Requirement		
26		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	2,112,971	1,891,289
27		Purchased Power & Commodity for Resale*	121,572	120,114
28		Meter Revenues: Bimonthly Billing	3,192,999	3,025,220
29		Other Revenues: Flat Rate Monthly Billing	40,843	38,014
30		Total Revenues (=Line 28 + Line 29)	\$ 3,233,842	\$ 3,063,234
31		Ratio - Flat Rate to Total Revenues (=Line 29 / Line 30)	0.0126	0.0124
32		5/24 x Line 26 x (100% - Line 31)	434,643	389,129
33		1/24 x Line 26 x Line 31	1,112	978
34		1/12 x Line 27	10,131	10,010
35		Operational Cash Requirement (=Line 32 + Line 33 - Line 34)	\$ 425,624	\$ 380,097
		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

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	8,583,972				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	775,330				
4	(b) Charged to Account 504					
5	(c) Charged to Account 505					
6	(d) Charged to Account 265	23,621				
7	(e) Charged to clearing accounts	(2,859)				
8	(f) Salvage recovered	3,264				
9	(g) All other credits ¹					
10	Total credits	\$ 799,355	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(157,375)				
13	(b) Cost of removal	(20,219)				
14	(c) All other debits ¹					
15	Total debits	\$ (177,594)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 9,205,733	\$ -	\$ -	\$ -	\$ -
17						
18	State method of determining depreciation charges.					
19	NARUC rate depreciation method - straight line					
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - See form 7004 with consolidated report					
24						
25	¹ Indicate the nature of these items and show the accounts affected by the contra entries.					
26						
27						
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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	120,921	5,584	(20,833)	(1)	\$ 105,670
3	312	Collecting and Impounding Reservoirs	-				\$ -
4	313	Lake, river and Other Intakes	-				\$ -
5	314	Springs and Tunnels	-				\$ -
6	315	Wells	1,154,451	64,654	(2,585)		\$ 1,216,519
7	316	Supply Mains	50,595	3,319			\$ 53,914
8	317	Other Source of Supply Plant	-				\$ -
9		Total Source of Supply Plant	\$ 1,325,966	\$ 73,556	\$ (23,418)	\$ (1)	\$ 1,376,103
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	119,873	799	(15,696)		\$ 104,976
13	322	Boiler Plant Equipment	-				\$ -
14	323	Other Power Production Equipment	(6,143)	360			\$ (5,783)
15	324	Pumping Equipment	638,833	39,526	(45,234)		\$ 633,125
16	325	Other Pumping Plant	-				\$ -
17		Total Pumping Plant	\$ 752,563	\$ 40,686	\$ (60,931)	\$ -	\$ 732,318
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	258,899	7,186	(5,192)		\$ 260,893
21	332	Water Treatment Equipment	798,359	61,543	(26,478)	(16,008)	\$ 817,416
22		Total Water Treatment Plant	\$ 1,057,258	\$ 68,730	\$ (31,670)	\$ (16,008)	\$ 1,078,309
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	184,259	11,716			\$ 195,975
26	342	Reservoirs and Tanks	754,589	28,537	(24,130)		\$ 758,997
27	343	Transmission and Distribution Mains	2,417,935	109,276	(4)	(18)	\$ 2,527,190
28	344	Fire Mains	4,102	323			\$ 4,425
29	345	Services	1,151,647	187,922	(718)	(31)	\$ 1,338,820
30	346	Meters	424,986	211,352	(866)	(338)	\$ 635,134
31	347	Meter Installations	47				\$ 47
32	348	Hydrants	150,882	22,266			\$ 173,148
33	349	Other Transmission and Distribution Plant	-				\$ -
34		Total Transmission and Distribution Plant	\$ 5,088,447	\$ 571,393	\$ (25,717)	\$ (387)	\$ 5,633,735
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	11,927	3,354	(9,828)	(552)	\$ 4,901
38	372	Office Furniture and Equipment	32,683	1,974	(3,126)	(6)	\$ 31,525
39	373	Transportation Equipment	(3,505)	(3)	(477)		\$ (3,985)
40	374	Stores Equipment	-				\$ -
41	375	Laboratory Equipment	(250)	50			\$ (200)
42	376	Communication Equipment	158,995	26,043			\$ 185,037
43	377	Power Operated Equipment	23,337	2,191			\$ 25,528
44	378	Tools, Shop and Garage Equipment	35,909	2,252	(2,208)		\$ 35,953
45	379	Other General Plant	78,592	5,050			\$ 83,642
46	390	Other Tangible Property	22,050	817			\$ 22,867
47	391	Water Plant Purchased	-				\$ -
48		Total General Plant	\$ 359,737	\$ 41,727	\$ (15,639)	\$ (558)	\$ 385,267
49		Total	\$ 8,583,972	\$ 796,091	\$ (157,375)	\$ (16,955)	\$ 9,205,733

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	2,173,202	2,000,251	\$ 172,951
4		601-1.2 Residential Low Income Discount (Debit)			\$ -
5		601-2 Commercial Sales	1,045,423	950,288	\$ 95,135
6		601-3 Industrial Sales			\$ -
7		601-4 Sales to Public Authorities	22,316	17,838	\$ 4,478
8		Sub-total	\$ 3,240,942	\$ 2,968,377	\$ 272,565
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales			\$ -
11		602-1.2 Residential Low Income Discount (Debit)			\$ -
12		602-2 Commercial Sales			\$ -
13		602-3 Industrial Sales			\$ -
14		602-4 Sales to Public Authorities			\$ -
15		Sub-total	\$ -	\$ -	\$ -
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales			\$ -
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ -	\$ -	\$ -
20	604	Private Fire Protection Service	40,889	37,417	\$ 3,472
21	605	Public Fire Protection Service			\$ -
22	606	Sales to Other Water Utilities for Resale			\$ -
23	607	Sales to Governmental Agencies by Contracts			\$ -
24	608	Interdepartmental Sales			\$ -
25	609	Other Sales or Service	1,217	79	\$ 1,138
26		Sub-total	\$ 42,106	\$ 37,496	\$ 4,610
27		Total Water Service Revenues	\$ 3,283,048	\$ 3,005,873	\$ 277,175
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues	2,213	(864)	\$ 3,077
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	19,631	481,931	\$ (462,300)
34	615	Recycled Water Revenues			\$ -
35		Total Other Water Revenues	\$ 21,844	\$ 481,067	\$ (459,223)
36	501	Total operating revenues	\$ 3,304,892	\$ 3,486,940	\$ (182,048)

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B			\$ -	
4	701	Operation supervision, labor and expenses			C		\$ -	
5	702	Operation labor and expenses	A	B	12,301	10,743	\$ 1,558	
6	703	Miscellaneous expenses	A		28,450	11,231	\$ 17,219	
7	704	Purchased water	A	B	C	426,856	317,059	\$ 109,797
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B	3,237	3,684	\$ (447)	
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	658	2,947	\$ (2,289)	
19		Total source of supply expense			\$ 471,503	\$ 345,664	\$ 125,839	
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B			\$ -	
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			\$ -	
28	725	Miscellaneous expenses	A			-	\$ 61	
29	726	Fuel or power purchased for pumping	A	B	C	121,572	120,114	\$ 1,458
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B			\$ -	
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	902	519	\$ 383	
35	732	Maintenance of power pumping equipment	A	B			\$ -	
36	733	Maintenance of other pumping plant	A	B	8		\$ 8	
37		Total pumping expenses			\$ 122,481	\$ 120,694	\$ 1,787	

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

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		4,497	1,154	\$ 3,343
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			127,064	151,509	\$ (24,445)
43	743	Miscellaneous expenses	A	B		62,825	86,659	\$ (23,834)
44	744	Chemicals and filtering materials	A	B		54,289	(1,136)	\$ 55,425
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B				\$ -
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		4,332	(4,922)	\$ 9,254
50		Total water treatment expenses				\$ 253,007	\$ 233,264	\$ 19,743
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		53,124	53,173	\$ (49)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			10,071	13,969	\$ (3,898)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A					\$ -
58	754	Meter expenses	A					\$ -
59	755	Customer installations expenses	A					\$ -
60	756	Miscellaneous expenses	A			19,666	29,337	\$ (9,671)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		4,142	3,420	\$ 722
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		2,082	1,784	\$ 298
66	761	Maintenance of trans. and distribution mains	A			24,757	13,506	\$ 11,251
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			844	966	\$ (122)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			952	652	\$ 300
72	765	Maintenance of hydrants	A			1,275	1,844	\$ (569)
73	766	Maintenance of miscellaneous plant	A			98,528	85,859	\$ 12,669
74		Total transmission and distribution expenses				\$ 215,441	\$ 204,510	\$ 10,931

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

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		27,615	16,853	\$ 10,762
78	771	Superv., meter read., other customer acct expenses						\$ -
79	772	Meter reading expenses	A	B		7,276	6,063	\$ 1,213
80	773	Customer records and collection expenses	A			3,056	8,969	\$ (5,913)
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			7,829	2,929	\$ 4,900
83	775	Uncollectible accounts ¹	A	B	C	10,113	30,766	\$ (20,653)
84		Total customer account expenses				\$ 55,889	\$ 65,580	\$ (9,691)
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B				\$ -
88	781	Sales expenses						\$ -
89	782	Demonstrating selling expenses	A					\$ -
90	783	Advertising expenses	A					\$ -
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		Total sales expenses				\$ -	\$ -	\$ -
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses						\$ -
97		Total recycled water expenses				\$ -	\$ -	\$ -
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	161,962	145,184	\$ 16,778
101	792	Office supplies and other expenses	A	B	C	997	939	\$ 58
102	793	Property insurance	A					\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			7,350	7,752	\$ (402)
105	795	Employees' pensions and benefits	A	B	C	153,813	128,575	\$ 25,238
106	796	Franchise requirements	A	B	C			\$ -
107	797	Regulatory commission expenses	A	B	C			\$ -
108	798	Outside services employed	A			2,792	1,103	\$ 1,689
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses						\$ -
111	799	Miscellaneous general expenses	A			173,058	180,021	\$ (6,963)
112		Maintenance						
113	805	Maintenance of general plant	A	B	C			\$ -
114		Total administrative and general expenses				\$ 499,973	\$ 463,574	\$ 36,399
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	59,675	70,547	\$ (10,872)
118	812	Administrative expenses transferred - Cr. ¹	A	B	C	412,631	386,298	\$ 26,333
119	813	Duplicate charges - Credit CA_AM - Allocated Return on Rate Base ¹	A	B	C	32,484	31,924	\$ 560
120		Total miscellaneous				\$ 504,790	\$ 488,769	\$ 16,021
121		Total operating expenses				\$ 2,123,084	\$ 1,922,055	\$ 201,029

¹ Amounts reflect allocated expenses consistent with methodology employed in the authorized GRC revenue requirement.

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	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	\$ 153,261	153,261
2	California corporate franchise taxes	\$ -				
3	Property taxes	\$ 241,954	241,954			
4	Other taxes - state income tax	\$ 72,781	72,781			
5	Other taxes - state unemployment insurance tax	\$ 2,307	1,774			533
6	Other taxes - other state and local taxes	\$ 9,785			9,785	
7	Other taxes - federal unemployment insurance tax	\$ 569	440			129
8	Other taxes - Fed. Ins. Contr. Act (old age retire.)	\$ 54,088	40,758			13,330
9	Other taxes - licenses	\$ 1,763	1,763			
10	Other taxes - federal deferred and ITC	\$ (11,427)	(11,427)			
11	Other taxes - state deferred	\$ 9,994	9,994			
12		\$ -				
13		\$ -				
14	Total	\$ 535,075	\$ 511,298	\$ -	\$ 9,785	\$ 13,992

**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	NA								
2									
3									
4									
5									

WELLS							Annual Quantities Pumped(Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²		
6	See Addendum Reference Schedule D-1 Larkfield							
7								
8								
9								
10								

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

Purchased Water for Resale

16	Purchased from - See Addendum Reference Schedule D-1 Larkfield						
17	Annual quantities purchased	82,463			(Unit chosen) ²	1,000 gallons	
18							
19							

* State ditch, pipe line, reservoir, etc., with name, if any.
¹ Average depth to water surface below ground surface.
² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

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

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	4	725,000	Gallons
12	Concrete	2	474,000	Gallons
13	Total	6	1,199,000	

California - American Water Company
Schedule Attached to and Made as Part of
Annual Report to the Public Utilities Commission State of California
Schedule D-1 Larkfield District
Addendum - Wells / Treated/ Purchased Water

System	Name	Well Casing Dimension (Inches)	Depth to Water 12/31/2023 (Feet)	Pumping Capacity (GPM)	Production 2023 (1,000 Gals)
Larkfield	Well 1A	12 x 540	59.5	85	12,720
Larkfield	Well 3A	16 x 548	47.4	450	75,047
Larkfield	Well 4A	12 x 355	63.3	350	58,257
Larkfield	Well 5	12 x 282	106.2	80	10,973
TOTAL WATER PRODUCED BY WELLS (into Larkfield Treatment Plant)					156,997
Larkfield	Less: Water used by Larkfield Treatment Plant ¹	NA	NA	NA	11,852
TOTAL TREATED WATER FROM LARKFIELD TREATMENT PLANT(to Distribution System)					168,849
Larkfield	Aqueduct (Sonoma County Water Agency)	NA	NA	NA	82,463
TOTAL PURCHASED WATER (to Distribution System)					82,463
TOTAL SYSTEM DELIVERY LARKFIELD					251,312

¹ Variance between the water produced by the wells into the treatment plant and the treated water leaving the plant is due to the Backwash Recovery Pump.

SCHEDULE D-3

Description of Transmission and Distribution Facilities

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) **Not Applicable**

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	NA	NA	NA	NA	NA	NA	NA	NA
2	Flume	NA	NA	NA	NA	NA	NA	NA	NA
3	Lined conduit	NA	NA	NA	NA	NA	NA	NA	NA
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) **Not Applicable**

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	NA	NA	NA	NA	NA	NA	NA	-
7	Flume	NA	NA	NA	NA	NA	NA	NA	-
8	Lined conduit	NA	NA	NA	NA	NA	NA	NA	-
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						91		195	379
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos			15			7,218		33,533	23,315
19	Welded steel									
20	Wood									
21	Other - Galvanized					144				
22	Other - PVC	35		12			366		509	13,886
23	Other - Ductile Iron			26			86		155	3,599
24	Other - PE									273
25	Other - Unknown	30		27		370	1,761		12,559	42,085
26	Total	65	-	81	-	514	9,522	-	46,951	83,537

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Continued

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
27	Cast Iron		1,666	1,261						3,592
28	Cast Iron (cement lined)									-
29	Concrete									-
30	Copper									-
31	Riveted steel									-
32	Standard screw									-
33	Screw or welded casing									-
34	Cement - asbestos	1,063	4,343							69,487
35	Welded steel									-
36	Wood									-
37	Other - Galvanized									144
38	Other - PVC	931	6,503							22,242
39	Other - Ductile Iron		869							4,735
40	Other - PE									273
41	Other - Unknown	8,394	16,012							81,238
42	Total	10,388	29,393	1,261	-	-	-	-	-	181,712

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	2,006	2,016		
Commercial	323	319		
Industrial				
Public authorities	3	3		
Irrigation				
Other (Co. Acct.)	1	1		
Agriculture				
Subtotal	2,333	2,339	-	-
Private fire connections			58	58
Public fire hydrants			272	277
Total	2,333	2,339	330	335

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	1,343	1,326
3/4 - in	267	261
1 - in	165	164
1 1/2 - in	566	547
2 - in	39	39
3 - in	11	
4 - in	6	5
6 - in	1	1
8 - in		
10 - in		
12 - in		
Other (unknown)		
Total	2,398	2,343

SCHEDULE D-6	
Meter Testing Data	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	_____ -
2. Used, before repair	_____ -
3. Used, after repair	_____ -
4. Found fast, requiring billing adjustment	_____ -
B. Number of Meters in Service Since Last Test	
1. Ten years or less	_____ 1,470
2. More than 10, but less than 15 years	_____ 67
3. More than 15 years	_____ 847

SCHEDULE D-7

Water Delivered to Metered Customers by Months and Years in 1,000 Gallons (Unit Chosen)¹

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	8,193	7,290	6,488	8,789	9,468	13,596	15,777	69,600
Commercial	5,859	5,029	4,374	5,487	5,175	7,111	8,100	41,134
Industrial	-	-	-	-	-	-	-	-
Public authorities	131	129	126	178	178	188	125	1,055
Irrigation	-	-	-	-	-	-	-	-
Other (Fire, Co Acct., Misc)	-	-	-	-	-	-	-	-
Other								-
Total	14,183	12,449	10,988	14,454	14,821	20,894	24,002	111,790

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	15,261	17,783	15,477	13,081	9,530	71,133	140,733	139,469	
Commercial	7,492	8,311	8,321	6,523	5,423	36,071	77,206	81,009	
Industrial	-	-	-	-	-	-	-	-	
Public authorities	102	143	165	161	138	709	1,765	1,567	
Irrigation	-	-	-	-	-	-	-	-	
Other (Fire, Co Acct., Misc)	24	86	3	12	1	126	126	5	
Other								-	
Total	22,879	26,323	23,967	19,777	15,094	108,039	219,829	222,050	

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

² Population served is the total number of service connections (See D-4, not including hydrants) x 3.3 (Title 22, Division 4, Article 2, Section 64412.A.2)

Total acres irrigated _____ NA
Total population served² _____ 7,910

End of Year Balances in Selected Accounts

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

131	Materials and Supplies	\$ <u>13,935</u>
100-3	Construction Work in Progress	\$ <u>13,473,139</u>
241	Advances for Construction	\$ <u>371,422</u>
265	Contributions in Aid of Construction	\$ <u>810,995</u>

DECLARATION

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

I, the undersigned _____ Garry Hofer
Name of District Manager or Equivalent (Please Print)
of _____ Larkfield _____ District
Name of District
of _____ California-American Water Company _____
Name of Utility
at _____ 4787 Old Redwood Highway, Santa Rosa, CA 95403 _____
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.

Vice President, Operations
Title (Please Print)

/s/ Garry Hofer
Signature

626-614-2510
Telephone Number

06/28/2024
Date

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