

Received _____

Examined _____

U# _____

2023
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA-AMERICAN WATER COMPANY
(NAME OF CORPORATION)

Name of District: LOS ANGELES Location: LOS ANGELES COUNTY
(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

TABLE OF CONTENTS

	<u>Page</u>
Instructions	3
Schedule A-1a - Account 100.1 - Utility Plant in Service	4-5
Schedule A-1b - Account 101 - Recycled Water Utility Plant	5
Schedule A-1c - Account 302 - Franchises and Consents	5
Schedule A-4 - District Rate Base and Working Cash	6
Schedule A-5 - Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves	7
Schedule A-5a - Account 250 - Analysis of Entries in Depreciation Reserve	8
Schedule B-1 - Account 501 - Operating Revenues	9
Schedule B-2 - Account 502 - Operating Expenses - For Class A, B, and C Water Utilities	10-12
Schedule B-4 - Account 507 - Taxes Charged During Year	13
Schedule D-1 - Sources of Supply and Water Developed	14
Schedule D-2 - Description of Storage Facilities	14
Schedule D-3 - Description of Transmission and Distribution Facilities	15
Schedule D-4 - Number of Active Service Connections	16
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	16
Schedule D-6 - Meter Testing Data	16
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	17
End of Year Balances in Selected Accounts	18
Declaration	19
Index	20

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	3,669				\$ 3,669
3	302	Franchises and Consents (Schedule A-1c)	33,717				\$ 33,717
4	303	Other Intangible Plant					\$ -
5		Total Intangible Plant	\$ 37,386	\$ -	\$ -	\$ -	\$ 37,386
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 38,272,002	\$ 3,754		\$ 10,773,409	\$ 49,049,165
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	1,349,289	28,845			\$ 1,378,134
12	312	Collecting and Impounding Reservoirs	55,920				\$ 55,920
13	313	Lake, River and Other Intakes	350,313				\$ 350,313
14	314	Springs and Tunnels	-				\$ -
15	315	Wells	17,223,100	(1,457,398)	(33,633)	3,361,488	\$ 19,093,557
16	316	Supply Mains	288,748		(4,191)		\$ 284,557
17	317	Other Source of Supply Plant	-				\$ -
18		Total Source of Supply Plant	\$ 19,267,370	\$ (1,428,554)	\$ (37,824)	\$ 3,361,488	\$ 21,162,480
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	2,505,975	3,759	(38,280)	174,123	\$ 2,645,576
22	322	Boiler Plant Equipment	-				\$ -
23	323	Other Power Production Equipment	32,583				\$ 32,583
24	324	Pumping Equipment	21,251,702	521,872	(749,489)	547,455	\$ 21,571,539
25	325	Other Pumping Plant	-				\$ -
26		Total Pumping Plant	\$ 23,790,259	\$ 525,630	\$ (787,769)	\$ 721,578	\$ 24,249,698
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	419,376		(33,685)		\$ 385,691
30	332	Water Treatment Equipment	3,266,563	50,412	(24,075)	30,063	\$ 3,322,963
31		Total Water Treatment Plant	\$ 3,685,939	\$ 50,412	\$ (57,760)	\$ 30,063	\$ 3,708,654

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	198,959				\$ 198,959
34	342	Reservoirs and Tanks	11,955,546	13,156	(556,394)	65,143	\$ 11,477,451
35	343	Transmission and Distribution Mains	79,824,101	2,288,953	(2,413)	8,198,110	\$ 90,308,751
36	344	Fire Mains	-				\$ -
37	345	Services	40,214,559	2,353,257	(181,102)	4,476,444	\$ 46,863,158
38	346	Meters	11,582,457	1,330,360	(39,182)	423,493	\$ 13,297,129
39	347	Meter Installations	456,575				\$ 456,575
40	348	Hydrants	6,873,452	241,960	(28,169)	284,557	\$ 7,371,800
41	349	Other Transmission and Distribution Plant	169,826				\$ 169,826
42		Total Transmission and Distribution Plant	\$ 151,275,476	\$ 6,227,687	\$ (807,261)	\$ 13,447,746	\$ 170,143,649
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	1,111,273	91,913	(118,246)	53,091	\$ 1,138,030
46	372	Office Furniture and Equipment	461,341	28,315			\$ 489,656
47	373	Transportation Equipment	273,977	156,148			\$ 430,125
48	374	Stores Equipment	2,503			(1)	\$ 2,502
49	375	Laboratory Equipment	4,802				\$ 4,802
50	376	Communication Equipment	3,623,548	239,073	(2,500)		\$ 3,860,121
51	377	Power Operated Equipment	33,345	8,030			\$ 41,375
52	378	Tools, Shop and Garage Equipment	194,333	219,373			\$ 413,706
53	379	Other General Plant	207,952	(596)			\$ 207,356
54		Total General Plant	\$ 5,913,074	\$ 742,255	\$ (120,746)	\$ 53,090	\$ 6,587,673
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property					\$ -
58	391	Utility Plant Purchased	33,898,874			(33,898,874)	\$ -
59	392	Utility Plant Sold	-				\$ -
60		Total Undistributed Items	\$ 33,898,874	\$ -	\$ -	\$ (33,898,874)	\$ -
61		Total Utility Plant in Service	\$ 276,140,380	\$ 6,121,185	\$ (1,811,360)	\$ (5,511,499)	\$ 274,938,705

*Other debits of (\$5,511,499) is primarily adjustment related to acquisition of Bellflower

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	See Addendum Reference Schedule A-1c				33,717
2					
3					
4					
5				Total	\$ 33,717

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	274,938,705	276,140,480
3		Construction Work in Progress	19,841,201	10,751,050
4		General Office Prorate - CA-AM CWIP Adjustments*	(854,116)	(718,880)
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 293,925,790	\$ 286,172,650
6		Less Accumulated Depreciation		
7		Plant in Service	76,671,391	78,061,116
8		General Office Prorate		
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 76,671,391	\$ 78,061,116
10		Less Other Reserves		
11		Deferred Income Taxes	19,823,986	16,918,231
12		Deferred Investment Tax Credit	4,272	13,944
13		Other Reserves	4,188,942	4,004,234
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 24,017,200	\$ 20,936,409
15		Less Adjustments		
16		Contributions in Aid of Construction	15,217,552	12,278,643
17		Advances for Construction	1,019,332	1,043,339
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 16,236,884	\$ 13,321,982
20		Add Materials and Supplies	382,115	281,529
21		Add Working Cash (=Line 34)	4,422,884	4,628,618
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 181,805,314	\$ 178,763,290
Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	22,439,705	23,517,624
26		Purchased Power & Commodity for Resale*	2,637,307	2,821,999
27		Meter Revenues: Bimonthly Billing	45,059,261	41,790,248
28		Other Revenues: Flat Rate Monthly Billing	392,288	384,350
29		Total Revenues (=Line 27 + Line 28)	\$ 45,451,549	\$ 42,174,598
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0086	0.0091
31		5/24 x Line 25 x (100% - Line 30)	4,634,590	4,854,854
32		1/24 x Line 25 x Line 30	8,070	8,930
33		1/12 x Line 26	219,776	235,167
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 4,422,884	\$ 4,628,618
		Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

*Los Angeles CWIP adjustments as authorized in decision D.21-11-2018

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	78,061,116		90,077		
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	5,569,533				
4	(b) Charged to Account 504					
5	(c) Charged to Account 505			45,039		
6	(d) Charged to Account 265	458,933				
7	(e) Charged to clearing accounts	(20,124)				
8	(f) Salvage recovered	129,869				
9	(g) All other credits ¹					
10	Total credits	\$ 6,138,212	\$ -	\$ 45,039	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(1,811,360)				
13	(b) Cost of removal	(749,007)				
14	(c) All other debits ¹	(4,967,570)				
15	Total debits	\$ (7,527,937)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 76,671,391	\$ -	\$ 135,116	\$ -	\$ -
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 on the consolidated report					
24						
25	¹ Indicate the nature of these items and show the accounts affected by the contra entries.					
26	Other Credits in the amount of \$-4,967,570 primarily represents adjustment related to acquisition of Bellflower					
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						

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	89,536	57,744		(765)	\$ 146,515
3	312	Collecting and Impounding Reservoirs	22,110	761			\$ 22,871
4	313	Lake, river and Other Intakes	15,274	8,828			\$ 24,102
5	314	Springs and Tunnels	-				\$ -
6	315	Wells	6,024,350	1,729,031	(33,633)		\$ 7,719,748
7	316	Supply Mains	122,371	4,735	(4,191)		\$ 122,915
8	317	Other Source of Supply Plant	-				\$ -
9		Total Source of Supply Plant	\$ 6,273,641	\$ 1,801,098	\$ (37,824)	\$ (765)	\$ 8,036,150
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	640,245	141,547	(38,280)	0	\$ 743,512
13	322	Boiler Plant Equipment	-				\$ -
14	323	Other Power Production Equipment	17,633	1,241			\$ 18,874
15	324	Pumping Equipment	6,237,548	855,876	(749,489)	(56,584)	\$ 6,287,351
16	325	Other Pumping Plant	-				\$ -
17		Total Pumping Plant	\$ 6,895,426	\$ 998,664	\$ (787,769)	\$ (56,584)	\$ 7,049,737
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	100,569	4,666	(33,685)		\$ 71,551
21	332	Water Treatment Equipment	889,617	60,211	(24,075)	(43,697)	\$ 882,055
22		Total Water Treatment Plant	\$ 990,186	\$ 64,877	\$ (57,760)	\$ (43,697)	\$ 953,606
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	19,093	9,729			\$ 28,822
26	342	Reservoirs and Tanks	3,213,893	164,545	(556,394)	(76,603)	\$ 2,745,440
27	343	Transmission and Distribution Mains	29,604,708	7,267,220	(2,413)	(158,744)	\$ 36,710,770
28	344	Fire Mains	-				\$ -
29	345	Services	8,083,327	4,478,657	(181,102)	(273,221)	\$ 12,107,660
30	346	Meters	3,252,698	837,118	(39,182)	(38,634)	\$ 4,012,001
31	347	Meter Installations	316,475	20,044			\$ 336,519
32	348	Hydrants	1,977,700	400,961	(28,169)	(38,160)	\$ 2,312,332
33	349	Other Transmission and Distribution Plant	160,672				\$ 160,672
34		Total Transmission and Distribution Plant	\$ 46,628,566	\$ 13,178,273	\$ (807,261)	\$ (585,362)	\$ 58,414,216
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	434,207	50,937	(118,246)	(382)	\$ 366,517
38	372	Office Furniture and Equipment	106,223	29,928		(19)	\$ 136,132
39	373	Transportation Equipment	91,030	59,018		56,570	\$ 206,618
40	374	Stores Equipment	2,332	20			\$ 2,352
41	375	Laboratory Equipment	94				\$ 94
42	376	Communication Equipment	1,170,686	180,689	(2,500)	(239)	\$ 1,348,636
43	377	Power Operated Equipment	23,385			(819)	\$ 22,567
44	378	Tools, Shop and Garage Equipment	77,158	6,540		(141)	\$ 83,557
45	379	Other General Plant	39,319			12,300	\$ 51,619
46	390	Other Tangible Property	(409)				\$ (409)
47	391	Water Plant Purchased	15,329,272	(15,329,272)			\$ -
48		Total General Plant	\$ 17,273,298	\$ (15,002,140)	\$ (120,746)	\$ 67,271	\$ 2,217,683
49		Total	\$ 78,061,116	\$ 1,040,773	\$ (1,811,360)	\$ (619,138)	\$ 76,671,391

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	32,363,765	29,816,826	\$ 2,546,939
4		601-1.2 Residential Low Income Discount (Debit)			\$ -
5		601-2 Commercial Sales	11,421,624	9,840,343	\$ 1,581,281
6		601-3 Industrial Sales	406,034	390,116	\$ 15,918
7		601-4 Sales to Public Authorities	1,798,404	1,846,161	\$ (47,757)
8		Sub-total	\$ 45,989,827	\$ 41,893,446	\$ 4,096,381
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	392,275	378,758	\$ 13,517
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	51,132	46,800	\$ 4,332
26		Sub-total	\$ 443,407	\$ 425,558	\$ 17,849
27		Total Water Service Revenues	\$ 46,433,234	\$ 42,319,004	\$ 4,114,230
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues	85,370	54,104	\$ 31,266
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	512,971	8,176,047	\$ (7,663,076)
34	615	Recycled Water Revenues			\$ -
35		Total Other Water Revenues	\$ 598,341	\$ 8,230,151	\$ (7,631,810)
36	501	Total operating revenues	\$ 47,031,575	\$ 50,549,155	\$ (3,517,580)

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					\$ -	
5	702	Operation labor and expenses	A	B	(62)	894	\$ (956)	
6	703	Miscellaneous expenses	A		8,242	16	\$ 8,226	
7	704	Purchased water	A	B	C	6,375,681	8,340,154	\$ (1,964,473)
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B			\$ -	
10	706	Maintenance of structures and facilities					\$ -	
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		(103)	7,224	\$ (7,327)	
17	712	Maintenance of supply mains	A				\$ -	
18	713	Maintenance of other source of supply plant	A	B	22,731	32,349	\$ (9,618)	
19		Total source of supply expense			\$ 6,406,489	\$ 8,380,637	\$ (1,974,148)	
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B			\$ -	
23	721	Operation supervision labor and expense					\$ -	
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		(178)	149	\$ (327)	
29	726	Fuel or power purchased for pumping	A	B	C	2,528,448	2,722,520	\$ (194,072)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B	98,675	90,728	\$ 7,947	
32	729	Maintenance of structures and equipment					\$ -	
33	730	Maintenance of structures and improvements	A	B			\$ -	
34	731	Maintenance of power production equipment	A	B	709	1,377	\$ (668)	
35	732	Maintenance of power pumping equipment	A	B			\$ -	
36	733	Maintenance of other pumping plant	A	B	186,902	157,103	\$ 29,799	
37		Total pumping expenses			\$ 2,814,556	\$ 2,971,877	\$ (157,321)	

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			\$ -	
41	741	Operation supervision, labor and expenses			C		\$ -	
42	742	Operation labor and expenses	A			345,323	272,608	\$ 72,715
43	743	Miscellaneous expenses	A	B		550,504	229,011	\$ 321,493
44	744	Chemicals and filtering materials	A	B		226,292	195,436	\$ 30,856
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		67,599	81,516	\$ (13,917)
50		Total water treatment expenses				\$ 1,189,718	\$ 778,571	\$ 411,147
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		278,225	334,478	\$ (56,254)
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					\$ -
58	754	Meter expenses	A			1,250	417	\$ 833
59	755	Customer installations expenses	A					\$ -
60	756	Miscellaneous expenses	A			157,286	248,881	\$ (91,595)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		108,383	72,210	\$ 36,173
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		4,222	3,605	\$ 617
66	761	Maintenance of trans. and distribution mains	A			104,902	31,541	\$ 73,361
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			719	517	\$ 202
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			2,244	4,944	\$ (2,700)
72	765	Maintenance of hydrants	A			47,669	25,818	\$ 21,851
73	766	Maintenance of miscellaneous plant	A			1,115,216	1,302,101	\$ (186,885)
74		Total transmission and distribution expenses				\$ 1,820,115	\$ 2,024,512	\$ (204,397)

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		-	2,019	\$ (2,019)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		268,154	261,326	\$ 6,828
80	773	Customer records and collection expenses	A			508,073	421,067	\$ 87,006
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			43,103	(98,504)	\$ 141,607
83	775	Uncollectible accounts ¹	A	B	C	182,042	379,045	\$ (197,003)
84		Total customer account expenses				\$ 1,001,372	\$ 964,953	\$ 36,419
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B				\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A					\$ -
90	783	Advertising expenses	A					\$ -
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		Total sales expenses				\$ -	\$ -	\$ -
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses						\$ -
97		Total recycled water expenses				\$ -	\$ -	\$ -
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	1,163,580	1,141,829	\$ 21,751
101	792	Office supplies and other expenses	A	B	C	7,796	(785)	\$ 8,581
102	793	Property insurance	A					\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			51,506	51,700	\$ (194)
105	795	Employees' pensions and benefits	A	B	C	963,457	818,006	\$ 145,451
106	796	Franchise requirements	A	B	C			\$ -
107	797	Regulatory commission expenses	A	B	C			\$ -
108	798	Outside services employed	A			53,740	45,851	\$ 7,889
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			1,277,711	1,299,161	\$ (21,450)
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	168,988	114,690	\$ 54,298
114		Total administrative and general expenses				\$ 3,686,777	\$ 3,470,452	\$ 216,325
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	31,669	37,568	\$ (5,899)
118	812	Administrative expenses transferred - Cr. ¹	A	B	C	5,206,715	4,874,439	\$ 332,276
119	813	Duplicate charges - Credit CA_AM - Allocated Return on Rate Base ¹	A	B	C	409,898	402,833	\$ 7,065
120		Total miscellaneous				\$ 5,648,283	\$ 5,314,840	\$ 333,443
121		Total operating expenses				\$ 22,567,310	\$ 23,905,842	\$ (1,338,532)

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	\$ 1,933,906	1,933,906			
2	California corporate franchise taxes	\$ -				
3	Property taxes	\$ 2,076,761	2,076,761			
4	Other taxes - state income tax	\$ 918,371	918,371			
5	Other taxes - state unemployment insurance tax	\$ 18,527	13,912			4,615
6	Other taxes - other state and local taxes	\$ 84,601			84,601	
7	Other taxes - federal unemployment insurance tax	\$ 4,513	3,397			1,116
8	Other taxes - Fed. Ins. Contr. Act (old age retire.)	\$ 426,460	311,223			115,237
9	Other taxes - licenses	\$ 66,260	66,260			
10	Other taxes - federal deferred and ITC	\$ (153,864)	(153,864)			
11	Other taxes - state deferred	\$ 126,114	126,114			
12		\$ -				
13		\$ -				
14	Total	\$ 5,501,649	\$ 5,296,080	\$ -	\$ 84,601	\$ 120,968

**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	NA						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 Los Angeles				NA	NA	NA	NA
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	NA	NA	NA	NA	NA	NA
12							
13							
14							
15							

Purchased Water for Resale			
16	Purchased from - See Addendum Reference Schedule D-1 Los Angeles		
17	Annual quantities purchased	812,353	(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	11	16,345,000	Gallons
7	Earth	2	2,550,000	Gallons
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	12	4,910,800	Gallons
12	Concrete			
13	Total	25	23,805,800	Gallons

Note - Schedule D-2 includes Los Angeles, Rio Plaza, East Pasadena and Bellflower Systems

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 Los Angeles District includes Rio Plaza, East Pasadena and Bellflower
Addendum - Wells / Treated/ Purchased Water

System	Name	Well Casing Dimension (Inches x Feet)	Depth to Water 12/31/2023 (Feet)	Pumping Capacity (GPM)	Production 2023 (1,000 Gals)
Baldwin Hills	48th Street Well	16 x 964	144	700	143,489
Baldwin Hills	Arlington Well	16 x 1000	147	Out of Serv	0
Baldwin Hills	Crenshaw Well	16 x 800	130	350	0
Baldwin Hills	Vernon #2 Well	16 x 1250	N/A	Out of Serv	0
Baldwin Hills	Vernon #3 Well	20 x 1275	114	750	321,209
TOTAL PRODUCED BY WELLS (to Distribution System)					464,698
Baldwin Hills	West Basin #22	NA	NA	NA	8,467
Baldwin Hills	West Basin #27	NA	NA	NA	305,513
TOTAL PURCHASED WATER (to Distribution System)					313,981
TOTAL SYSTEM DELIVERY BALDWIN HILLS					778,678
Bellflower	BELLFLOWER HC WELL #1	20 x 1200	N/A	3,600	0
TOTAL PRODUCED BY WELLS (to Distribution System)					0
Bellflower	CARFAX/NAVA INTERCONNECTION	NA	NA	NA	25,419
Bellflower	LAKEWOOD/WALNUT INTERCONNECTION	NA	NA	NA	2,106
Bellflower	MAPLEDALE/VAN RUITER INTERCONNECTION	NA	NA	NA	24,235
Bellflower	SYSTEM 1 INTERCONNECTION	NA	NA	NA	0
Bellflower	DUNBAR INTERCONNECTION	NA	NA	NA	33,073
Bellflower	SOMERSET/LEAHY INTERCONNECTION	NA	NA	NA	30,272
Bellflower	BELLFLOWER/SOMERSET INTERCONNECTION	NA	NA	NA	5,207
Bellflower	BLAINE AVENUE INTERCONNECTION	NA	NA	NA	9,330
Bellflower	BELLFLOWER/FOSTER ROAD INTERCONNECTION	NA	NA	NA	21,561
Bellflower	PALO VERDE/ARTESIA	NA	NA	NA	25,571
Bellflower	FELSON STREET #1	NA	NA	NA	6,027
Bellflower	FELSON STREET #2	NA	NA	NA	0
Bellflower	15123 BELLFLOWER BLVD	NA	NA	NA	93
Bellflower	10302 FELSON STREET	NA	NA	NA	126
Bellflower	10303 FELSON STREET	NA	NA	NA	90
Bellflower	15127 BELLFLOWER BLVD	NA	NA	NA	186
Bellflower	15133 BELLFLOWER BLVD	NA	NA	NA	34
Bellflower	15137 BELLFLOWER BLVD	NA	NA	NA	48
Bellflower	15143 BELLFLOWER BLVD	NA	NA	NA	194
Bellflower	15147 BELLFLOWER BLVD	NA	NA	NA	186
Bellflower	15151 BELLFLOWER BLVD	NA	NA	NA	13
Bellflower	15159 BELLFLOWER BLVD	NA	NA	NA	48
Bellflower	15303 BELLFLOWER BLVD	NA	NA	NA	106
Bellflower	15307 BELLFLOWER BLVD	NA	NA	NA	49
Bellflower	15313 BELLFLOWER BLVD	NA	NA	NA	80
Bellflower	15319 BELLFLOWER BLVD	NA	NA	NA	119
TOTAL PURCHASED WATER (to Distribution System)					184,171
TOTAL SYSTEM DELIVERY BELLFLOWER					184,171

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 Los Angeles District includes Rio Plaza, East Pasadena and Bellflower
Addendum - Wells / Treated/ Purchased Water

System	Name	Well Casing Dimension (Inches x Feet)	Depth to Water 12/31/2023 (Feet)	Pumping Capacity (GPM)	Production 2023 (1,000 Gals)
Duarte	Bacon Well	16 x 218	39	300	459
Duarte	Buena Vista Well #1	20 x 600	218	1,400	453,125
Duarte	Buena Vista Well #2	18 x 700	220	1,600	0
Duarte	Crownhaven Well	20 x 600	N/A	1,200	91,124
Duarte	Encanto Well	16 x 511	170	1,600	3,961
Duarte	Fish Canyon Well	26 x 192	81	Out of Serv	0
Duarte	Las Lomas #2 Well	16 x 590	164	1,150	199,856
Duarte	Lemon Well	20 x 900	356	170	50,006
Duarte	Santa Fe Well	26 x 600	187	990	71,205
Duarte	Wiley Well	24 x 208	69	815	668,900
TOTAL PRODUCED BY WELLS (to Distribution System)					1,538,636
Duarte	Irrigation V-Notch	NA	NA	NA	0
TOTAL RAW IRRIGATION WATER (to Irrigation Distribution System)					0
TOTAL SYSTEM DELIVERY DUARTE					1,538,636
East Pasadena	Duarte Rd- Well #9	6 x 670 / 14 x 94	328	1450	26,202
East Pasadena	Duarte Rd- Well #11 and Reser	20 x 930	324	1600	434,146
TOTAL WATER PRODUCED BY WELLS					460,348
TOTAL SYSTEM DELIVERY East Pasadena					460,348
San Marino	Del Mar Well	20 x 800	425	815	235,090
San Marino	Grand Well	20 x 670	210	1,200	0
San Marino	Hall Well	18 x 900	176	1,300	263,946
San Marino	Howland Well	28 x 1020	134	580	13,468
San Marino	Lombardy Well	16 x 900	255	850	446,568
San Marino	Mariposa #3 Well	18 x 953	190	1,100	502,458
San Marino	Mission View #2 Well	16 x 970	213	900	398,152
San Marino	Patton Well	12 x 513	143	250	0
San Marino	Richardson #3 Well	20 x 840	221	1,600	174,994
San Marino	Winston Well	20 x 378	269	830	264,419
TOTAL PRODUCED BY WELLS (to Distribution System)					2,299,097
San Marino	City of San Marino (MWD)	NA	NA	3,000	313,825
San Marino	City of So. Pasadena	NA	NA	NA	376
TOTAL PURCHASED WATER (to Distribution System)					314,201
TOTAL SYSTEM DELIVERY SAN MARINO					2,613,298
El Rio	Well #2	16 x 424	64	740	29,008
El Rio	Well #3	10 x 309	71	460	31,219
TOTAL WATER PRODUCED BY WELLS					60,227
TOTAL SYSTEM DELIVERY RIO PLAZA					60,227
TOTAL PRODUCED BY WELLS LOS ANGELES					4,823,005
TOTAL PURCHASED WATER LOS ANGELES					812,353
TOTAL RAW IRRIGATION WATER LOS ANGELES					0
TOTAL SYSTEM DELIVERY LOS ANGELES					5,635,358

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			5,034		6	118,542		305,687	90,113
12	Cast Iron (cement lined)									
13	Concrete								276	260
14	Copper	36	293	1,115					96	
15	Riveted steel	654		14,143		7,017	163,280	1,161	124,868	70,488
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	43		833		2	56,535		218,936	121,781
19	Welded steel									
20	Wood									
21	Other - Galvanized			5,285			221			46
22	Other - PVC	49		580			4,326		24,507	215,894
23	Other - Ductile Iron	112		547			458		327	45,276
24	Other - Unknown	192		1,646		201	3,774	1,321	4,198	10,221
25	Total	1,085	293	29,183	-	7,227	347,136	2,482	678,894	554,078

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

Line No.		10	12	14	16	17-18	20-22	Other Sizes (Specify Sizes)			Total All Sizes
								24	30	Unknown	
26	Cast Iron	31,305	29,306		8,058						588,052
27	Cast Iron (cement lined)										-
28	Concrete										535
29	Copper										1,540
30	Riveted steel	56,604	87,142	13,452	18,228	7,721	335	3,166			568,258
31	Standard screw										-
32	Screw or welded casing										-
33	Cement - asbestos	7,983	29,176		1,336						436,625
34	Welded steel										-
35	Wood										-
36	Other - Galvanized		587								6,139
37	Other - PVC	2,984	88,218								336,558
38	Other - Ductile Iron	964	43,925	4,236	22,879		17,402				136,125
39	Other - Unknown	1,068	292	138			29		3,641	5,386	32,108
40	Total	100,909	278,645	17,825	50,502	7,721	17,767	3,166	3,641	5,386	2,105,941

Note - Schedule D-3 includes Los Angeles, Rio Plaza, East Pasadena and Bellflower Systems

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	29,824	29,875		
Commercial	2,908	2,901		
Industrial	62	62		
Public authorities	265	265		
Irrigation				
Other (Misc., Co. Acct., Resale)	35	42		
Agriculture				
Subtotal	33,094	33,145	-	-
Private fire connections			474	447
Public fire hydrants			2,547	2,546
Total	33,094	33,145	3,021	2,993

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	20,857	20,629
3/4 - in	1,275	1,270
1 - in	8,726	8,605
1 1/2 - in	1,396	1,375
2 - in	1,234	1,192
3 - in	98	74
4 - in	38	37
6 - in	12	12
8 - in	6	6
10 - in	2	2
Other		
Total	33,644	33,202

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	_____ 8
3. Used, after repair	_____ 3
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	_____ 393
2. More than 10, but less than 15 years	_____ 149
3. More than 15 years	_____ 24

Note - Schedules D-4, D-5 and D-6 includes Los Angeles, Rio Paza East Pasadena and Bellflower Systems

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							
	January	February	March	April	May	June	July	Subtotal
Residential	183,053	179,386	167,904	156,584	237,382	260,967	280,514	1,465,789
Commercial	84,403	80,277	78,087	79,914	94,410	101,405	102,764	621,260
Industrial	3,642	3,703	3,398	3,458	3,956	4,177	3,530	25,863
Public authorities	7,829	8,326	7,542	5,811	14,576	19,059	19,704	82,847
Irrigation	-	-	-	-	-	-	-	-
Other (Fire, Co. Accts., Resale, Misc.)	266	202	210	155	335	267	125	1,560
								-
Total	279,192	271,895	257,141	245,921	350,658	385,875	406,637	2,197,319

Classification of Service	During Current Year							Total
	August	September	October	November	December	Subtotal	Total	Prior Year
Residential	347,182	300,977	286,937	279,298	246,967	1,461,361	2,927,149	3,680,257
Commercial	115,994	113,401	107,426	99,770	102,295	538,887	1,160,147	1,372,870
Industrial	5,361	3,723	3,491	3,478	2,725	18,778	44,641	52,705
Public authorities	26,600	27,050	20,726	16,918	17,432	108,726	191,572	253,894
Irrigation	-	-	-	-	-	-	-	-
Other (Fire, Co. Accts., Resale, Misc.)	326	404	380	2,748	201	4,060	5,619	4,164
								-
Total	495,464	445,556	418,961	402,212	369,620	2,131,811	4,329,130	5,363,890

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 _____
110,854

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>382,115</u>
100-3	Construction Work in Progress	\$ <u>19,841,201</u>
241	Advances for Construction	\$ <u>1,019,332</u>
265	Contributions in Aid of Construction	\$ <u>15,217,552</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 Los Angeles District
Name of District
of California-American Water Company
Name of Utility
at 8657 Grand Avenue, Rosemead, CA 91770
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

INDEX

	<u>PAGE</u>
Acres Irrigated	17
Advances for construction	18
Construction work in progress	18
Contributions in aid of construction	18
Depreciation and amortization reserves	7
Materials and supplies	18
Meters and services on pipe system	16
Operating expenses	10-12
Operating revenues	9
Population served	17
Rate base	6
Service connections, active	16
Signature	19
Sources of supply and water developed	14
Storage facilities	14
Taxes	13
Transmission and distribution facilities	15
Utility plant in service	4-5