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2023
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA-AMERICAN WATER COMPANY
(NAME OF CORPORATION)

Name of District: SAN DIEGO Location: IMPERIAL BEACH SAN DIEGO
(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	1,608				\$ 1,608
3	302	Franchises and Consents (Schedule A-1c)	-				\$ -
4	303	Other Intangible Plant	38,318				\$ 38,318
5		Total Intangible Plant	\$ 39,926	\$ -	\$ -	\$ -	\$ 39,926
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 155,935	\$ 30,043			\$ 185,978
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements					\$ -
12	312	Collecting and Impounding Reservoirs					\$ -
13	313	Lake, River and Other Intakes					\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells					\$ -
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements		48,537			\$ 48,537
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	131,287		(822)		\$ 130,465
25	325	Other Pumping Plant					\$ -
26		Total Pumping Plant	\$ 131,287	\$ 48,537	\$ (822)	\$ -	\$ 179,002
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements					\$ -
30	332	Water Treatment Equipment	17,369		(402)		\$ 16,967
31		Total Water Treatment Plant	\$ 17,369	\$ -	\$ (402)	\$ -	\$ 16,967

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					\$ -
34	342	Reservoirs and Tanks	1,177,055				\$ 1,177,055
35	343	Transmission and Distribution Mains	36,835,857	7,427,580	(3,042)		\$ 44,260,395
36	344	Fire Mains	-				\$ -
37	345	Services	14,960,213	2,294,269	(17,561)		\$ 17,236,921
38	346	Meters	5,242,132	693,367	(286,695)		\$ 5,648,805
39	347	Meter Installations	196				\$ 196
40	348	Hydrants	1,860,688	417,384	(10,072)		\$ 2,268,000
41	349	Other Transmission and Distribution Plant	6,532				\$ 6,532
42		Total Transmission and Distribution Plant	\$ 60,082,673	\$ 10,832,601	\$ (317,370)	\$ -	\$ 70,597,904
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	1,749,863	91,623	(6,409)		\$ 1,835,077
46	372	Office Furniture and Equipment	258,726	12,913	(684)		\$ 270,955
47	373	Transportation Equipment	278,884	122,756	(66,418)		\$ 335,222
48	374	Stores Equipment	-				\$ -
49	375	Laboratory Equipment	-				\$ -
50	376	Communication Equipment	286,733	26,299	(2,600)		\$ 310,432
51	377	Power Operated Equipment	125,481		(5,968)		\$ 119,513
52	378	Tools, Shop and Garage Equipment	322,196	37,683			\$ 359,879
53	379	Other General Plant	221,599				\$ 221,599
54		Total General Plant	\$ 3,243,481	\$ 291,274	\$ (82,079)	\$ -	\$ 3,452,676
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property					\$ -
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 63,670,671	\$ 11,202,455	\$ (400,673)	\$ -	\$ 74,472,453

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	74,472,453	63,670,671
3		Construction Work in Progress	9,262,155	8,481,150
4		General Office Prorate		
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 83,734,608	\$ 72,151,821
6		Less Accumulated Depreciation		
7		Plant in Service	16,399,484	15,455,532
8		General Office Prorate		
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 16,399,484	\$ 15,455,532
10		Less Other Reserves		
11		Deferred Income Taxes	3,656,232	3,479,068
12		Deferred Investment Tax Credit	4,459	9,511
13		Other Reserves	772,587	823,431
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 4,433,278	\$ 4,312,010
15		Less Adjustments		
16		Contributions in Aid of Construction	7,971,112	8,583,396
17		Advances for Construction	24,852	32,887
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 7,995,964	\$ 8,616,283
20		Add Materials and Supplies	191,432	152,051
21		Add Working Cash (=Line 34)	5,482,515	5,703,840
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 60,579,829	\$ 49,623,887
		Working Cash		
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	26,454,575	27,520,935
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	36,641,576	34,886,787
28		Other Revenues: Flat Rate Monthly Billing	241,374	227,276
29		Total Revenues (=Line 27 + Line 28)	\$ 36,882,950	\$ 35,114,063
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0065	0.0065
31		5/24 x Line 25 x (100% - Line 30)	5,475,302	5,696,418
32		1/24 x Line 25 x Line 30	7,214	7,422
33		1/12 x Line 26	-	-
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 5,482,515	\$ 5,703,840
		* 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	15,455,532				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,377,788				
4	(b) Charged to Account 504					
5	(c) Charged to Account 505					
6	(d) Charged to Account 265	208,065				
7	(e) Charged to clearing accounts	(10,895)				
8	(f) Salvage recovered	16,319				
9	(g) All other credits ¹	6,009				
10	Total credits	\$ 1,597,286	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(400,673)				
13	(b) Cost of removal	(252,660)				
14	(c) All other debits ¹					
15	Total debits	\$ (653,334)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 16,399,484	\$ -	\$ -	\$ -	\$ -
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 in the consolidated report					
24						
25	¹ Indicate the nature of these items and show the accounts affected by the contra entries.					
26	other credits represents reserve adjustment					
27						
28						
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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					\$ -
3	312	Collecting and Impounding Reservoirs					\$ -
4	313	Lake, river and Other Intakes					\$ -
5	314	Springs and Tunnels					\$ -
6	315	Wells					\$ -
7	316	Supply Mains	2				\$ 2
8	317	Other Source of Supply Plant					\$ -
9		Total Source of Supply Plant	\$ 2	\$ -	\$ -	\$ -	\$ 2
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	77	7,393			\$ 7,470
13	322	Boiler Plant Equipment					\$ -
14	323	Other Power Production Equipment					\$ -
15	324	Pumping Equipment	139,063	1,310	(822)		\$ 139,551
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ 139,140	\$ 8,703	\$ (822)	\$ -	\$ 147,021
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements					\$ -
21	332	Water Treatment Equipment	17,400		(402)		\$ 16,998
22		Total Water Treatment Plant	\$ 17,400	\$ -	\$ (402)	\$ -	\$ 16,998
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	721				\$ 721
26	342	Reservoirs and Tanks	881,882	28,752			\$ 910,634
27	343	Transmission and Distribution Mains	7,107,254	730,933	(3,042)	(37,389)	\$ 7,797,756
28	344	Fire Mains	-				\$ -
29	345	Services	4,321,049	402,520	(17,562)	(145,101)	\$ 4,560,906
30	346	Meters	1,409,956	257,258	(286,695)	(34,506)	\$ 1,346,013
31	347	Meter Installations	(9,132)	(3)			\$ (9,135)
32	348	Hydrants	834,712	38,146	(10,072)	(15,425)	\$ 847,361
33	349	Other Transmission and Distribution Plant	6,531				\$ 6,531
34		Total Transmission and Distribution Plant	\$ 14,552,973	\$ 1,457,607	\$ (317,371)	\$ (232,420)	\$ 15,460,789
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	302,807	63,157	(6,409)	(3,700)	\$ 355,855
38	372	Office Furniture and Equipment	(37,906)	17,332	(684)	(100)	\$ (21,358)
39	373	Transportation Equipment	118,882	(10,336)	(66,418)		\$ 42,128
40	374	Stores Equipment	-				\$ -
41	375	Laboratory Equipment	-				\$ -
42	376	Communication Equipment	(8,392)	11,477	(2,600)	(122)	\$ 363
43	377	Power Operated Equipment	108,721	812	(5,967)		\$ 103,565
44	378	Tools, Shop and Garage Equipment	148,227	9,037			\$ 157,264
45	379	Other General Plant	116,087	23,179			\$ 139,266
46	390	Other Tangible Property	(2,409)				\$ (2,409)
47	391	Water Plant Purchased	-				\$ -
48		Total General Plant	\$ 746,017	\$ 114,657	\$ (82,078)	\$ (3,922)	\$ 774,675
49		Total	\$ 15,455,532	\$ 1,580,967	\$ (400,673)	\$ (236,341)	\$ 16,399,484

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	16,761,703	15,775,417	\$ 986,286
4		601-1.2 Residential Low Income Discount (Debit)			\$ -
5		601-2 Commercial Sales	13,734,243	12,835,485	\$ 898,758
6		601-3 Industrial Sales			\$ -
7		601-4 Sales to Public Authorities	6,230,810	6,513,575	\$ (282,765)
8		Sub-total	\$ 36,726,756	\$ 35,124,477	\$ 1,602,279
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	241,549	225,916	\$ 15,633
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	77,427	87,460	\$ (10,033)
26		Sub-total	\$ 318,977	\$ 313,376	\$ 5,601
27		Total Water Service Revenues	\$ 37,045,732	\$ 35,437,853	\$ 1,607,879
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues	12,000	(5,442)	\$ 17,442
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	(102,625)	(2,461,496)	\$ 2,358,871
34	615	Recycled Water Revenues			\$ -
35		Total Other Water Revenues	\$ (90,625)	\$ (2,466,938)	\$ 2,376,313
36	501	Total operating revenues	\$ 36,955,107	\$ 32,970,915	\$ 3,984,192

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	11,544	11,307	\$ 237	
6	703	Miscellaneous expenses	A			4	\$ (4)	
7	704	Purchased water	A	B	C	18,855,578	20,400,083	\$ (1,544,505)
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				\$ -	
17	712	Maintenance of supply mains	A				\$ -	
18	713	Maintenance of other source of supply plant	A	B			\$ -	
19		Total source of supply expense				\$ 18,867,122	\$ 20,411,394	\$ (1,544,272)
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	2,820	1,616	\$ 1,204	
28	725	Miscellaneous expenses	A				\$ -	
29	726	Fuel or power purchased for pumping	A	B	C		\$ -	
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B	310	302	\$ 8	
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			\$ -	
35	732	Maintenance of power pumping equipment	A	B			\$ -	
36	733	Maintenance of other pumping plant	A	B	5,430	2,641	\$ 2,789	
37		Total pumping expenses				\$ 8,560	\$ 4,559	\$ 4,001

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			48,170	35,112	\$ 13,058
43	743	Miscellaneous expenses	A	B		44,189	40,221	\$ 3,968
44	744	Chemicals and filtering materials	A	B		540	286	\$ 254
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				\$ -
50		Total water treatment expenses				\$ 92,899	\$ 75,619	\$ 17,280
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		63,595	85,601	\$ (22,006)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			8,978	5,232	\$ 3,746
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			4,793	4,934	\$ (141)
58	754	Meter expenses	A			51,675	53,498	\$ (1,823)
59	755	Customer installations expenses	A			148,829	104,308	\$ 44,521
60	756	Miscellaneous expenses	A			99,617	165,940	\$ (66,323)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		(29)	86	\$ (115)
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		6,222	14,541	\$ (8,319)
66	761	Maintenance of trans. and distribution mains	A			106,860	55,498	\$ 51,362
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			57,460	62,444	\$ (4,984)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			11,332	8,089	\$ 3,243
72	765	Maintenance of hydrants	A			65,494	27,658	\$ 37,836
73	766	Maintenance of miscellaneous plant	A			192,669	145,643	\$ 47,026
74		Total transmission and distribution expenses				\$ 817,496	\$ 733,472	\$ 84,024

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			\$ -	
78	771	Superv., meter read., other customer acct expenses			C		\$ -	
79	772	Meter reading expenses	A	B		152,470	166,036	\$ (13,566)
80	773	Customer records and collection expenses	A			87,215	72,291	\$ 14,924
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			25,425	16,042	\$ 9,383
83	775	Uncollectible accounts ¹	A	B	C	91,030	276,945	\$ (185,915)
84		Total customer account expenses				\$ 356,140	\$ 531,314	\$ (175,174)
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	852,645	814,273	\$ 38,372
101	792	Office supplies and other expenses	A	B	C	24,959	25,409	\$ (450)
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			38,514	27,209	\$ 11,305
105	795	Employees' pensions and benefits	A	B	C	622,698	542,139	\$ 80,559
106	796	Franchise requirements	A	B	C			\$ -
107	797	Regulatory commission expenses	A	B	C			\$ -
108	798	Outside services employed	A			5,030	11,747	\$ (6,717)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			632,627	640,255	\$ (7,628)
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	20,040	8,897	\$ 11,143
114		Total administrative and general expenses				\$ 2,196,513	\$ 2,069,929	\$ 126,584
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	200,104	206,900	\$ (6,796)
118	812	Administrative expenses transferred - Cr. ¹	A	B	C	3,714,359	3,477,321	\$ 237,038
119	813	Duplicate charges - Credit CA_AM - Allocated Return on Rate Base ¹	A	B	C	292,413	287,372	\$ 5,041
120		Total miscellaneous				\$ 4,206,875	\$ 3,971,593	\$ 235,282
121		Total operating expenses				\$ 26,545,605	\$ 27,797,880	\$ (1,252,275)

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	\$ 1,379,607	1,379,607			
2	California corporate franchise taxes	\$ -				
3	Property taxes	\$ 223,822	223,822			
4	Other taxes - state income tax	\$ 655,146	655,146			
5	Other taxes - state unemployment insurance tax	\$ 11,636	8,344			3,292
6	Other taxes - other state and local taxes	\$ 60,352			60,352	
7	Other taxes - federal unemployment insurance tax	\$ 2,801	2,005			796
8	Other taxes - Fed. Ins. Contr. Act (old age retire.)	\$ 267,623	185,415			82,208
9	Other taxes - licenses	\$ 16,632	16,632			
10	Other taxes - federal deferred and ITC	\$ (107,915)	(107,915)			
11	Other taxes - state deferred	\$ 89,967	89,967			
12		\$ -				
13		\$ -				
14	Total	\$ 2,599,671	\$ 2,453,023	\$ -	\$ 60,352	\$ 86,296

**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 to Schedule D-1							
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 San Diego		
17	Annual quantities purchased	3,002,341	(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	2	3,070,000	Gallons
12	Concrete			
13	Total	2	3,070,000	

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 San Diego 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)
San Diego	Harbor Drive Turnout (City of San Diego)	NA	NA	NA	1,127,707
San Diego	Hollister Street Turnout (City of San Diego)	NA	NA	NA	2,256
San Diego	Howard & Iris Turnout (City of San Diego)	NA	NA	NA	591,804
San Diego	Montgomery Station Turnout (City of San Diego)	NA	NA	NA	1,243,042
San Diego	Navy Emergency Turnout	NA	NA	NA	0
San Diego	Otay Connection (Otay Water District)	NA	NA	NA	0
San Diego	Pueblo Del Rio Turnout (City of San Diego)	NA	NA	NA	37,532
San Diego	Sweetwater Connection (Sweetwater Authority)	NA	NA	NA	0
TOTAL PURCHASED WATER (to Distribution System)					3,002,341
TOTAL SYSTEM DELIVERY SAN DIEGO					3,002,341

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		NA	NA	NA	NA	NA	NA	NA	NA
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		NA	NA	NA	NA	NA	NA	NA	-
10	Total	-	-	-	-	-	-	-	-

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

Line No.		1 or less	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron		214				119		3,773	3,019
12	Cast Iron (cement lined)			841			14,154		24,334	6,259
13	Concrete									
14	Copper	1,959	1,497	626					627	
15	Riveted steel			39			1,804		11,717	5,353
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	83		2,464			24,654		281,643	227,865
19	Welded steel									
20	Wood									
21	Other - Galvanized	50							147	770
22	Other - PVC	78		839			598		20,461	82,111
23	Other - Ductile Iron								59	74
24	Other - Unknown			3						552
25	Total	2,168	1,711	4,812	-	-	41,329	-	342,761	326,003

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	Unknown	
26	Cast Iron		2,077		5					9,207
27	Cast Iron (cement lined)	1,008	5,554		38,796					90,946
28	Concrete									-
29	Copper									4,708
30	Riveted steel	28	8,048	55	5,145	2,017		10,955		45,161
31	Standard screw									-
32	Screw or welded casing									-
33	Cement - asbestos	29,761	30,850		18,219		4,254			619,793
34	Welded steel									-
35	Wood									-
36	Other - Galvanized	37	48							1,052
37	Other - PVC	1,228	2,908		15,600	199	2,385			126,407
38	Other - Ductile Iron	12	1,390		1,236	2,487	8,329	5,233		18,820
39	Other - Unknown		2						33	589
40	Total	32,074	50,877	55	79,001	4,703	14,968	16,188	33	916,683

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	18,895	18,917		
Commercial	2,168	2,178		
Industrial				
Public authorities	301	297		
Irrigation				
Other (Misc.,Co. Acct.)	24	24		
Agriculture				
Subtotal	21,388	21,416	-	-
Private fire connections			237	247
Public fire hydrants			1,139	1,135
Total	21,388	21,416	1,376	1,382

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	17,594	17,413
3/4 - in	168	164
1 - in	2,648	2,610
1 1/2 - in	540	534
2 - in	724	713
3 - in	24	16
4 - in	9	6
6 - in	14	14
8 - in	4	3
10 - in		
12 - in		
Other (unknown)		
Total	21,725	21,473

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	158
3. Used, after repair	5
4. Found fast, requiring billing adjustment	
B. Number of Meters in Service Since Last Test	
1. Ten years or less	14,602
2. More than 10, but less than 15 years	7,244
3. More than 15 years	121

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	94,385	91,670	84,130	93,389	101,505	114,539	123,404	703,022
Commercial	79,081	75,113	75,396	74,634	84,222	102,837	94,486	585,768
Industrial	-	-	-	-	-	-	-	-
Public authorities	23,394	17,725	21,266	20,029	42,826	54,140	62,217	241,597
Irrigation	-	-	-	-	-	-	-	-
Other (Fire, Misc., Co Accts)	129	42	163	24	234	335	230	1,158
								-
Total	196,990	184,550	180,955	188,076	228,788	271,851	280,336	1,531,545

Classification of Service	During Current Year							Total
	August	September	October	November	December	Subtotal	Total	Prior Year
Residential	120,970	115,335	108,192	104,894	100,916	550,308	1,253,330	1,338,850
Commercial	113,959	97,280	95,515	87,113	86,892	480,758	1,066,526	1,124,708
Industrial	-	-	-	-	-	-	-	-
Public authorities	75,506	59,806	53,518	43,895	36,008	268,732	510,329	558,840
Irrigation	-	-	-	-	-	-	-	-
Other (Fire, Misc., Co Accts)	287	471	203	254	313	1,529	2,687	4,649
								-
Total	310,722	272,892	257,428	236,157	224,129	1,301,327	2,832,872	3,027,048

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 71,488

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>191,432</u>
100-3	Construction Work in Progress	\$ <u>9,262,155</u>
241	Advances for Construction	\$ <u>24,852</u>
265	Contributions in Aid of Construction	\$ <u>7,971,112</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 _____ San Diego _____ District
Name of District
of _____ California-American Water Company _____
Name of Utility
at _____ 1025 Palm Avenue, Imperial Beach, CA 91932 _____
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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