

Received \_\_\_\_\_

Examined \_\_\_\_\_

U# \_\_\_\_\_

2023  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

\_\_\_\_\_  
CALIFORNIA-AMERICAN WATER COMPANY  
(NAME OF CORPORATION)

Name of District: VENTURA Location: NEWBURY PARK VENTURA  
(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](mailto:bmd@cpuc.ca.gov)

[water.division@cpuc.ca.gov](mailto: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		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	39,347				\$ 39,347
3	302	Franchises and Consents (Schedule A-1c)	63,634				\$ 63,634
4	303	Other Intangible Plant	2,487				\$ 2,487
5		Total Intangible Plant	\$ 105,467	\$ -	\$ -	\$ -	\$ 105,467
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 1,382,752			\$ (86,830)	\$ 1,295,922
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements	312,804	15,728	(6,356)		\$ 322,176
12	312	Collecting and Impounding Reservoirs	-				\$ -
13	313	Lake, River and Other Intakes	910,276				\$ 910,276
14	314	Springs and Tunnels	-				\$ -
15	315	Wells	489,121				\$ 489,121
16	316	Supply Mains	424,086			(1)	\$ 424,085
17	317	Other Source of Supply Plant	-				\$ -
18		Total Source of Supply Plant	\$ 2,136,287	\$ 15,728	\$ (6,356)	\$ (1)	\$ 2,145,658
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	5,572,804	4,067,447	(8,551)		\$ 9,631,700
22	322	Boiler Plant Equipment	-				\$ -
23	323	Other Power Production Equipment	30,200	164,076			\$ 194,276
24	324	Pumping Equipment	5,892,657	792,739	(65,626)		\$ 6,619,771
25	325	Other Pumping Plant	-				\$ -
26		Total Pumping Plant	\$ 11,495,661	\$ 5,024,263	\$ (74,177)	\$ -	\$ 16,445,747
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements					\$ -
30	332	Water Treatment Equipment	113,213				\$ 113,213
31		Total Water Treatment Plant	\$ 113,213	\$ -	\$ -	\$ -	\$ 113,213

**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		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements	454,846	4,444			\$ 459,290
34	342	Reservoirs and Tanks	28,547,401	67,914	(1,021)	(5,000)	\$ 28,609,294
35	343	Transmission and Distribution Mains	39,925,366	940,134	(21,145)		\$ 40,844,355
36	344	Fire Mains	112,988				\$ 112,988
37	345	Services	26,620,732	1,496,667	(5,275)		\$ 28,112,124
38	346	Meters	7,443,699	1,834,436	(44,024)		\$ 9,234,111
39	347	Meter Installations	730,223				\$ 730,223
40	348	Hydrants	5,222,966	602,988	(44,987)		\$ 5,780,967
41	349	Other Transmission and Distribution Plant	-				\$ -
42		Total Transmission and Distribution Plant	\$ 109,058,220	\$ 4,946,584	\$ (116,452)	\$ (5,000)	\$ 113,883,352
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	1,047,742	297,206	(27,699)		\$ 1,317,249
46	372	Office Furniture and Equipment	144,258	48,257	(2,519)		\$ 189,996
47	373	Transportation Equipment	162,011	123,960	(35,328)		\$ 250,643
48	374	Stores Equipment	5,602			(0)	\$ 5,601
49	375	Laboratory Equipment	-				\$ -
50	376	Communication Equipment	1,546,601	586,042			\$ 2,132,643
51	377	Power Operated Equipment	445,278			(1)	\$ 445,277
52	378	Tools, Shop and Garage Equipment	336,257	81,868	(2,853)		\$ 415,272
53	379	Other General Plant	207,444	14			\$ 207,458
54		Total General Plant	\$ 3,895,192	\$ 1,137,347	\$ (68,399)	\$ (1)	\$ 4,964,139
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property	24,536				\$ 24,536
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ 24,536	\$ -	\$ -	\$ -	\$ 24,536
61		Total Utility Plant in Service	\$ 128,211,327	\$ 11,123,921	\$ (265,383)	\$ (91,831)	\$ 138,978,034

\*Other Credits in the amount of -\$91,831 is primarily transfer to nonutility property

**SCHEDULE A-1b**  
**Account 101 - Recycled Water Utility Plant**

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant					\$ -
2	394	Recycled Water Land and Land Rights					\$ -
3	395	Recycled Water Depreciable Plant					\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

**SCHEDULE A-1c**  
**Account 302 - Franchises and Consents**

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year <sup>1</sup> (e)
1	See Addendum Reference Schedule A-1c				63,634
2					
3					
4					
5				Total	\$ 63,634

<sup>1</sup> The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 3.

**SCHEDULE A-4  
DISTRICT RATE BASE AND WORKING CASH**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2023 (b)	Balance 1/1/2023 (c)
		<b>RATE BASE</b>		
1		Utility Plant		
2		Plant in Service	138,978,034	128,211,327
3		Construction Work in Progress	4,177,987	7,977,253
4		General Office Prorate		
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>\$ 143,156,022</b>	<b>\$ 136,188,580</b>
6		Less Accumulated Depreciation		
7		Plant in Service	50,458,625	48,192,704
8		General Office Prorate		
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>\$ 50,458,625</b>	<b>\$ 48,192,704</b>
10		Less Other Reserves		
11		Deferred Income Taxes	7,763,466	9,153,611
12		Deferred Investment Tax Credit	2,788	9,280
13		Other Reserves	1,640,473	2,166,492
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>\$ 9,406,727</b>	<b>\$ 11,329,383</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	10,650,910	10,957,551
17		Advances for Construction	4,469,243	4,692,095
18		Other		
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>\$ 15,120,153</b>	<b>\$ 15,649,646</b>
20		<b>Add Materials and Supplies</b>	-	
21		<b>Add Working Cash (=Line 34)</b>	6,014,645	6,043,112
22		<b>TOTAL DISTRICT RATE BASE</b>		
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>\$ 74,185,160</b>	<b>\$ 67,059,959</b>
		<b>Working Cash</b>		
24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	29,313,283	29,399,997
26		Purchased Power & Commodity for Resale*	515,774	361,415
27		Meter Revenues: Bimonthly Billing	32,218,773	29,692,642
28		Other Revenues: Flat Rate Monthly Billing	328,489	317,060
29		Total Revenues (=Line 27 + Line 28)	<b>\$ 32,547,262</b>	<b>\$ 30,009,702</b>
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0101	0.0106
31		5/24 x Line 25 x (100% - Line 30)	6,045,299	6,060,287
32		1/24 x Line 25 x Line 30	12,327	12,942
33		1/12 x Line 26	42,981	30,118
34		<b>Operational Cash Requirement (=Line 31 + Line 32 - Line 33)</b>	<b>\$ 6,014,645</b>	<b>\$ 6,043,112</b>
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

**SCHEDULE A-5**  
**Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves**

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	48,192,704	-	79,497	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	2,688,236				
4	(b) Charged to Account 504					
5	(c) Charged to Account 505					
6	(d) Charged to Account 265	437,176				
7	(e) Charged to clearing accounts	(8,618)				
8	(f) Salvage recovered	13,162				
9	(g) All other credits <sup>1</sup>	14,041				
10	Total credits	\$ 3,143,997	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(265,383)				
13	(b) Cost of removal	(612,693)				
14	(c) All other debits <sup>1</sup>					
15	Total debits	\$ (878,076)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 50,458,625	\$ -	\$ 79,497	\$ -	\$ -
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	<sup>1</sup> Indicate the nature of these items and show the accounts affected by the contra entries.					
26	Other credits in the amount of \$14,041 is a reserve adjustment					
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		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements	22,859	8,468	(6,356)	(1,609)	\$ 23,363
3	312	Collecting and Impounding Reservoirs	-				\$ -
4	313	Lake, river and Other Intakes	574,169	29,038			\$ 603,207
5	314	Springs and Tunnels	-				\$ -
6	315	Wells	183,875	16,288			\$ 200,163
7	316	Supply Mains	165,330	6,955			\$ 172,285
8	317	Other Source of Supply Plant	-				\$ -
9		Total Source of Supply Plant	\$ 946,233	\$ 60,749	\$ (6,356)	\$ (1,609)	\$ 999,017
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	(52,616)	111,413	(8,551)	(5,629)	\$ 44,617
13	322	Boiler Plant Equipment	-				\$ -
14	323	Other Power Production Equipment	9,966	3,784			\$ 13,750
15	324	Pumping Equipment	4,135,269	221,026	(65,626)	(9,386)	\$ 4,281,284
16	325	Other Pumping Plant	-				\$ -
17		Total Pumping Plant	\$ 4,092,619	\$ 336,223	\$ (74,177)	\$ (15,015)	\$ 4,339,650
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	-				\$ -
21	332	Water Treatment Equipment	46,196	2,622			\$ 48,818
22		Total Water Treatment Plant	\$ 46,196	\$ 2,622	\$ -	\$ -	\$ 48,818
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	36,829	11,554			\$ 48,383
26	342	Reservoirs and Tanks	11,783,217	437,611	(1,021)	(94)	\$ 12,219,713
27	343	Transmission and Distribution Mains	16,022,428	651,539	(21,145)	(151,216)	\$ 16,501,606
28	344	Fire Mains	(18,428)	2,000			\$ (16,428)
29	345	Services	9,781,832	895,715	(5,275)	(281,657)	\$ 10,390,614
30	346	Meters	2,111,626	380,857	(44,024)	(39,178)	\$ 2,409,280
31	347	Meter Installations	92,494	35,708			\$ 128,202
32	348	Hydrants	1,979,787	168,398	(44,987)	(102,141)	\$ 2,001,056
33	349	Other Transmission and Distribution Plant	-				\$ -
34		Total Transmission and Distribution Plant	\$ 41,789,784	\$ 2,583,383	\$ (116,452)	\$ (574,287)	\$ 43,682,427
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	223,145	35,212	(27,699)	(10,707)	\$ 219,950
38	372	Office Furniture and Equipment	(13,828)	4,064	(2,519)		\$ (12,283)
39	373	Transportation Equipment	43,633	(11,278)	(35,328)		\$ (2,973)
40	374	Stores Equipment	1,107	163			\$ 1,270
41	375	Laboratory Equipment	-				\$ -
42	376	Communication Equipment	687,121	84,385		(132)	\$ 771,375
43	377	Power Operated Equipment	310,684	-			\$ 310,684
44	378	Tools, Shop and Garage Equipment	91,452	10,986	(2,853)	2,220	\$ 101,804
45	379	Other General Plant	(45,811)	23,145			\$ (22,666)
46	390	Other Tangible Property	20,369	1,183			\$ 21,552
47	391	Water Plant Purchased	-				\$ -
48		Total General Plant	\$ 1,317,872	\$ 147,859	\$ (68,399)	\$ (8,619)	\$ 1,388,712
49		Total	\$ 48,192,704	\$ 3,130,836	\$ (265,383)	\$ (599,531)	\$ 50,458,625



**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		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	22,316,371	20,088,844	\$ 2,227,527
4		601-1.2 Residential Low Income Discount (Debit)			\$ -
5		601-2 Commercial Sales	8,048,091	7,146,665	\$ 901,426
6		601-3 Industrial Sales	3,699,190	3,411,821	\$ 287,369
7		601-4 Sales to Public Authorities	2,110,279	2,315,591	\$ (205,312)
8		Sub-total	\$ 36,173,931	\$ 32,962,921	\$ 3,211,010
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	326,385	316,807	\$ 9,578
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	40,979	16,198	\$ 24,781
26		Sub-total	\$ 367,364	\$ 333,005	\$ 34,359
27		Total Water Service Revenues	\$ 36,541,295	\$ 33,295,926	\$ 3,245,369
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues	42,850	23,729	\$ 19,121
31	612	Rent from Water Property	49,056	54,601	\$ (5,545)
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	1,653,051	4,337,090	\$ (2,684,039)
34	615	Recycled Water Revenues			\$ -
35		Total Other Water Revenues	\$ 1,744,957	\$ 4,415,420	\$ (2,670,463)
36	501	Total operating revenues	\$ 38,286,252	\$ 37,711,346	\$ 574,906

## 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		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B			\$ -	
4	701	Operation supervision, labor and expenses			C		\$ -	
5	702	Operation labor and expenses	A	B	45,751	8,826	\$ 36,925	
6	703	Miscellaneous expenses	A		7,398	2,767	\$ 4,631	
7	704	Purchased water	A	B	C	21,075,082	21,903,261	\$ (828,179)
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B			\$ -	
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			\$ -	
19		<b>Total source of supply expense</b>				\$ 21,128,231	\$ 21,914,854	\$ (786,623)
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
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		404	6,924	\$ (6,520)
28	725	Miscellaneous expenses	A			3,263	3,566	\$ (303)
29	726	Fuel or power purchased for pumping	A	B	C	515,774	361,415	\$ 154,359
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		3,901		\$ 3,901
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				\$ -
35	732	Maintenance of power pumping equipment	A	B				\$ -
36	733	Maintenance of other pumping plant	A	B		-	60	\$ (60)
37		<b>Total pumping expenses</b>				\$ 523,342	\$ 371,965	\$ 151,377

## 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		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B			\$ -	
41	741	Operation supervision, labor and expenses			C		\$ -	
42	742	Operation labor and expenses	A			307,447	185,958	\$ 121,489
43	743	Miscellaneous expenses	A	B		164,012	86,304	\$ 77,708
44	744	Chemicals and filtering materials	A	B		22,110	5,831	\$ 16,279
45		<b>Maintenance</b>						
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		<b>Total water treatment expenses</b>				\$ 493,568	\$ 278,093	\$ 215,475
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		221,845	219,739	\$ 2,106
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			141	581	\$ (440)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A					\$ -
58	754	Meter expenses	A			3,249	1,712	\$ 1,537
59	755	Customer installations expenses	A			68	-	\$ 68
60	756	Miscellaneous expenses	A			166,789	191,226	\$ (24,437)
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		-	-	\$ -
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		176	-	\$ 176
66	761	Maintenance of trans. and distribution mains	A			26,478	33,884	\$ (7,406)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			106,755	88,255	\$ 18,500
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			2,547	22,805	\$ (20,258)
72	765	Maintenance of hydrants	A			32,172	30,657	\$ 1,515
73	766	Maintenance of miscellaneous plant	A			501,539	309,119	\$ 192,420
74		<b>Total transmission and distribution expenses</b>				\$ 1,061,758	\$ 897,978	\$ 163,780

**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		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	771	Supervision	A	B			\$ -	
78	771	Superv., meter read., other customer acct expenses			C		\$ -	
79	772	Meter reading expenses	A	B		112,572	67,873	\$ 44,699
80	773	Customer records and collection expenses	A			33,194	37,580	\$ (4,386)
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			11,518	67,666	\$ (56,148)
83	775	Uncollectible accounts <sup>1</sup>	A	B	C	88,744	268,761	\$ (180,017)
84		<b>Total customer account expenses</b>				\$ 246,027	\$ 441,880	\$ (195,853)
85		<b>VI. SALES EXPENSES</b>						
86		<b>Operation</b>						
87	781	Supervision	A	B				\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A					\$ -
90	783	Advertising expenses	A					\$ -
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		<b>Total sales expenses</b>				\$ -	\$ -	\$ -
94		<b>VII. RECYCLED WATER EXPENSES</b>						
95		<b>Operation and Maintenance</b>						
96	786	Recycled water operation and maint. expenses						\$ -
97		<b>Total recycled water expenses</b>				\$ -	\$ -	\$ -
98		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
99		<b>Operation</b>						
100	791	Administrative and general salaries	A	B	C	418,824	463,485	\$ (44,661)
101	792	Office supplies and other expenses	A	B	C	25,818	18,767	\$ 7,051
102	793	Property insurance	A			-	4,400	\$ (4,400)
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			28,223	22,893	\$ 5,330
105	795	Employees' pensions and benefits	A	B	C	519,946	435,683	\$ 84,263
106	796	Franchise requirements	A	B	C			\$ -
107	797	Regulatory commission expenses	A	B	C			\$ -
108	798	Outside services employed	A			38,202	109,233	\$ (71,032)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			588,535	649,351	\$ (60,816)
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	C	68,385	42,217	\$ 26,168
114		<b>Total administrative and general expenses</b>				\$ 1,687,933	\$ 1,746,029	\$ (58,096)
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	372,396	364,516	\$ 7,880
118	812	Administrative expenses transferred - Cr. <sup>1</sup>	A	B	C	3,604,597	3,374,563	\$ 230,034
119	813	Duplicate charges - Credit CA-AM Allocated Return on Rate Base <sup>1</sup>	A	B	C	283,772	278,880	\$ 4,892
120		<b>Total miscellaneous</b>				\$ 4,260,764	\$ 4,017,959	\$ 242,805
121		<b>Total operating expenses</b>				\$ 29,401,623	\$ 29,668,758	\$ (267,135)

<sup>1</sup> 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	\$ 1,338,838	1,338,838
2	California corporate franchise taxes	\$ -				
3	Property taxes	\$ 668,439	668,439			
4	Other taxes - state income tax	\$ 635,786	635,786			
5	Other taxes - state unemployment insurance tax	\$ 10,137	6,942			3,195
6	Other taxes - other state and local taxes	\$ 58,569			58,569	
7	Other taxes - federal unemployment insurance tax	\$ 2,466	1,693			773
8	Other taxes - Fed. Ins. Contr. Act (old age retire.)	\$ 231,973	152,195			79,778
9	Other taxes - licenses	\$ 15,398	15,398			
10	Other taxes - federal deferred and ITC	\$ (106,315)	(106,315)			
11	Other taxes - state deferred	\$ 87,308	87,308			
12		\$ -				
13		\$ -				
14	Total	\$ 2,942,599	\$ 2,800,284	\$ -	\$ 58,569	\$ 83,746

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

STREAMS				FLOW IN .....(unit) <sup>2</sup>				Annual Quantities Diverted .....(Unit) <sup>2</sup>	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	NA								
2									
3									
4									
5									

WELLS							Annual Quantities Pumped .....(Unit) <sup>2</sup>	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>		
6	NA							
7								
8								
9								
10								

TUNNELS AND SPRINGS				FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	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 Ventura						
17	Annual quantities purchased	3,653,903			(Unit chosen) <sup>2</sup>	1,000 gallons	
18							
19							

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

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

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete	8	19,130,000	Gallons
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	14	16,960,000	Gallons
12	Concrete			
13	Total	22	36,090,000	Gallons

Note: Schedule D-2 includes Ventura and Piru 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 Ventura District includes Piru System**  
**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)
Ventura	Academy Turnout (Calleguas MWD)	NA	NA	NA	0
Ventura	American Oaks Turnout (Calleguas MWD)	NA	NA	NA	196,968
Ventura	Borchard Road Turnout #1 (Calleguas MWD)	NA	NA	NA	0
Ventura	Borchard Road Turnout #2 (Calleguas MWD)	NA	NA	NA	528,757
Ventura	Calle Yucca Turnout (Calleguas MWD)	NA	NA	NA	0
Ventura	Gainsborough Turnout (Calleguas MWD)	NA	NA	NA	87,154
Ventura	Kelly Road Turnout (Calleguas MWD)	NA	NA	NA	87,828
Ventura	La Jolla Turnout (Calleguas MWD)	NA	NA	NA	0
Ventura	Las Flores Turnout (Calleguas MWD)	NA	NA	NA	237,798
Ventura	Lawrence Drive Turnout (Calleguas MWD)	NA	NA	NA	825,527
Ventura	Los Robles Turnout (Calleguas MWD)	NA	NA	NA	1,063,840
Ventura	Olsen Road Turnout (Calleguas MWD)	NA	NA	NA	37,096
Ventura	Wildwood Turnout (Calleguas MWD)	NA	NA	NA	480,639
TOTAL VENTURA PURCHASED WATER (to Distribution System)					3,545,607
<b>TOTAL SYSTEM DELIVERY VENTURA</b>					<b>3,545,607</b>
Las Posas	Price Road Turnout (Calleguas MWD)	NA	NA	NA	108,296
TOTAL VENTURA PURCHASED WATER (to Distribution System)					108,296
<b>TOTAL SYSTEM DELIVERY LAS POSAS</b>					<b>108,296</b>
Piru	Piru Well 2	14	95	650	0
Piru	Piru Well 4	15	95	1,500	20,440
Piru	Piru Well 5	16	N/A	2,000	184,198
TOTAL WATER PRODUCED BY WELLS					204,638
<b>TOTAL SYSTEM DELIVERY PIRU</b>					<b>204,638</b>
TOTAL PRODUCED BY WELLS VENTURA					204,638
TOTAL PURCHASED WATER VENTURA					3,653,903
TOTAL RAW IRRIGATION WATER VENTURA					0
<b>TOTAL SYSTEM DELIVERY VENTURA</b>					<b>3,858,541</b>

### 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									47
12	Cast Iron (cement lined)									
13	Concrete						1,691		843	
14	Copper	598		346			67			
15	Riveted steel						501		206	3,311
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	77		43			34,129		383,808	290,724
19	Welded steel									
20	Wood									
21	Other - Galvanized									
22	Other - PVC	177		78			4,141		13,714	234,393
23	Other - Ductile Iron						406		592	8,278
24	Other - Unknown			41		5,479	6,369		3,265	7,633
25	Total	853	-	507	-	5,479	47,304	-	402,427	544,385

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	32								79
27	Cast Iron (cement lined)									-
28	Concrete									2,534
29	Copper									1,011
30	Riveted steel	3,733	83		4,055	2,642	627			15,157
31	Standard screw									-
32	Screw or welded casing									-
33	Cement - asbestos	122,766	82,171	18,465	14,191	2,857	3,634	3,340		956,204
34	Welded steel									-
35	Wood									-
36	Other - Galvanized									-
37	Other - PVC	12,003	87,664	132	3,916		3,411			359,629
38	Other - Ductile Iron	2,471	23,301	597	13,241		14,459	2,669		66,013
39	Other - Unknown	10,014	480			6			1,612	34,898
40	Total	151,018	193,699	19,193	35,402	5,505	22,131	6,009	1,612	1,435,525

Note: Schedule D-2 includes Ventura and Piru Systems



<b>SCHEDULE D-4</b>				
<b>Number of Active Service Connections</b>				
<b>Classification</b>	<b>Metered - Dec 31</b>		<b>Flat Rate - Dec 31</b>	
	<b>Prior Year</b>	<b>Current Year</b>	<b>Prior Year</b>	<b>Current Year</b>
Residential	19,867	19,880		
Commercial	1,230	1,227		
Industrial	178	181		
Public authorities	192	192		
Irrigation				
Other (Misc., Co. Accts)	4	4		
Agriculture				
Subtotal	21,471	21,484	-	-
Private fire connections			393	369
Public fire hydrants			2,239	2,241
Total	21,471	21,484	2,632	2,610

<b>SCHEDULE D-5</b>		
<b>Number of Meters and Services on Pipe Systems at End of Year</b>		
<b>Size</b>	<b>Meters</b>	<b>Active Service Connections</b>
5/8 x 3/4 - in	17,633	17,576
3/4 - in	33	33
1 - in	2,700	2,683
1 1/2 - in	303	296
2 - in	744	729
3 - in	88	75
4 - in	71	71
6 - in	18	18
8 - in	2	2
10 - in		
12 - in		
Other (unknown)		
Total	21,592	21,483

<b>SCHEDULE D-6</b>	
<b>Meter Testing Data</b>	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	61
2. Used, before repair . . . . .	95
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 . . . . .	15,602
2. More than 10, but less than 15 years . . . . .	4,226
3. More than 15 years . . . . .	2,032

Note: Schedule D-4, D-5, and D-6 includes Ventura and Piru Systems

## SCHEDULE D-7

### Water Delivered to Metered Customers by Months and Years in 1,000 Gallons (Unit Chosen)<sup>1</sup>

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	113,381	128,880	102,688	104,214	158,191	192,850	199,886	1,000,090
Commercial	36,376	41,081	43,989	34,604	53,984	(17,126)	155,324	348,232
Industrial	28,060	8,400	43,310	13,563	1,684	(433,871)	523,322	184,469
Public authorities	4,362	7,267	12,821	7,642	9,290	19,005	21,452	81,839
Irrigation	-	-	-	-	-	-	-	-
Other (Fire, Misc., Co. Acct)	613	241	144	113	259	2,814	517	4,702
								-
<b>Total</b>	<b>182,792</b>	<b>185,869</b>	<b>202,953</b>	<b>160,136</b>	<b>223,409</b>	<b>(236,328)</b>	<b>900,501</b>	<b>1,619,332</b>

  

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	246,128	199,353	190,460	203,719	187,733	1,027,394	2,027,483	2,253,218	
Commercial	88,945	69,726	70,508	74,191	64,728	368,098	716,330	804,155	
Industrial	47,941	25,768	34,913	56,256	28,655	193,533	378,001	405,748	
Public authorities	25,036	26,425	24,305	20,211	18,591	114,568	196,407	271,379	
Irrigation	-	-	-	-	-	-	-	-	
Other (Fire, Misc., Co. Acct)	156	523	2,246	336	315	3,576	8,278	1,453	
								-	
<b>Total</b>	<b>408,206</b>	<b>321,795</b>	<b>322,432</b>	<b>354,714</b>	<b>300,021</b>	<b>1,707,168</b>	<b>3,326,500</b>	<b>3,735,953</b>	

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

<sup>2</sup> 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 served <sup>2</sup> _____	72,115
-----------------------------	----	--	--------

Note: Schedule D-7, includes Ventura and Piru Systems

# 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><u>                    -</u></u>
100-3	Construction Work in Progress	\$ <u><u>          4,177,987</u></u>
241	Advances for Construction	\$ <u><u>          4,469,243</u></u>
265	Contributions in Aid of Construction	\$ <u><u>         10,650,910</u></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 \_\_\_\_\_ Ventura \_\_\_\_\_ District  
Name of District  
of \_\_\_\_\_ California-American Water Company  
Name of Utility  
at \_\_\_\_\_ 2439 W Hillcrest Dr., Newbury Park CA 91320  
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