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2024
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA WATER SERVICE COMPANY

(NAME OF CORPORATION)

Name of District:

Bay Area Region

Location:

Various

(TOWN OR CITY)

San Mateo
Lake Sonoma
Marin

(COUNTY)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2024

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2025

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, 2025**, 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

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, 2024 through December 31, 2024. Fiscal year reports will not be accepted.

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service

Bay Area Region

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	1,209	-	-	-	\$ 1,209
3	302	Franchises and Consents (Schedule A-1c)	702	-	-	-	\$ 702
4	303	Other Intangible Plant	1,262,377	409,810	(9,592)	-	\$ 1,662,595
5		Total Intangible Plant	\$ 1,264,289	\$ 409,810	\$ (9,592)	\$ -	\$ 1,664,506
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 567,339	\$ -	\$ -	\$ -	\$ 567,339
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	154,194	-	-	-	\$ 154,194
12	312	Collecting and Impounding Reservoirs	5,713	-	-	-	\$ 5,713
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells	2,857,980	-	-	-	\$ 2,857,980
16	316	Supply Mains	797,486	-	-	-	\$ 797,486
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 3,815,373	\$ -	\$ -	\$ -	\$ 3,815,373
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	8,554,646	1,055,594	(20,170)	-	\$ 9,590,069
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	26,900,090	6,259,778	(133,504)	-	\$ 33,026,364
25	325	Other Pumping Plant	1,798	-	-	-	\$ 1,798
26		Total Pumping Plant	\$ 35,456,534	\$ 7,315,372	\$ (153,675)	\$ -	\$ 42,618,231
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	1,711,722	528,538	-	-	\$ 2,240,260
30	332	Water Treatment Equipment	16,653,090	1,078,751	(51,972)	-	\$ 17,679,869
31		Total Water Treatment Plant	\$ 18,364,812	\$ 1,607,288	\$ (51,972)	\$ -	\$ 19,920,129

SCHEDULE A-1a Account 100.1 - Utility Plant in Service (Continued)							
Bay Area Region							
Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	4,924,192	810,964	(1,168)	-	\$ 5,733,988
34	342	Reservoirs and Tanks	46,698,536	1,921,585	(138,580)	-	\$ 48,481,540
35	343	Transmission and Distribution Mains	179,338,993	27,161,149	(102,772)	-	\$ 206,397,370
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	67,194,802	8,649,278	(19,142)	-	\$ 75,824,938
38	346	Meters	18,374,284	1,166,624	(14,985)	-	\$ 19,525,923
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	20,088,679	1,813,424	(36,810)	-	\$ 21,865,294
41	349	Other Transmission and Distribution Plant		-			\$ -
42		Total Transmission and Distribution Plant	\$ 336,619,487	\$ 41,523,024	\$ (313,457)	\$ -	\$ 377,829,053
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	15,399,373	51,857	-	-	\$ 15,451,229
46	372	Office Furniture and Equipment	688,588	2,200	-	-	\$ 690,789
47	373	Transportation Equipment	2,649,700	182,692	(314,260)	-	\$ 2,518,132
48	374	Stores Equipment	250,642	-	-	-	\$ 250,642
49	375	Laboratory Equipment	754	-	-	-	\$ 754
50	376	Communication Equipment	61,432	-	(1,495)	-	\$ 59,936
51	377	Power Operated Equipment	-	-	-	-	\$ -
52	378	Tools, Shop and Garage Equipment	1,677,541	128,722	(57,548)	-	\$ 1,748,715
53	379	Other General Plant	3,071	-	-	-	\$ 3,071
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 20,731,100	\$ 365,471	\$ (373,303)	\$ -	\$ 20,723,268
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	-	-	-	-	\$ -
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	22,263,427	1,188,462	(345,171)	-	23,106,719
60		Total Undistributed Items	\$ 22,263,427	\$ 1,188,462	\$ (345,171)	\$ -	\$ 23,106,719
61		Total Utility Plant in Service	\$ 439,082,360	\$ 52,409,427	\$ (1,247,170)	\$ -	\$ 490,244,618

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	City of San Carlos Ordinance No. 648	11/1/67	perpetual		702
2					
3					
4					
5	Total				\$ 702

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

**SCHEDULE A-4
RATE BASE AND WORKING CASH
BAY AREA REGION**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2024 (b)	Balance 1/1/2024 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	\$467,152,417	\$416,891,433
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$23,106,719	\$22,267,706
5		Rate Base (Adj. for Dominguez, Antelope Valley and Kern River Valley Net of Depreciation)	\$0	\$0
6		Plant not Funded by Cal Water (Funded by DWR and SRF Loans)	-\$8,649,862	-\$8,665,195
7		Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5 + Line 6)	\$481,609,274	\$430,493,945
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$133,596,067	\$122,848,147
10		General Office Prorate	\$11,809,417	\$10,101,992
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$145,405,483	\$132,950,139
12		Less Other Reserves		
13		Deferred Income Taxes	\$42,151,063	\$36,898,181
14		Deferred Investment Tax Credit	\$90,876	\$102,033
15		Other Reserves (General Office Prorate)	\$1,285,239	\$1,473,834
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$43,527,178	\$38,474,048
17		Less Adjustments		
18		Contributions in Aid of Construction	\$21,824,072	\$21,317,688
19		Advances for Construction	\$3,167,698	\$3,443,749
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$24,991,770	\$24,761,437
22		Add Materials and Supplies	\$937,218	\$806,742
23		Add Working Capital (Tank Painting)	\$5,654,423	\$4,551,061
24		Add Working Cash (=Line 37)	\$12,898,208	\$11,837,250
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$281,520,268	\$246,952,313
Notes:				
1 Cal Water does not include CWIP in rate base.				
		Working Cash		
27		Determination of Operational Cash Requirement		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$82,557,714	\$75,104,035
29		Purchased Power & Commodity for Resale*	\$50,351,876	\$44,233,349
30		Meter Revenues: Bimonthly Billing	\$20,505,973	\$15,486,074
31		Other Revenues: Flat Rate Monthly Billing	\$158,178	\$154,075
32		Total Revenues (=Line 30 + Line 31)	\$20,664,151	\$15,640,149
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.77%	0.99%
34		5/24 x Line 25 x (100% - Line 33)	\$17,067,866	\$15,492,535
35		1/24 x Line 28 x Line 33	\$26,331	\$30,828
36		1/12 x Line 29	\$4,195,990	\$3,686,112
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$12,898,208	\$11,837,250
		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

Bay Area Region

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	132,378,531.43	5,211,050.95	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	13,487,113.53				
4	(b) Charged to Account 504		107,024.92			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	103,812.74				
9	(g) All other credits ¹		264,673.35			
10	Total credits	\$13,590,926.27	\$371,698.27	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	1,198,913.67	9,592.28			
13	(b) Cost of removal	62,742.40				
14	(c) All other debits ¹	-				
15	Total debits	1,261,656.07	9,592.28	0.00	0.00	0.00
16	Balance in reserve at end of year	144,707,801.63	5,573,156.94	0.00	0.00	0.00
17						
18	State method of determining depreciation charges.					
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$					
24						
25	¹ Indicate the nature of these items and show the accounts affected by the contra entries.					
26						
27						

SCHEDULE A-5a
Account 250 - Analysis of Entries in Depreciation Reserve

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Bay Area Region		Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
	Acct.	DEPRECIABLE PLANT (a)					
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	106,292.96	2,019.96	-	-	108,312.92
3	312	Collecting and Impounding Reservoirs	16,773.59	-	-	-	16,773.59
4	313	Lake, river and Other Intakes	-	-	-	-	-
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	1,025,894.52	134,677.68	-	-	1,160,572.20
7	316	Supply Mains	292,491.77	15,072.24	-	-	307,564.01
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	1,441,452.84	151,769.88	-	-	1,593,222.72
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	3,511,329.25	289,957.92	(20,170.49)	(2,097.64)	3,779,019.04
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	4,307,340.88	752,910.12	(133,504.24)	(7,082.47)	4,919,664.29
16	325	Other Pumping Plant	323.90	369.12	-	-	693.02
17		Total Pumping Plant	7,818,994.03	1,043,237.16	(153,674.73)	(9,180.11)	8,699,376.35
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	349,982.96	45,021.36	-	-	395,004.32
21	332	Water Treatment Equipment	2,623,418.56	315,492.36	(51,971.72)	(22,901.86)	2,864,037.34
22		Total Water Treatment Plant	2,973,401.52	360,513.72	(51,971.72)	(22,901.86)	3,259,041.66
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	525,705.88	94,107.48	(1,168.30)	-	618,645.06
26	342	Reservoirs and Tanks	14,337,216.87	1,650,559.32	(138,580.26)	-	15,849,195.93
27	343	Transmission and Distribution Mains	48,966,471.99	3,841,895.16	(102,772.40)	(18,178.97)	52,687,415.78
28	344	Fire Mains	-	-	-	-	-
29	345	Services	29,284,131.18	2,735,324.40	(19,142.39)	(11,522.09)	31,988,791.10
30	346	Meters	9,057,372.49	419,475.24	(14,984.61)	11,391.01	9,473,254.13
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	5,030,295.68	339,417.12	(36,809.50)	(971.48)	5,331,931.82
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	107,201,194.09	9,080,778.72	(313,457.46)	(19,281.53)	115,949,233.82
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	2,223,236.98	487,777.20	-	-	2,711,014.18
38	372	Office Furniture and Equipment	151,666.03	51,652.92	-	-	203,318.95
39	373	Transportation Equipment	457,733.18	213,830.64	(314,259.94)	74,552.57	431,856.45
40	374	Stores Equipment	120,519.42	9,023.04	-	-	129,542.46
41	375	Laboratory Equipment	(7,651.48)	70.68	-	-	(7,580.80)
42	376	Communication Equipment	7,537.68	3,765.72	(1,495.31)	-	9,808.09
43	377	Power Operated Equipment	(7.01)	-	-	-	(7.01)
44	378	Tools, Shop and Garage Equipment	312,514.51	114,576.12	(57,547.73)	-	369,542.90
45	379	Other General Plant	(833.96)	177.48	-	-	(656.48)
46	390	Other Tangible Property	(69,086.89)	-	-	-	(69,086.89)
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	3,195,628.46	880,873.80	(373,302.98)	74,552.57	3,777,751.85
***	380	Leased Property	-	-	-	-	-
***		Pension non-service				-	-
***		GO Allocation	9,747,860.49	1,969,940.25	(306,506.78)	17,881.27	11,429,175.23
49		Total	132,378,531.43	13,487,113.53	(1,198,913.67)	41,070.34	144,707,801.63

SCHEDULE B-1
Account 501 - Operating Revenues

Bay Area Region

Line		ACCOUNT	Amount Current Year	Amount Preceding Year	Net Change During Year Show Decrease in (Parenthesis)
No.	Acct.	(a)	(b)	(c)	(d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	56,256,898	49,284,124	\$6,972,774
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	42,065,371	36,570,810	\$5,494,561
6		601-3 Industrial Sales	1,622,560	1,788,417	(\$165,857)
7		601-4 Sales to Public Authorities	5,186,908	4,530,451	\$656,456
8		Sub-total	\$ 105,131,736	\$ 92,173,802	\$12,957,934
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales	-	-	\$0
11		602-1.2 Residential Low Income Discount (Debit)			\$0
12		602-2 Commercial Sales	-	-	\$0
13		602-3 Industrial Sales			\$0
14		602-4 Sales to Public Authorities	-	-	\$0
15		Sub-total	\$ -	\$ -	\$0
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales	-	(4,240)	\$4,240
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ -	\$ (4,240)	\$4,240
20	604	Private Fire Protection Service	1,112,292	1,056,448	\$55,844
21	605	Public Fire Protection Service	49,336	45,667	\$3,669
22	606	Sales to Other Water Utilities for Resale	-	-	\$0
23	607	Sales to Governmental Agencies by Contracts			\$0
24	608	Interdepartmental Sales			\$0
25	609	Other Sales or Service	11,711,834	362,951	\$11,348,883
26		Sub-total	\$ 12,873,462	\$ 1,465,066	\$11,408,396
27		Total Water Service Revenues	\$ 118,005,198	\$ 93,634,629	\$24,370,569
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	6,517,267	228,930	\$6,288,337
30	611	Miscellaneous Service Revenues	105,860	121,680	(\$15,820)
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	305,648	780,217	(\$474,568)
34	615	Recycled Water Revenues	-	(111)	\$111
35		Total Other Water Revenues	\$ 6,928,775	\$ 1,130,715	\$5,798,060
36	501	Total operating revenues	\$ 124,933,974	\$ 94,765,344	\$30,168,629

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

Bay Area Region

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		2,095	141	\$ 1,954
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		74,349	152,462	\$ (78,113)
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water	A	B	C	49,386,176	43,248,942	\$ 6,137,234
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		729	2,721	\$ (1,992)
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		-	-	\$ -
12	708	Maintenance of collect and impound reservoirs	A			-	-	\$ -
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A			-	-	\$ -
15	710	Maintenance of springs and tunnels	A					\$ -
16	711	Maintenance of wells	A			(1,349)	14,622	\$ (15,972)
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		344	4,628	\$ (4,284)
19		Total source of supply expense				\$ 49,462,344	\$ 43,423,517	\$ 6,038,827
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		979,388	864,134	\$ 115,254
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			49	-	\$ 49
27	724	Pumping labor and expenses	A	B		54,795	31,080	\$ 23,715
28	725	Miscellaneous expenses	A			65,561	49,011	\$ 16,550
29	726	Fuel or power purchased for pumping	A	B	C	979,549	985,792	\$ (6,244)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		182,014	230,284	\$ (48,270)
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		34,251	29,323	\$ 4,928
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		138,578	237,690	\$ (99,112)
36	733	Maintenance of other pumping plant	A	B		4,750	44	\$ 4,706
37		Total pumping expenses				\$ 2,438,937	\$ 2,427,359	\$ 11,578

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

Bay Area Region

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		754,763	662,966	\$ 91,797
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			370,967	225,055	\$ 145,912
43	743	Miscellaneous expenses	A	B		139,825	196,762	\$ (56,937)
44	744	Chemicals and filtering materials	A	B		245,545	224,775	\$ 20,770
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		128,023	104,300	\$ 23,723
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		8,950	14,882	\$ (5,932)
49	748	Maintenance of water treatment equipment	A	B		1,277	83,673	\$ (82,396)
50		Total water treatment expenses				\$ 1,649,350	\$ 1,512,412	\$ 136,938
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		1,149,364	1,081,750	\$ 67,615
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			237,824	181,730	\$ 56,094
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			728,103	292,072	\$ 436,031
58	754	Meter expenses	A			64,927	(46,439)	\$ 111,366
59	755	Customer installations expenses	A			-	139	\$ (139)
60	756	Miscellaneous expenses	A			713,599	830,560	\$ (116,962)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		571,948	671,024	\$ (99,076)
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		782,155	631,356	\$ 150,799
66	761	Maintenance of trans. and distribution mains	A			675,550	761,261	\$ (85,711)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			748,375	374,585	\$ 373,789
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			8,701	12,315	\$ (3,614)
72	765	Maintenance of hydrants	A			34,596	(3,702)	\$ 38,298
73	766	Maintenance of miscellaneous plant	A			-	871	\$ (871)
74		Total transmission and distribution expenses				\$ 5,715,144	\$ 4,787,523	\$ 927,620

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

Bay Area Region

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B		688,275	630,159	\$ 58,117
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		11,620	7,490	\$ 4,129
80	773	Customer records and collection expenses	A			354,626	446,101	\$ (91,476)
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			2,407,514	2,415,352	\$ (7,838)
83	775	Uncollectible accounts	A	B	C	138,399	81,645	\$ 56,754
84		Total customer account expenses				\$ 3,600,434	\$ 3,580,748	\$ 19,686
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	174,116	271,060	\$ (96,944)
101	792	Office supplies and other expenses	A	B	C	98,878	132,626	\$ (33,749)
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			116,271	101,697	\$ 14,574
105	795	Employees' pensions and benefits	A	B	C	2,984,477	2,904,965	\$ 79,512
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	-	-	\$ -
108	798	Outside services employed	A			5,948	(57,929)	\$ 63,877
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			13,265,224	13,314,663	\$ (49,439)
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	190,704	187,746	\$ 2,958
114		Total administrative and general expenses				\$ 16,835,619	\$ 16,854,829	\$ (19,210)
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	76,193	165,721	\$ (89,528)
118	812	Administrative expenses transferred - Cr.	A	B	C	(272,616)	(286,505)	\$ 13,888
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ (196,423)	\$ (120,783)	\$ (75,640)
121		Total operating expenses				\$ 79,505,403	\$ 72,465,604	\$ 7,039,799

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	Bay Area Region Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)	Capitalized (Omit Account) (f)
1	Federal corporate income taxes	\$ 4,216,461.22	\$ 4,216,461.22			
2	California corporate franchise taxes	\$ 822,315.42	\$ 822,315.42			
3	Property taxes	\$ 2,666,285.16	\$ 2,666,285.16			
4	Other taxes	\$ 868,463.27	\$ 868,463.27			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 8,573,525.07	\$ 8,573,525.07	\$ -	\$ -	\$ -

SCHEDULE D-1 Sources of Supply and Water Developed										
STREAMS					FLOW IN(unit) ²				Annual Quantities Diverted (AF)	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions				
				Claim	Capacity	Max.	Min.			
	RDV - Coast Springs									
1	n/a								0	
	RDV - Lucerne									
2	WTP	Lucerne							290	
3										
WELLS									Annual Quantities Pumped (AF)	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity (GPM)				
	South SF									
4	001-02	South Side Of Chestnut Ave., W/O Commercial Ave.	4110009-001	12"	n/a	60	0			
5	001-14	South Side Of Chestnut Ave., W/O Commercial Ave.	4110009-002	16"/24"	n/a	90	0			
6	001-17	South Side Of Chestnut Ave., W/O Commercial Ave.	4110009-004	16"	n/a	200	0			
7	001-18	South Side Of Mission Road @ Oak Ave.	4110009-005	12/16"	n/a	340	0			
8	001-19	South Side Of Chestnut Ave., W/O Commercial Ave.	4110009-006	30/16"	93	75	42			
9	001-20	South Side Of Chestnut Ave. @ Mission Road.	4110009-007	14/16/30"	170	75	25			
10	001-21	So. Side Of Oak Ave., +/- 300' W/O Commercial Ave.	4110009-008	28/14"	181	220	37			
11	001-22	So. Side Of Oak Ave., +/- 300' W/O Commercial Ave.	4110009-013	n/a	164	n/a	27			
12	001-23	Southside Chestnut Avenue @ Mission	4110009-014	30	168	300	25			
13	001-24	South Side Of Chestnut Ave., W/O Commercial Ave.	4110009-015	12"	n/a	350	38			
14	001-STA	South Side Of Chestnut Ave., W/O Commercial Ave.	WTP	n/a	n/a	n/a	0			
	Redwood Valley									
	Armstrong									
15	001-1	14034 Armstrong Woods Rd.	4910018-001	12	11	113	1			
16	001-2	14034 Armstrong Woods Rd.	4910018-002	12	11	84	63			
	Coast Springs									
17	001-1	E/O Intersection Of Oceanview Blvd & Oceana Dr.	2110007-002	n/a	28	n/a	0			
18	002-1	E/O Oceanview Blvd. & Oceana Dr.	2110007-003	n/a	10	n/a	0			
19	003-1	E/O Oceanview Blvd & Oceana Drive	2110007-004	n/a	128	n/a	0			
20	004-1	Down Dirt Road @ Bay Drive	2110007-005	n/a	2	n/a	0			
21	005-1	E/O Oeanview Blvd. & Oceana Drive	2110007-007	n/a	128	n/a	0			
22	006-1	n/a	2110007-010	n/a	n/a	n/a	0			
23	009-1	E/O Oceanview Blvd. & Oceana Dr.	2110007-006	8	50	10	0			
24	010-1	E/O Oceanview Blvd & Oceana Drive	2110007-008	n/a	72	n/a	0			
25	011-1	n/a	2110007-016	n/a	n/a	n/a	0			
26	007-DSG	n/a	n/a	n/a	n/a	n/a	19			
	Hawkins									
27	001-1	n/a	4900546-001	n/a	n/a	n/a	0			
28	001-2	n/a	4900546-002	n/a	n/a	n/a	11			
	Noel Heights									
29	201-1	W/S Of Hwy 116-240' N/O Hwy 116 & Canyon Dr.	4900785-001	34	8	25	6			
TUNNELS AND SPRINGS					FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum					
30	n/a									
31										
32										
33										
34										
Purchased Water for Resale										
Mid Peninsula										
	San Carlos									
35	Purchased from	San Francisco Water Department								
36	Annual quantities purchased						3227 (AF)			
	San Mateo									
37	Purchased from	San Francisco Water Department								
38	Annual quantities purchased						9938 (AF)			
South San Francisco										
39	Purchased from	San Francisco Water Department								
40	Annual quantities purchased						6131 (AF)			
Redwood Valley										
	Coast Springs									
41	Purchased from									
42	Annual quantities purchased						0 (AF)			
	Rancho de Paradiso									
41	Purchased from	Sweetwater								
42	Annual quantities purchased						5 (AF)			
* 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	5	375,000	
11	Metal	52	24,198,000	
12	Concrete	15	10,828,400	
13	Total	72	35,401,400	

SCHEDULE D-3

Description of Transmission and Distribution Facilities

Bay Area Region

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES

Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Total	-	-	-	-	-	-	-	-

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Continued

Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								-
7	Flume								-
8	Lined conduit								-
9									
10	Total	-	-	-	-	-	-	-	-

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

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron		152	11,722		-	182,641		405,788	151,121
12	Cast Iron (cement lined)									
13	Concrete		-				-			
14	Copper	2,709	-	317						
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	-		22	-	-	80,600		556,785	405,070
19	Welded steel									
20	Wood									
21	Other	54	13,063	45,429	3,375	-	45,090	1,168	195,489	240,883
22	Total	2,763	13,215	57,490	3,375	-	308,331	1,168	1,158,062	797,074

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	5,790	31,837	-	2,155	14,804	544			806,554
24	Cast Iron (cement lined)									-
25	Concrete	-		17	29	9,062	746		33,107	42,961
26	Copper							1,447		4,473
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	43,401	232,409	5,917	18,819	2,880	-	-	-	1,345,903
31	Welded steel									-
32	Wood									-
33	Other	6,068	127,473	594	10,843	1,472	370	66	1,515	692,952
34	Total	55,259	391,719	6,528	31,846	28,218	1,660	1,513	34,622	2,892,843

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	47,237	47,272	0	0
Commercial	5,343	5,363	0	0
Industrial	134	131	0	0
Public authorities	528	532	0	0
Irrigation	64	55	0	0
Other (speci Multiple Residence	17,569	17,389	0	0
Agriculture	0	0	0	0
Subtotal	70,875	70,742	0	0
Private fire connections	0	0	1,622	1,629
Public fire hydrants	0	0	5,517	5,540
Total	70,875	70,742	7,139	7,169

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	40,856	41,012
3/4 - in	30	35
1 - in	10,301	10,166
1 1/4 - in	-	-
1 1/2 - in	1,165	1,115
2 - in	1,711	1,469
2 1/2 - in	-	-
3 - in	324	311
4 - in	156	147
6 - in	42	42
8 - in	5	5
10 - in	-	-
12 - in	1	1
Other	35	36
Total	54,626	54,339

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	2
3. Used, after repair	201
4. Found fast, requiring billing adjustment	

B. Number of Meters in Service Since Last Test

1. Ten years or less	16,489
2. More than 10, but less than 15 years	8,236
3. More than 15 years	29,901

SCHEDULE D-7

Water Delivered to Metered Customers by Months and Years in 2024 in thousands of CCF(Unit Chosen)¹
Total Bay Area Region

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	367	335	337	340	402	490	550	2,821
Commercial	161	155	162	163	186	214	242	1,282
Industrial	14	12	12	11	11	12	14	86
Public authorities	22	18	19	23	30	42	50	204
Irrigation	-	-	-	-	-	-	-	-
Other (specify) Other Sales & Svc	1	0	0	1	1	10	13	25
								-
Total	564	520	529	537	631	768	869	4,418
Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	480	538	481	441	387	2,326	5,148	5,039
Commercial	217	239	225	198	175	1,054	2,336	2,278
Industrial	11	12	12	13	11	60	146	186
Public authorities	48	50	45	31	23	197	400	394
Irrigation	-	-	-	-	-	-	-	-
Other (specify) Other Sales & Svc	12	9	5	2	1	30	55	66
						-	-	
Total	768	850	767	685	597	3,667	8,085	7,961

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

Total acres irrigated 2,879.94

Total population served 342,774

End of Year Balances in Selected Accounts

Bay Area Region

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

131	Materials and Supplies	<u>\$ 804,837</u>
100-3	Construction Work in Progress	<u>\$ 11,126,171</u>
241	Advances for Construction	<u>\$ 3,167,698</u>
265	Contributions in Aid of Construction	<u>\$ 21,829,503</u>

DECLARATION

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

I, the undersigned

Tom Scanlon

Name of District Manager or Equivalent (Please Print)

of

Bay Area Region

District

Name of District

of

California Water Service Company

Name of Utility

at

Various Locations

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, 2024, through December 31, 2024.

Vice President and Corporate Controller

Title (Please Print)


Signature

408-367-8523

Telephone Number

April 26, 2025

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