

Received \_\_\_\_\_

Examined \_\_\_\_\_

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

2024  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

CALIFORNIA WATER SERVICE COMPANY

(NAME OF CORPORATION)

Kernville, Arden, Bodfish, Sq Mtn,  
Split Mtn, Southlake, Onyx,  
Mtn Shadow Lakeland and

Name of District: Kern River Valley Location: Ponderosa Pine Kern Co.  
(TOWN OR CITY) (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	15
Schedule D-3 - Description of Transmission and Distribution Facilities	16
Schedule D-4 - Number of Active Service Connections	17
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	17
Schedule D-6 - Meter Testing Data	17
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	18
End of Year Balances in Selected Accounts	19
Declaration	20
Index	21

## 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](mailto: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**

Kern River Valley Water Co

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	9,761	-	-	-	\$ 9,761
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	27,305	99,967	-	-	\$ 127,272
5		Total Intangible Plant	\$ 37,066	\$ 99,967	\$ -	\$ -	\$ 137,033
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 439,624	\$ -	\$ -	\$ -	\$ 439,624
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements	48,846	-	-	-	\$ 48,846
12	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
13	313	Lake, River and Other Intakes	11,996	-	-	-	\$ 11,996
14	314	Springs and Tunnels					\$ -
15	315	Wells	3,597,103	-	-	-	\$ 3,597,103
16	316	Supply Mains	149,027	-	-	-	\$ 149,027
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 3,806,972	\$ -	\$ -	\$ -	\$ 3,806,972
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	233,816	24,571	-	-	\$ 258,388
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	5,250,132	372,328	(82,431)	-	\$ 5,540,028
25	325	Other Pumping Plant	63,906	-	-	-	\$ 63,906
26		Total Pumping Plant	\$ 5,547,855	\$ 396,899	\$ (82,431)	\$ -	\$ 5,862,322
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	592,739	12,041	-	-	\$ 604,780
30	332	Water Treatment Equipment	7,786,615	72,782	(6,649)	-	\$ 7,852,749
31		Total Water Treatment Plant	\$ 8,379,354	\$ 84,823	\$ (6,649)	\$ -	\$ 8,457,528

<b>SCHEDULE A-1a</b> <b>Account 100.1 - Utility Plant in Service (Continued)</b> Kern River Valley Water Co							
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	396,476	79,710	-	-	\$ 476,186
34	342	Reservoirs and Tanks	6,005,389	67,325	(14,572)	-	\$ 6,058,143
35	343	Transmission and Distribution Mains	11,039,365	865,610	(29,567)	-	\$ 11,875,407
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	1,440,054	53,363	(430)	-	\$ 1,492,987
38	346	Meters	304,123	8,100	-	-	\$ 312,223
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	338,529	43,290	(9,707)	-	\$ 372,112
41	349	Other Transmission and Distribution Plant		-			\$ -
42		Total Transmission and Distribution Plant	\$ 19,523,935	\$ 1,117,398	\$ (54,276)	\$ -	\$ 20,587,057
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	608,846	53,552	-	-	\$ 662,398
46	372	Office Furniture and Equipment	24,463	1,259	-	-	\$ 25,722
47	373	Transportation Equipment	558,036	-	(126,811)	-	\$ 431,224
48	374	Stores Equipment	2,663	-	-	-	\$ 2,663
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	18,738	-	-	-	\$ 18,738
51	377	Power Operated Equipment	63,879	-	-	-	\$ 63,879
52	378	Tools, Shop and Garage Equipment	537,544	35,864	(4,813)	-	\$ 568,595
53	379	Other General Plant	29,080	-	-	-	\$ 29,080
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 1,843,249	\$ 90,675	\$ (131,625)	\$ -	\$ 1,802,300
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property	-	-	-	-	\$ -
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	2,125,569	113,467	(32,955)	-	2,206,081
60		Total Undistributed Items	\$ 2,125,569	\$ 113,467	\$ (32,955)	\$ -	\$ 2,206,081
61		Total Utility Plant in Service	\$ 41,703,625	\$ 1,903,229	\$ (307,935)	\$ -	\$ 43,298,918

<b>SCHEDULE A-1b</b> <b>Account 101 - Recycled Water Utility Plant</b>							
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	Beginning Balance				-
2					
3					
4					
5	Total				\$

<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  
RATE BASE AND WORKING CASH  
KERN RIVER VALLEY DISTRICT**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2024 (b)	Balance 1/1/2024 (c)
		<b>RATE BASE</b>		
1		Utility Plant		
2		Plant in Service	\$41,092,837	\$39,652,058
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$2,206,081	\$2,125,978
5		Rate Base (Adj. for Dominguez, Antelope Valley and Kern River Valley Net of Depreciation)	\$293,372	\$328,785
6		Plant not Funded by Cal Water (Funded by DWR and SRF Loans)	-\$2,378,474	-\$2,378,474
7		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5 + Line 6)</b>	<b>\$41,213,817</b>	<b>\$39,728,347</b>
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$18,444,862	\$17,592,056
10		General Office Prorate	\$1,127,487	\$964,473
11		<b>Total Accumulated Depreciation (=Line 9 + Line 10)</b>	<b>\$19,572,349</b>	<b>\$18,556,529</b>
12		Less Other Reserves		
13		Deferred Income Taxes	\$2,071,599	\$1,944,389
14		Deferred Investment Tax Credit	\$36	\$36
15		Other Reserves (General Office Prorate)	\$122,706	\$140,712
16		<b>Total Other Reserves (=Line 13 + Line 14 + Line 15)</b>	<b>\$2,194,341</b>	<b>\$2,085,137</b>
17		Less Adjustments		
18		Contributions in Aid of Construction	\$449,978	\$479,857
19		Advances for Construction	\$3,586	\$5,132
20		Other		
21		<b>Total Adjustments (=Line 18 + Line 19 + Line 20)</b>	<b>\$453,564</b>	<b>\$484,989</b>
22		<b>Add Materials and Supplies</b>	<b>\$35,673</b>	<b>\$35,416</b>
23		<b>Add Working Capital (Tank Painting)</b>	<b>\$188,838</b>	<b>\$267,830</b>
24		<b>Add Working Cash (=Line 37)</b>	<b>\$1,130,412</b>	<b>\$1,011,673</b>
25		<b>TOTAL RATE BASE</b>		
26		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>\$20,159,647</b>	<b>\$19,648,780</b>
<b>Notes:</b> <b>1 Cal Water does not include CWIP in rate base.</b> <b>2 Includes rate base write-up as adopted in D.00-05-047 for merger-synergy adjustments.</b>				
		<b>Working Cash</b>		
27		<b>Determination of Operational Cash Requirement</b>		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$5,533,448	\$4,995,008
29		Purchased Power & Commodity for Resale*	\$282,527	\$308,257
30		Meter Revenues: Bimonthly Billing	\$2,036,233	\$1,125,927
31		Other Revenues: Flat Rate Monthly Billing	(\$2,546)	\$4,434
32		Total Revenues (=Line 30 + Line 31)	\$2,033,687	\$1,130,362
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	-0.13%	0.39%
34		5/24 x Line 25 x (100% - Line 33)	\$1,154,245	\$1,036,544
35		1/24 x Line 28 x Line 33	(\$289)	\$816
36		1/12 x Line 29	\$23,544	\$25,688
37		<b>Operational Cash Requirement (=Line 57 + Line 58 - Line 59)</b>	<b>\$1,130,412</b>	<b>\$1,011,673</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**

Kern River Valley Water Co

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	18,514,671.43	2,270,089.49	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,295,849.69				
4	(b) Charged to Account 504		12,881.40			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	8,625.25				
9	(g) All other credits <sup>1</sup>		58,127.49			
10	Total credits	\$1,304,474.94	\$71,008.89	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	304,243.99				
13	(b) Cost of removal	-				
14	(c) All other debits <sup>1</sup>	-				
15	Total debits	304,243.99	0.00	0.00	0.00	0.00
16	Balance in reserve at end of year	19,514,902.38	2,341,098.38	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	<sup>1</sup> 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.	Kern River Valley Water Co		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		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements	30,870.05	1,006.20	-	-	31,876.25
3	312	Collecting and Impounding Reservoirs	-	-	-	-	-
4	313	Lake, river and Other Intakes	6,021.99	-	-	-	6,021.99
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	2,704,305.03	137,952.48	-	-	2,842,257.51
7	316	Supply Mains	94,890.77	2,503.68	-	-	97,394.45
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	2,836,087.84	141,462.36	-	-	2,977,550.20
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	73,381.18	14,590.20	-	-	87,971.38
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	1,948,487.89	152,947.80	(82,431.37)	-	2,019,004.32
16	325	Other Pumping Plant	34,668.97	3,949.44	-	-	38,618.41
17		Total Pumping Plant	2,056,538.04	171,487.44	(82,431.37)	-	2,145,594.11
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	79,729.45	14,759.16	-	-	94,488.61
21	332	Water Treatment Equipment	5,000,700.13	201,590.52	(6,648.69)	-	5,195,641.96
22		Total Water Treatment Plant	5,080,429.58	216,349.68	(6,648.69)	-	5,290,130.57
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	43,552.94	8,167.32	-	-	51,720.26
26	342	Reservoirs and Tanks	3,356,949.06	139,444.44	(14,572.25)	-	3,481,821.25
27	343	Transmission and Distribution Mains	2,872,606.49	266,286.72	(29,567.34)	-	3,109,325.87
28	344	Fire Mains	-	-	-	-	-
29	345	Services	492,792.90	58,094.76	(429.64)	-	550,458.02
30	346	Meters	150,453.26	9,606.36	-	-	160,059.62
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	102,061.36	7,142.88	(9,706.63)	-	99,497.61
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	7,018,416.01	488,742.48	(54,275.86)	-	7,452,882.63
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	235,359.26	18,387.12	-	-	253,746.38
38	372	Office Furniture and Equipment	112,417.58	1,359.48	-	-	113,777.06
39	373	Transportation Equipment	(382.65)	34,040.28	(126,811.36)	6,918.06	(86,235.67)
40	374	Stores Equipment	157.08	157.08	-	-	314.16
41	375	Laboratory Equipment	2,679.27	-	-	-	2,679.27
42	376	Communication Equipment	15,371.71	728.88	-	-	16,100.59
43	377	Power Operated Equipment	48,807.03	2,299.56	-	-	51,106.59
44	378	Tools, Shop and Garage Equipment	209,713.78	31,123.80	(4,813.41)	-	236,024.17
45	379	Other General Plant	32,090.74	1,634.28	-	-	33,725.02
46	390	Other Tangible Property	(63,677.00)	-	-	-	(63,677.00)
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	592,536.80	89,730.48	(131,624.77)	6,918.06	557,560.57
***	380	Leased Property	-	-	-	-	-
***		Pension non-service				-	-
***		GO Allocation	930,663.16	188,077.25	(29,263.30)	1,707.19	1,091,184.30
49		Total	18,514,671.43	1,295,849.69	(304,243.99)	8,625.25	19,514,902.38



**SCHEDULE B-1**  
**Account 501 - Operating Revenues**

Kern River Valley Water Co

Line		ACCOUNT	Amount Current Year	Amount Preceding Year	Net Change During Year Show Decrease in (Parenthesis)
No.	Acct.	(a)	(b)	(c)	(d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	7,647,660	5,957,080	\$1,690,580
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	876,191	624,337	\$251,854
6		601-3 Industrial Sales	-	-	\$0
7		601-4 Sales to Public Authorities	232,719	133,104	\$99,615
8		Sub-total	\$ 8,756,570	\$ 6,714,521	\$2,042,049
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	-	-	\$0
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ -	\$ -	\$0
20	604	Private Fire Protection Service	2,469	2,362	\$107
21	605	Public Fire Protection Service	-	-	\$0
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	3,374,250	34,033	\$3,340,217
26		Sub-total	\$ 3,376,719	\$ 36,395	\$3,340,324
27		Total Water Service Revenues	\$ 12,133,289	\$ 6,750,916	\$5,382,373
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges	33,030	77,765	(\$44,735)
30	611	Miscellaneous Service Revenues	(68,143)	(35,310)	(\$32,833)
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	88,672	15,405	\$73,267
34	615	Recycled Water Revenues	-	-	\$0
35		Total Other Water Revenues	\$ 53,559	\$ 57,859	(\$4,300)
36	501	Total operating revenues	\$ 12,186,848	\$ 6,808,775	\$5,378,073

## 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

Kern River Valley Water Co

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		-	-	\$ -
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water	A	B	C	4,161	36,182	\$ (32,022)
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		792	797	\$ (5)
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>				\$ 4,952	\$ 36,979	\$ (32,027)
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		442,694	305,758	\$ 136,936
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		6,027	4,536	\$ 1,490
28	725	Miscellaneous expenses	A			29,800	31,654	\$ (1,854)
29	726	Fuel or power purchased for pumping	A	B	C	278,367	272,074	\$ 6,292
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		54,198	40,111	\$ 14,086
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		73	16	\$ 57
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		14,924	11,874	\$ 3,050
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		<b>Total pumping expenses</b>				\$ 826,083	\$ 666,024	\$ 160,059

## 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

Kern River Valley Water Co

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		218,028	196,884	\$ 21,144
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			140,111	147,695	\$ (7,584)
43	743	Miscellaneous expenses	A	B		156,021	183,815	\$ (27,795)
44	744	Chemicals and filtering materials	A	B		123,092	41,222	\$ 81,870
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		1,093	5,689	\$ (4,596)
50		<b>Total water treatment expenses</b>				\$ 638,345	\$ 575,305	\$ 63,040
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		23,863	15,194	\$ 8,669
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			-	-	\$ -
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			76,152	142,405	\$ (66,252)
58	754	Meter expenses	A			4,245	3,694	\$ 551
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			170,094	189,902	\$ (19,808)
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		50,476	128,180	\$ (77,704)
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B		8,547	1,856	\$ 6,691
65	760	Maintenance of reservoirs and tanks	A	B		87,693	78,715	\$ 8,978
66	761	Maintenance of trans. and distribution mains	A			22,260	31,331	\$ (9,071)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			141,520	123,053	\$ 18,467
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			(59)	59	\$ (119)
72	765	Maintenance of hydrants	A			-	34	\$ (34)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		<b>Total transmission and distribution expenses</b>				\$ 584,791	\$ 714,422	\$ (129,631)

**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

Kern River Valley Water Co

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		146,526	160,020	\$ (13,494)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		1,781	616	\$ 1,165
80	773	Customer records and collection expenses	A			69,462	77,756	\$ (8,294)
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			283,743	248,887	\$ 34,856
83	775	Uncollectible accounts	A	B	C	81,688	222,456	\$ (140,768)
84		<b>Total customer account expenses</b>				<b>\$ 583,200</b>	<b>\$ 709,735</b>	<b>\$ (126,535)</b>
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>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</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>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
98		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
99		<b>Operation</b>						
100	791	Administrative and general salaries	A	B	C	28,611	22,913	\$ 5,698
101	792	Office supplies and other expenses	A	B	C	12,846	13,245	\$ (400)
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			22,540	23,743	\$ (1,204)
105	795	Employees' pensions and benefits	A	B	C	595,101	543,814	\$ 51,287
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	-	-	\$ -
108	798	Outside services employed	A			224	8,000	\$ (7,776)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			1,294,862	1,271,145	\$ 23,717
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	C	16,960	14,819	\$ 2,142
114		<b>Total administrative and general expenses</b>				<b>\$ 1,971,144</b>	<b>\$ 1,897,679</b>	<b>\$ 73,465</b>
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	149,035	239,692	\$ (90,657)
118	812	Administrative expenses transferred - Cr.	A	B	C	(959)	(3,273)	\$ 2,314
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		<b>Total miscellaneous</b>				<b>\$ 148,076</b>	<b>\$ 236,419</b>	<b>\$ (88,343)</b>
121		<b>Total operating expenses</b>				<b>\$ 4,756,590</b>	<b>\$ 4,836,563</b>	<b>\$ (79,972)</b>

**SCHEDULE B-4**  
**Account 507 - Taxes Charged During Year**

Line No.	Kern River Valley Water Co  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	\$ 405,390.95	\$ 405,390.95			
2	California corporate franchise taxes	\$ 79,061.38	\$ 79,061.38			
3	Property taxes	\$ 647,225.39	\$ 647,225.39			
4	Other taxes	\$ 241,835.40	\$ 241,835.40			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 1,373,513.12	\$ 1,373,513.12	\$ -	\$ -	\$ -

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

STREAMS					FLOW IN .....(unit) <sup>2</sup>				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.			
1	WTP	KRV WTP	KRV WTP					135		
2										
3										
4										
5										
WELLS									Annual Quantities Pumped (AF)	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity (GPM)				
	<u>Arden</u>									
7	014-1	701 Evans Rd.	1510033-040	n/a	n/a	n/a		13		
8	017-1	41 Lakeshore Dr.	1510033-042	n/a	n/a	n/a		175		
9	018-1	n/a	1510033-043	n/a	n/a	n/a		3		
	<u>Countrywood</u>									
10	002-1	Countrywood	1510033-061	n/a	n/a	n/a		0		
11	003-1	Countrywood	1500408-001	n/a	n/a	n/a		0		
	<u>JWC</u>									
12	001-1	n/a	1500462-001	n/a	n/a	n/a		0		
	<u>Kernville</u>									
13	002-1	24 Sirretta	1510033-003	n/a	n/a	n/a		0		
14	003-1	24 Sirretta	1510033-004	n/a	n/a	n/a		0		
15	004-1	24 Sirretta	1510033-005	n/a	n/a	n/a		0		
16	005-1	530 Sirretta	1510033-006	n/a	n/a	n/a		0		
17	007-1	150 Sirretta	1510033-007	n/a	n/a	n/a		0		
18	009-1	190 Sirretta	1510033-008	n/a	n/a	n/a		0		
19	010-1	n/a	1510033-009	n/a	n/a	n/a		0		
20	011-1	150 Sirretta	1510033-010	n/a	n/a	n/a		0		
21	012-1	150 Sirretta	1510033-011	n/a	n/a	n/a		0		
22	013-1	150 Sirretta	1510033-012	n/a	n/a	n/a		0		
23	014-1	65 Burlando	1510033-013	n/a	n/a	n/a		0		
24	015-1	150 Sirretta	1510033-014	n/a	n/a	n/a		0		
25	016-1	150 Sirretta	1510033-017	n/a	n/a	n/a		0		
	<u>Lower Bodfish</u>									
26	005-1	376 Rim Road	1510056-005	n/a	n/a	n/a		0		
27	005-2	376 Rim Road	1510056-007	n/a	n/a	n/a		0		
28	008-1	286 Bodfish Cyn Rd	1510056-008	n/a	n/a	n/a		86		
29	008-2	286 Bodfish Cyn Rd	1510056-010	n/a	n/a	n/a		0		
30	008-3	286 Bodfish Cyn Rd	1510056-011	n/a	n/a	n/a		0		
31	013-1	286 Bodfish Cyn Rd	1510056-022	n/a	n/a	n/a		53		
	<u>Lakeland</u>									
32	001-1	Warren Way	1510049-001	n/a	n/a	n/a		0		
33	003-1	n/a	1510049-002	n/a	n/a	n/a		0		
34	004-1	Warren Way	1510049-003	n/a	n/a	n/a		12		
35	005-1	Warren Way	1510049-004	n/a	n/a	n/a		13		
36	006-1	Warren Way	1510049-008	n/a	n/a	n/a		16		
37	007-1	n/a	1510049-014	n/a	n/a	n/a		10		
	<u>Onyx</u>									
38	001-1	8091 Easy St.	1510043-001	n/a	n/a	n/a		0		
39	002-1	highway 178	1510043-005	n/a	n/a	n/a		12		
40	005-1	Road 1000' N/O Scodie Park Rd.	1510043-004	n/a	n/a	n/a		22		
	<u>Split Mountain</u>									
41	001-1	n/a	1500407-003	n/a	n/a	n/a		0		
42	002-1	n/a	1500407-006	n/a	n/a	n/a		33		
43	003-1	n/a	1500407-002	n/a	n/a	n/a		0		
44	015-1	n/a	1500407-007	n/a	n/a	n/a		69		
	<u>Southlake</u>									
45	005-1	Highway 178	1510039-003	n/a	n/a	n/a		52		
46	005-2	Highway 178	1510039-004	n/a	n/a	n/a		37		
47	007-1	Highway 178	1510039-006	n/a	n/a	n/a		79		
48	008-1	Highway 178	1510039-008	n/a	n/a	n/a		0		
	<u>Squirrel Mountain</u>									
49	003-1	n/a	1510039-016	n/a	n/a	n/a		0		
50	005-1	n/a	1510044-011	n/a	n/a	n/a		0		
51	005-2	n/a	1510039-011	n/a	n/a	n/a		0		
52	007-1	n/a	1510039-012	n/a	n/a	n/a		0		
53	009-1	n/a	1510044-022	n/a	n/a	n/a		0		
54	010-1	n/a	1510039-015	n/a	n/a	n/a		0		
55	012-1	n/a	1510044-024	n/a	n/a	n/a		0		
	<u>Upper Bodfish</u>									
56	001-1	19 Sprint Ct.	1510026-013	n/a	n/a	n/a		0		
57	003-1	19 Sprint Ct.	1510026-016	n/a	n/a	n/a		0		
58	104-1	Rembach	1510026-004	n/a	n/a	n/a		11		
59	104-2	Rembach	1510026-005	n/a	n/a	n/a		33		

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							
12							
13							
14							
15							
Purchased Water for Resale							
16	Purchased from n/a						
17	Annual quantities purchased (AF)						
Wheeled Water							
18	Purchased from Interconnection						
19	Annual quantities purchased 0 (AF)						
<p>* State ditch, pipe line, reservoir, etc., with name, if any.</p> <p>1 Average depth to water surface below ground surface.</p> <p>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.</p>							

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	38	4,631,000	
12	Concrete			
13	Total	38	4,631,000	

### SCHEDULE D-3

#### Description of Transmission and Distribution Facilities

Kern River Valley Water Co

##### 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		-	12,001		-	-		-	-
12	Cast Iron (cement lined)									
13	Concrete		-				108		54	
14	Copper	-	-	1,710						
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	-		-	14,485	5,208	93,570		115,218	19,378
19	Welded steel									
20	Wood									
21	Other	(800)	-	23,284	-	11,583	37,535		93,274	27,920
22	Total	(800)	-	36,995	14,485	16,791	131,213	-	208,546	47,298

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	-	-	-	-		-		-	12,001
24	Cast Iron (cement lined)									-
25	Concrete	-	-	-	-	-	-		-	162
26	Copper									1,710
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	1,800	-	-	-	-	-	-	-	249,659
31	Welded steel									-
32	Wood									-
33	Other	-	-	-	-	-	-	-	-	192,796
34	Total	1,800	-	-	-	-	-	-	-	456,328



**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	3,872	3,865	0	0
Commercial	108	104	0	0
Industrial	0	0	0	0
Public authorities	16	16	0	0
Irrigation	3	3	0	0
Other (speci Multiple Reside	12	12	0	0
Agriculture	0	0	0	0
Subtotal	4,011	4,000	0	0
Private fire connections	0	0	4	4
Public fire hydrants	0	0	1	0
Total	4,011	4,000	5	4

**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	4,569	3,896
3/4 - in	9	6
1 - in	80	66
1 1/4 - in		
1 1/2 - in	14	14
2 - in	11	11
2 1/2 - in		
3 - in	9	4
4 - in	1	
6 - in		
8 - in		
10 - in		
12 - in		
Other		
Total	4,693	3,997

**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 . . . . .                         | 6 |
| 3. Used, after repair . . . . .                          | - |
| 4. Found fast, requiring billing<br>adjustment . . . . . |   |

B. Number of Meters in Service Since Last Test

- |  |       |
|--|-------|
| 1. Ten years or less . . . . .                       | 1,274 |
| 2. More than 10, but less<br>than 15 years . . . . . | 379   |
| 3. More than 15 years . . . . .                      | 3,040 |

### SCHEDULE D-7

**Water Delivered to Metered Customers by Months and Years in 2024 in thousands of CCF(Unit Chosen)<sup>1</sup>**  
**Kern River Valley**

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	14	12	12	12	14	19	24	107
Commercial	2	1	2	1	2	2	3	13
Industrial	-	-	-	-	-	-	-	-
Public authorities	0	0	0	0	0	1	2	4
Irrigation	-	-	-	-	-	-	-	-
Other (specify) Other Sales & Svc	0	0	0	0	0	0	0	1
								-
Total	16	14	13	14	17	22	29	125
Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	24	22	20	16	14	96	203	193
Commercial	3	3	2	3	2	14	27	25
Industrial	-	-	-	-	-	-	-	-
Public authorities	1	1	1	1	0	4	8	6
Irrigation	-	-	-	-	-	-	-	-
Other (specify) Other Sales & Svc	0	0	0	(0)	0	1	1	1
						-	-	-
Total	28	26	24	20	17	114	239	226

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

Total acres irrigated 79.19

Total population served 5,528

## End of Year Balances in Selected Accounts

Kern River Valley Water Co

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

131	Materials and Supplies	\$ <u>23,034</u>
100-3	Construction Work in Progress	\$ <u>3,613,601</u>
241	Advances for Construction	\$ <u>3,586</u>
265	Contributions in Aid of Construction	\$ <u>450,392</u>

## DECLARATION

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

I, the undersigned

Tom Scanlon for Kellen Boyce

Name of District Manager or Equivalent (Please Print)

of

Kern River Valley

District

Name of District

of

California Water Service Company

Name of Utility

at

P O Box 1260 (7138 Lake Isabella Blvd.), Lake Isabella, CA 93240

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.

Corporate Controller & Principal Accounting Officer

Title (Please Print)

  
Signature

408-367-8521

Telephone Number

April 25, 2025

Date

## INDEX

	<u>PAGE</u>
Acres Irrigated	18
Advances for construction	19
Construction work in progress	19
Contributions in aid of construction	19
Depreciation and amortization reserves	7
Materials and supplies	19
Meters and services on pipe system	17
Operating expenses	10-12
Operating revenues	9
Population served	18
Rate base	6
Service connections, active	17
Signature	20
Sources of supply and water developed	14
Storage facilities	15
Taxes	13
Transmission and distribution facilities	16
Utility plant in service	4-5