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2024  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

\_\_\_\_\_  
CALIFORNIA WATER SERVICE COMPANY

(NAME OF CORPORATION)

Name of District:

\_\_\_\_\_  
Livermore

Location:

\_\_\_\_\_  
Livermore

\_\_\_\_\_  
Alameda

(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

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## GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN APRIL 30, 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**

Livermore

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	-	-	-	-	\$ -
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	36,610	159,766	(15,489)	-	\$ 180,886
5		Total Intangible Plant	\$ 36,610	\$ 159,766	\$ (15,489)	\$ -	\$ 180,886
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 214,644	\$ -	\$ -	\$ -	\$ 214,644
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements	-	-	-	-	\$ -
12	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells	535,417	-	-	-	\$ 535,417
16	316	Supply Mains	-	-	-	-	\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 535,417	\$ -	\$ -	\$ -	\$ 535,417
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	4,353,992	83,452	(3,447)	-	\$ 4,433,997
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	13,716,267	716,497	(208,346)	-	\$ 14,224,418
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ 18,070,260	\$ 799,949	\$ (211,793)	\$ -	\$ 18,658,416
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	1,340,609	-	-	-	\$ 1,340,609
30	332	Water Treatment Equipment	2,590,406	196,830	(73,071)	-	\$ 2,714,164
31		Total Water Treatment Plant	\$ 3,931,014	\$ 196,830	\$ (73,071)	\$ -	\$ 4,054,773

<b>SCHEDULE A-1a</b> <b>Account 100.1 - Utility Plant in Service (Continued)</b>							
Livermore							
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	1,051,623	479,862	-	-	\$ 1,531,485
34	342	Reservoirs and Tanks	9,591,608	1,039,754	(50,149)	-	\$ 10,581,213
35	343	Transmission and Distribution Mains	61,775,960	6,144,303	(24,925)	-	\$ 67,895,337
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	26,175,141	5,327,926	(10,251)	-	\$ 31,492,815
38	346	Meters	4,730,107	413,983	-	-	\$ 5,144,091
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	3,381,647	513,252	(2,857)	-	\$ 3,892,041
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ 106,706,086	\$ 13,919,080	\$ (88,183)	\$ -	\$ 120,536,983
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	791,545	43,034	-	-	\$ 834,579
46	372	Office Furniture and Equipment	89,658	-	-	-	\$ 89,658
47	373	Transportation Equipment	685,910	41,814	(79,828)	-	\$ 647,896
48	374	Stores Equipment	40,752	-	-	-	\$ 40,752
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	-	-	-	-	\$ -
51	377	Power Operated Equipment	851	-	-	-	\$ 851
52	378	Tools, Shop and Garage Equipment	244,406	10,248	-	-	\$ 254,654
53	379	Other General Plant	-	-	-	-	\$ -
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 1,853,123	\$ 95,095	\$ (79,828)	\$ -	\$ 1,868,390
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	6,679,538	356,566	(103,559)	-	6,932,545
60		Total Undistributed Items	\$ 6,679,538	\$ 356,566	\$ (103,559)	\$ -	\$ 6,932,545
61		Total Utility Plant in Service	\$ 138,026,691	\$ 15,527,285	\$ (571,923)	\$ -	\$ 152,982,053

<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 Year¹ (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  
LIVERMORE 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	\$146,049,508	\$131,347,153
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$6,933,828	\$6,680,821
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)	\$0	\$0
7		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5 + Line 6)</b>	<b>\$152,983,336</b>	<b>\$138,027,975</b>
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$46,660,418	\$43,507,732
10		General Office Prorate	\$3,543,095	\$3,030,829
11		<b>Total Accumulated Depreciation (=Line 9 + Line 10)</b>	<b>\$50,203,513</b>	<b>\$46,538,561</b>
12		Less Other Reserves		
13		Deferred Income Taxes	\$15,970,998	\$13,822,969
14		Deferred Investment Tax Credit	\$73,932	\$75,345
15		Other Reserves (General Office Prorate)	\$385,601	\$442,184
16		<b>Total Other Reserves (=Line 13 + Line 14 + Line 15)</b>	<b>\$16,430,531</b>	<b>\$14,340,499</b>
17		Less Adjustments		
18		Contributions in Aid of Construction	\$2,749,653	\$2,700,384
19		Advances for Construction	\$6,397,393	\$6,834,262
20		Other		
21		<b>Total Adjustments (=Line 18 + Line 19 + Line 20)</b>	<b>\$9,147,046</b>	<b>\$9,534,646</b>
22		<b>Add Materials and Supplies</b>	<b>\$347,817</b>	<b>\$329,369</b>
23		<b>Add Working Capital (Tank Painting)</b>	<b>\$1,168,666</b>	<b>\$1,003,234</b>
24		<b>Add Working Cash (=Line 37)</b>	<b>\$3,395,517</b>	<b>\$3,281,711</b>
25		<b>TOTAL RATE BASE</b>		
26		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>\$80,945,579</b>	<b>\$71,225,349</b>

**Notes:**

**1 Cal Water does not include CWIP in rate base.**

		<b>Working Cash</b>		
27		<b>Determination of Operational Cash Requirement</b>		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$21,525,594	\$20,413,715
29		Purchased Power & Commodity for Resale*	\$12,722,575	\$11,106,735
30		Meter Revenues: Bimonthly Billing	\$5,578,917	\$4,079,266
31		Other Revenues: Flat Rate Monthly Billing	\$45,097	\$55,397
32		Total Revenues (=Line 30 + Line 31)	\$5,624,014	\$4,134,663
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.80%	1.34%
34		5/24 x Line 25 x (100% - Line 33)	\$4,448,539	\$4,195,876
35		1/24 x Line 28 x Line 33	\$7,192	\$11,396
36		1/12 x Line 29	\$1,060,215	\$925,561
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$3,395,517	\$3,281,711
		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**

Livermore

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	46,414,750.12	17,542.65	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	4,173,459.28				
4	(b) Charged to Account 504		20,206.36			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	23,482.54				
9	(g) All other credits <sup>1</sup>					
10	Total credits	\$4,196,941.82	\$20,206.36	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	544,833.96	15,489.27			
13	(b) Cost of removal	-				
14	(c) All other debits <sup>1</sup>	-				
15	Total debits	544,833.96	15,489.27	0.00	0.00	0.00
16	Balance in reserve at end of year	50,066,857.98	22,259.74	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.	Acct.	LIVERMORE 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	-	-	-	-	-
3	312	Collecting and Impounding Reservoirs	-	-	-	-	-
4	313	Lake, river and Other Intakes	-	-	-	-	-
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	410,093.57	27,948.84	-	-	438,042.41
7	316	Supply Mains	-	-	-	-	-
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	410,093.57	27,948.84	-	-	438,042.41
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	1,528,883.51	181,905.60	(3,446.56)	-	1,707,342.55
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	2,153,770.34	395,028.60	(208,346.00)	-	2,340,452.94
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	3,682,653.85	576,934.20	(211,792.56)	-	4,047,795.49
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	206,756.40	45,446.64	-	-	252,203.04
21	332	Water Treatment Equipment	449,538.46	57,106.68	(73,071.48)	-	433,573.66
22		Total Water Treatment Plant	656,294.86	102,553.32	(73,071.48)	-	685,776.70
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	177,315.46	28,276.68	-	-	205,592.14
26	342	Reservoirs and Tanks	5,137,253.09	263,030.04	(50,149.10)	-	5,350,134.03
27	343	Transmission and Distribution Mains	17,551,010.64	1,268,382.72	(24,924.96)	-	18,794,468.40
28	344	Fire Mains	-	-	-	-	-
29	345	Services	11,781,733.15	1,069,515.48	(10,251.43)	-	12,840,997.20
30	346	Meters	2,389,083.47	109,197.24	-	-	2,498,280.71
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	724,959.17	59,178.84	(2,857.39)	-	781,280.62
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	37,761,354.98	2,797,581.00	(88,182.88)	-	40,470,753.10
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	385,218.71	18,876.36	-	-	404,095.07
38	372	Office Furniture and Equipment	9,569.61	5,547.00	-	-	15,116.61
39	373	Transportation Equipment	530,218.62	34,501.32	(79,827.99)	18,117.75	503,009.70
40	374	Stores Equipment	22,745.02	2,115.00	-	-	24,860.02
41	375	Laboratory Equipment	(8,092.09)	-	-	-	(8,092.09)
42	376	Communication Equipment	(3,947.39)	-	-	-	(3,947.39)
43	377	Power Operated Equipment	795.62	(0.12)	-	-	795.50
44	378	Tools, Shop and Garage Equipment	46,751.37	16,375.20	-	-	63,126.57
45	379	Other General Plant	(3,487.87)	-	-	-	(3,487.87)
46	390	Other Tangible Property	-	-	-	-	-
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	979,771.60	77,414.76	(79,827.99)	18,117.75	995,476.12
***	380	Leased Property	-	-	-	-	-
***		Pension non-service				-	-
***		GO Allocation	2,924,581.26	591,027.16	(91,959.05)	5,364.79	3,429,014.16
49		Total	46,414,750.12	4,173,459.28	(544,833.96)	23,482.54	50,066,857.98



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

Livermore

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	21,774,287	17,999,353	\$3,774,934
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	5,372,649	4,373,922	\$998,726
6		601-3 Industrial Sales	-	-	\$0
7		601-4 Sales to Public Authorities	2,384,283	1,872,752	\$511,531
8		Sub-total	\$ 29,531,219	\$ 24,246,027	\$5,285,191
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	25,992	16,598	\$9,394
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ 25,992	\$ 16,598	\$9,394
20	604	Private Fire Protection Service	277,126	263,848	\$13,279
21	605	Public Fire Protection Service	34,160	32,720	\$1,439
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	2,472,470	73,513	\$2,398,957
26		Sub-total	\$ 2,783,756	\$ 370,081	\$2,413,675
27		Total Water Service Revenues	\$ 32,340,967	\$ 24,632,706	\$7,708,261
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges	1,571,944	390,070	\$1,181,873
30	611	Miscellaneous Service Revenues	14,735	18,930	(\$4,195)
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	87,020	98,653	(\$11,633)
34	615	Recycled Water Revenues	-	-	\$0
35		Total Other Water Revenues	\$ 1,673,699	\$ 507,653	\$1,166,046
36	501	Total operating revenues	\$ 34,014,666	\$ 25,140,359	\$8,874,307

## 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

Livermore

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		34,517	29,807	\$ 4,710
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		445	6,193	\$ (5,748)
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water	A	B	C	11,951,361	10,402,324	\$ 1,549,036
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		20,501	32,454	\$ (11,953)
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		185	17	\$ 168
19		<b>Total source of supply expense</b>				\$ 12,007,009	\$ 10,470,795	\$ 1,536,214
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		284,767	322,821	\$ (38,054)
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			3,138	-	\$ 3,138
27	724	Pumping labor and expenses	A	B		94,398	9,176	\$ 85,222
28	725	Miscellaneous expenses	A			45,025	22,683	\$ 22,342
29	726	Fuel or power purchased for pumping	A	B	C	771,214	704,411	\$ 66,804
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		33,757	79,779	\$ (46,022)
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		7,711	-	\$ 7,711
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		77,175	100,530	\$ (23,355)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		<b>Total pumping expenses</b>				\$ 1,317,185	\$ 1,239,400	\$ 77,785

## 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

Livermore

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		61,704	84,950	\$ (23,246)
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			121,261	144,537	\$ (23,276)
43	743	Miscellaneous expenses	A	B		134,802	76,401	\$ 58,401
44	744	Chemicals and filtering materials	A	B		63,675	73,010	\$ (9,335)
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B		436	811	\$ (375)
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		25,309	-	\$ 25,309
49	748	Maintenance of water treatment equipment	A	B		39,035	-	\$ 39,035
50		<b>Total water treatment expenses</b>				\$ 446,222	\$ 379,709	\$ 66,513
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		223,352	224,100	\$ (748)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			6,500	-	\$ 6,500
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			28,767	29,473	\$ (706)
58	754	Meter expenses	A			13,944	4,375	\$ 9,569
59	755	Customer installations expenses	A			719	-	\$ 719
60	756	Miscellaneous expenses	A			266,478	261,225	\$ 5,253
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		138,947	246,669	\$ (107,722)
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B		-	323	\$ (323)
65	760	Maintenance of reservoirs and tanks	A	B		194,907	281,848	\$ (86,941)
66	761	Maintenance of trans. and distribution mains	A			57,409	253,104	\$ (195,695)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			28,923	56,310	\$ (27,387)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			5,443	4,730	\$ 713
72	765	Maintenance of hydrants	A			1,567	10,274	\$ (8,707)
73	766	Maintenance of miscellaneous plant	A			405	-	\$ 405
74		<b>Total transmission and distribution expenses</b>				\$ 967,363	\$ 1,372,431	\$ (405,068)

**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

Livermore

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		196,844	101,054	\$ 95,790
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		448	711	\$ (263)
80	773	Customer records and collection expenses	A			174,029	156,939	\$ 17,090
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			1,028,880	1,165,699	\$ (136,820)
83	775	Uncollectible accounts	A	B	C	37,214	214	\$ 37,001
84		<b>Total customer account expenses</b>				<b>\$ 1,437,416</b>	<b>\$ 1,424,617</b>	<b>\$ 12,798</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	70,115	142,993	\$ (72,878)
101	792	Office supplies and other expenses	A	B	C	61,389	47,954	\$ 13,435
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			32,628	26,376	\$ 6,252
105	795	Employees' pensions and benefits	A	B	C	678,254	811,611	\$ (133,357)
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	-	-	\$ -
108	798	Outside services employed	A			2,866	6,949	\$ (4,083)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			3,988,381	4,019,223	\$ (30,842)
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	C	46,342	53,290	\$ (6,949)
114		<b>Total administrative and general expenses</b>				<b>\$ 4,879,975</b>	<b>\$ 5,108,397</b>	<b>\$ (228,422)</b>
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	48,148	48,148	\$ 0
118	812	Administrative expenses transferred - Cr.	A	B	C	(165,380)	(176,873)	\$ 11,493
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		<b>Total miscellaneous</b>				<b>\$ (117,232)</b>	<b>\$ (128,724)</b>	<b>\$ 11,493</b>
121		<b>Total operating expenses</b>				<b>\$ 20,937,937</b>	<b>\$ 19,866,624</b>	<b>\$ 1,071,313</b>

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

Line No.	Livermore  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	\$ 1,255,378.97	\$ 1,255,378.97			
2	California corporate franchise taxes	\$ 244,830.30	\$ 244,830.30			
3	Property taxes	\$ 360,213.82	\$ 360,213.82			
4	Other taxes	\$ 379,207.89	\$ 379,207.89			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 2,239,630.98	\$ 2,239,630.98	\$ -	\$ -	\$ -

**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	n/a										
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)		
6	005-1	2763 Palm Ave	0110003-005	14" % 10"	63	n/a	0	
7	008-1	1493 Olivina Avenue At Adelle	0110003-006	10"	33	400	0	
8	009-1	3474 East Avenue At Dolores St.	0110003-007	30" & 14"	72	650	226	
9	010-1	1519 Juniper Street +/- 100' W/O 'P' St.	0110003-008	30" & 16"	53	500	177	
10	014-1	831 Olivina Avenue +/- 200' E/O Albatross	0110003-010	30" & 16"	56	750	473	
11	019-1	1748 Elm St. +/- 150' E/O "O" St.	0110003-013	30" & 16"	49	550	159	
12	020-1	111 El Caminito Ave.	0110003-014	30" & 16"	73	385	437	
13	024-1	300 Egret Road	0110003-015	30" & 16"	181	600	564	
14	031-1	732 Olivina Avenue	0110003-021	16	112	575	615	
15								

  

TUNNELS AND SPRINGS				FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
16							
17							
18							
19							
20							

  

Purchased Water for Resale	
21	Purchased from Zone 7 Water Agency
22	Annual quantities purchased 5805 (AF)
23	
24	

\* State ditch, pipe line, reservoir, etc., with name, if any.  
<sup>1</sup> 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	6	500,000	
11	Metal	15	12,342,983	
12	Concrete	1	500,000	
13	Total	22	13,342,983	

### SCHEDULE D-3

#### Description of Transmission and Distribution Facilities

Livermore

##### 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		-	309		350	1,008		7,969	430
12	Cast Iron (cement lined)									
13	Concrete		-				-			
14	Copper	-	-	-						
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	-		325	-	-	11,699		298,447	259,502
19	Welded steel									
20	Wood									
21	Other	-	-	2,267	-	10	15,324	110	135,074	184,223
22	Total	-	-	2,901	-	360	28,031	110	441,490	444,155

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	18	1,176	-	-		-		-	11,260
24	Cast Iron (cement lined)									-
25	Concrete	-		-	-	-	-		-	-
26	Copper							-		-
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	3,791	102,418	-	-	-	-	-	-	676,182
31	Welded steel									-
32	Wood									-
33	Other	12,138	95,253	-	5,828	-	-	-	2,397	452,624
34	Total	15,947	198,847	-	5,828	-	-	-	2,397	1,140,066

**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	17,267	17,265	0	0
Commercial	1,000	996	0	0
Industrial	0	0	0	0
Public authorities	223	223	0	0
Irrigation	18	22	0	0
Other (speci Multiple Residence	2,233	2,233	0	0
Agriculture	0	0	0	0
Subtotal	20,741	20,739	0	0
Private fire connections	0	0	379	379
Public fire hydrants	0	0	2,154	2,185
Total	20,741	20,739	2,533	2,564

**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	12,951	12,713
3/4 - in		
1 - in	5,435	5,409
1 1/4 - in		
1 1/2 - in	207	205
2 - in	258	231
2 1/2 - in		
3 - in	40	39
4 - in	14	14
6 - in	4	3
8 - in	1	1
10 - in		
12 - in		
Other		
Total	18,910	18,615

**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 . . . . .	1
3. Used, after repair . . . . .	-
4. Found fast, requiring billing adjustment . . . . .	

B. Number of Meters in Service Since Last Test

1. Ten years or less . . . . .	6,041
2. More than 10, but less than 15 years . . . . .	3,492
3. More than 15 years . . . . .	9,377



### SCHEDULE D-7

**Water Delivered to Metered Customers by Months and Years in 2024 in thousands of CCF(Unit Chosen)<sup>1</sup>**  
**Livermore - 110**

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	140	117	118	131	194	286	345	1,331
Commercial	27	23	23	26	38	49	59	244
Industrial	-	-	-	-	-	-	-	-
Public authorities	5	4	4	8	25	36	47	130
Irrigation	0	-	0	0	0	0	1	2
Other (specify) Other Sales & Svc	0	0	0	0	0	0	1	2
								-
Total	172	144	146	166	257	371	452	1,709
Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	309	327	281	233	165	1,315	2,647	2,506
Commercial	61	63	54	46	33	257	501	477
Industrial	-	-	-	-	-	-	-	-
Public authorities	46	46	37	22	23	175	305	285
Irrigation	0	0	0	0	0	2	4	3
Other (specify) Other Sales & Svc	1	0	1	0	1	3	5	6
						-	-	
Total	417	437	374	301	222	1,752	3,462	3,277

<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 2,244.38

Total population served 60,601

## End of Year Balances in Selected Accounts

Livermore

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

131	Materials and Supplies	<u>\$ 308,099</u>
100-3	Construction Work in Progress	<u>\$ 6,939,049</u>
241	Advances for Construction	<u>\$ 6,397,393</u>
265	Contributions in Aid of Construction	<u>\$ 2,751,722</u>

## DECLARATION

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

I, the undersigned

Tom Scanlon for John Freeman

Name of District Manager or Equivalent (Please Print)

of

Livermore

District

Name of District

of

California Water Service Company

Name of Utility

at

195 So. "N" St., Livermore, CA 94550-4350

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

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