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2024
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA WATER SERVICE COMPANY

(NAME OF CORPORATION)

Name of District: Los Altos Suburban Location: Cupertino Santa Clara
(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

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

Los Altos Suburban

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	15,613	-	-	-	\$ 15,613
3	302	Franchises and Consents (Schedule A-1c)	18,704	-	-	-	\$ 18,704
4	303	Other Intangible Plant	2,039,549	171,128	-	-	\$ 2,210,677
5		Total Intangible Plant	\$ 2,073,866	\$ 171,128	\$ -	\$ -	\$ 2,244,994
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 3,350,054	\$ -	\$ -	\$ 5,293,494	\$ 8,643,548
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	2,581	-	-	-	\$ 2,581
12	312	Collecting and Impounding Reservoirs	63,238	-	-	-	\$ 63,238
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells	1,260,701	266,341	-	-	\$ 1,527,042
16	316	Supply Mains	16,585	-	-	-	\$ 16,585
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 1,343,106	\$ 266,341	\$ -	\$ -	\$ 1,609,447
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	6,200,707	257,497	(6,305)	-	\$ 6,451,898
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	17,517,687	1,155,823	(140,525)	-	\$ 18,532,985
25	325	Other Pumping Plant	10,098	-	-	-	\$ 10,098
26		Total Pumping Plant	\$ 23,728,491	\$ 1,413,320	\$ (146,830)	\$ -	\$ 24,994,981
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	640,585	595,421	-	-	\$ 1,236,006
30	332	Water Treatment Equipment	2,509,083	721,127	-	-	\$ 3,230,210
31		Total Water Treatment Plant	\$ 3,149,668	\$ 1,316,548	\$ -	\$ -	\$ 4,466,216

SCHEDULE A-1a Account 100.1 - Utility Plant in Service (Continued)							
Los Altos Suburban							
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	3,547,641	22,437	(1,578)	-	\$ 3,568,501
34	342	Reservoirs and Tanks	9,984,729	379,940	(8,922)	-	\$ 10,355,747
35	343	Transmission and Distribution Mains	83,034,691	8,707,237	(54,607)	-	\$ 91,687,321
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	35,917,875	3,296,110	(9,739)	-	\$ 39,204,246
38	346	Meters	4,773,140	34,190	-	-	\$ 4,807,329
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	9,390,669	934,143	(2,092)	-	\$ 10,322,721
41	349	Other Transmission and Distribution Plant		-			\$ -
42		Total Transmission and Distribution Plant	\$ 146,648,745	\$ 13,374,057	\$ (76,937)	\$ -	\$ 159,945,866
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	516,660	27,302	(2,736)	-	\$ 541,225
46	372	Office Furniture and Equipment	289,941	-	-	-	\$ 289,941
47	373	Transportation Equipment	1,380,896	47,751	-	-	\$ 1,428,647
48	374	Stores Equipment	55,282	-	-	-	\$ 55,282
49	375	Laboratory Equipment	1,856	-	-	-	\$ 1,856
50	376	Communication Equipment	12,955	-	-	-	\$ 12,955
51	377	Power Operated Equipment	13,048	-	-	-	\$ 13,048
52	378	Tools, Shop and Garage Equipment	785,057	16,195	(2,147)	-	\$ 799,105
53	379	Other General Plant	3,944	-	-	-	\$ 3,944
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 3,059,640	\$ 91,247	\$ (4,883)	\$ -	\$ 3,146,003
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	-	-	-	-	\$ -
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	9,230,404	492,736	(143,108)	-	9,580,032
60		Total Undistributed Items	\$ 9,230,404	\$ 492,736	\$ (143,108)	\$ -	\$ 9,580,032
61		Total Utility Plant in Service	\$ 192,583,974	\$ 17,125,377	\$ (371,758)	\$ 5,293,494	\$ 214,631,088

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 Year¹ (e)
1	City of Cupertino Ordinance No. 62	11/1/58	perpetual		501
2	City of Altos F301	3/1/64	perpetual		15,158
3	Town of Los Altos Hills Ordinance No. F137	3/1/68	perpetual		689
4	City of Sunnyvale F468	11/1/55	perpetual		2,356
5					
6				Total	\$ 18,704

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
LOS ALTOS DISTRICT**

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	\$205,051,055	\$183,355,369
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$9,580,032	\$9,232,178
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		Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5 + Line 6)	\$214,631,088	\$192,587,547
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$58,734,088	\$54,698,772
10		General Office Prorate	\$4,896,177	\$4,188,280
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$63,630,265	\$58,887,052
12		Less Other Reserves		
13		Deferred Income Taxes	\$20,312,945	\$18,875,278
14		Deferred Investment Tax Credit	\$37,872	\$42,055
15		Other Reserves (General Office Prorate)	\$532,859	\$611,051
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$20,883,677	\$19,528,385
17		Less Adjustments		
18		Contributions in Aid of Construction	\$10,090,236	\$10,207,404
19		Advances for Construction	\$1,693,024	\$1,817,445
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$11,783,259	\$12,024,849
22		Add Materials and Supplies	\$879,182	\$656,191
23		Add Working Capital (Tank Painting)	\$1,835,554	\$1,970,495
24		Add Working Cash (=Line 37)	\$6,527,832	\$6,096,447
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$125,740,901	\$108,899,900

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	\$37,574,752	\$35,277,354
29		Purchased Power & Commodity for Resale*	\$15,169,988	\$14,531,052
30		Meter Revenues: Bimonthly Billing	\$9,183,713	\$7,081,332
31		Other Revenues: Flat Rate Monthly Billing	\$53,210	\$51,048
32		Total Revenues (=Line 30 + Line 31)	\$9,236,924	\$7,132,380
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.58%	0.72%
34		5/24 x Line 25 x (100% - Line 33)	\$7,782,979	\$7,296,847
35		1/24 x Line 28 x Line 33	\$9,019	\$10,520
36		1/12 x Line 29	\$1,264,166	\$1,210,921
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$6,527,832	\$6,096,447
		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

Los Altos Suburban

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	58,258,292.00	483,534.82	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	5,692,195.08				
4	(b) Charged to Account 504		70,826.17			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	7,413.56				
9	(g) All other credits ¹					
10	Total credits	\$5,699,608.64	\$70,826.17	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	355,727.95				
13	(b) Cost of removal	682,165.07				
14	(c) All other debits ¹	-				
15	Total debits	1,037,893.02	0.00	0.00	0.00	0.00
16	Balance in reserve at end of year	62,920,007.62	554,360.99	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.	Acct.	Los Altos Suburban	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)
		DEPRECIABLE PLANT (a)					
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	1,135.01	49.08	-	-	1,184.09
3	312	Collecting and Impounding Reservoirs	114,688.25	5,172.96	-	-	119,861.21
4	313	Lake, river and Other Intakes	-	-	-	-	-
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	803,402.99	67,447.44	-	-	870,850.43
7	316	Supply Mains	19,376.71	(126.00)	-	-	19,250.71
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	938,602.96	72,543.48	-	-	1,011,146.44
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	3,042,978.55	189,254.16	(6,305.32)	-	3,225,927.39
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	3,716,677.12	492,247.08	(140,524.79)	-	4,068,399.41
16	325	Other Pumping Plant	3,552.31	561.48	-	-	4,113.79
17		Total Pumping Plant	6,763,207.98	682,062.72	(146,830.11)	-	7,298,440.59
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	111,234.85	21,651.84	-	-	132,886.69
21	332	Water Treatment Equipment	682,267.51	49,428.96	-	-	731,696.47
22		Total Water Treatment Plant	793,502.36	71,080.80	-	-	864,583.16
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	523,491.72	74,097.84	(1,577.62)	-	596,011.94
26	342	Reservoirs and Tanks	6,560,934.65	373,545.96	(8,921.97)	-	6,925,558.64
27	343	Transmission and Distribution Mains	20,368,443.41	1,723,274.52	(54,606.92)	(675,164.52)	21,361,946.49
28	344	Fire Mains	11,242.92	-	-	-	11,242.92
29	345	Services	12,747,069.56	1,429,716.12	(9,738.73)	(7,000.55)	14,160,046.40
30	346	Meters	2,334,750.14	115,920.72	-	-	2,450,670.86
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	1,893,670.79	161,519.40	(2,091.65)	-	2,053,098.54
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	44,439,603.19	3,878,074.56	(76,936.89)	(682,165.07)	47,558,575.79
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	299,724.26	34,668.00	(2,736.01)	-	331,656.25
38	372	Office Furniture and Equipment	169,420.60	27,562.68	-	-	196,983.28
39	373	Transportation Equipment	634,918.92	53,993.04	-	-	688,911.96
40	374	Stores Equipment	29,088.91	3,145.56	-	-	32,234.47
41	375	Laboratory Equipment	761.84	117.84	-	-	879.68
42	376	Communication Equipment	(7,592.96)	694.44	-	-	(6,898.52)
43	377	Power Operated Equipment	5,740.26	378.36	-	-	6,118.62
44	378	Tools, Shop and Garage Equipment	151,657.18	50,950.20	(2,147.41)	-	200,459.97
45	379	Other General Plant	(1,801.45)	187.32	-	-	(1,614.13)
46	390	Other Tangible Property	0.65	-	-	-	0.65
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	1,281,918.21	171,697.44	(4,883.42)	-	1,448,732.23
***	380	Leased Property	-	-	-	-	-
***		Pension non-service				-	-
***		GO Allocation	4,041,457.30	816,736.08	(127,077.53)	7,413.56	4,738,529.41
49		Total	58,258,292.00	5,692,195.08	(355,727.95)	(674,751.51)	62,920,007.62

SCHEDULE B-1
Account 501 - Operating Revenues

Los Altos Suburban

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	34,376,525	29,101,448	\$5,275,077
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	12,129,524	10,542,390	\$1,587,134
6		601-3 Industrial Sales	20,762	16,550	\$4,212
7		601-4 Sales to Public Authorities	2,292,277	1,948,624	\$343,653
8		Sub-total	\$ 48,819,087	\$ 41,609,011	\$7,210,076
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	254,136	241,823	\$12,313
21	605	Public Fire Protection Service	9,808	9,443	\$366
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	2,149,143	52,227	\$2,096,917
26		Sub-total	\$ 2,413,087	\$ 303,492	\$2,109,595
27		Total Water Service Revenues	\$ 51,232,174	\$ 41,912,504	\$9,319,671
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	3,408,442	289,199	\$3,119,243
30	611	Miscellaneous Service Revenues	123,305	121,036	\$2,269
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	(8,775)	369,318	(\$378,093)
34	615	Recycled Water Revenues	985,658	408,510	\$577,148
35		Total Other Water Revenues	\$ 4,508,630	\$ 1,188,064	\$3,320,567
36	501	Total operating revenues	\$ 55,740,805	\$ 43,100,567	\$12,640,237

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

Los Altos Suburban

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		10,177	12,393	\$ (2,216)
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			8,183,860	7,008,850	\$ 1,175,011
7	704	Purchased water	A	B	C	13,857,624	13,239,021	\$ 618,604
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		1,032	1,891	\$ (858)
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		Total source of supply expense				\$ 22,052,694	\$ 20,262,155	\$ 1,790,540
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		523,973	491,218	\$ 32,756
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		1,688	856	\$ 832
28	725	Miscellaneous expenses	A			41,569	22,819	\$ 18,750
29	726	Fuel or power purchased for pumping	A	B	C	1,312,364	1,292,031	\$ 20,333
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		88,071	87,725	\$ 346
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		-	2,715	\$ (2,715)
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		111,996	50,604	\$ 61,392
36	733	Maintenance of other pumping plant	A	B		-	769	\$ (769)
37		Total pumping expenses				\$ 2,079,661	\$ 1,948,738	\$ 130,922

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

Los Altos Suburban

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		28,846	19,891	\$ 8,955
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			107,886	87,147	\$ 20,740
43	743	Miscellaneous expenses	A	B		70,205	105,728	\$ (35,523)
44	744	Chemicals and filtering materials	A	B		187,961	165,872	\$ 22,089
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		430	1,330	\$ (900)
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		40,594	38,649	\$ 1,946
50		Total water treatment expenses				\$ 435,922	\$ 418,616	\$ 17,307
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		236,875	289,962	\$ (53,087)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			762	496	\$ 266
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			65,654	88,418	\$ (22,763)
58	754	Meter expenses	A			21,920	83,745	\$ (61,825)
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			420,090	429,533	\$ (9,443)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		515,082	497,041	\$ 18,041
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		413,572	408,217	\$ 5,355
66	761	Maintenance of trans. and distribution mains	A			547,867	382,285	\$ 165,581
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			339,596	445,846	\$ (106,249)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			(180)	-	\$ (180)
72	765	Maintenance of hydrants	A			11,216	89	\$ 11,126
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 2,572,454	\$ 2,625,633	\$ (53,179)

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

Los Altos Suburban

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		242,246	249,475	\$ (7,229)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		16,839	10,907	\$ 5,932
80	773	Customer records and collection expenses	A			126,047	155,412	\$ (29,365)
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			962,665	908,829	\$ 53,836
83	775	Uncollectible accounts	A	B	C	16,173	25,257	\$ (9,084)
84		Total customer account expenses				\$ 1,363,969	\$ 1,349,880	\$ 14,089
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	31,164	52,001	\$ (20,837)
101	792	Office supplies and other expenses	A	B	C	57,714	75,207	\$ (17,493)
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			52,570	47,876	\$ 4,694
105	795	Employees' pensions and benefits	A	B	C	1,066,838	1,085,428	\$ (18,590)
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	-	-	\$ -
108	798	Outside services employed	A			1,506	6,229	\$ (4,723)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			5,527,639	5,480,239	\$ 47,400
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	68,919	70,402	\$ (1,482)
114		Total administrative and general expenses				\$ 6,806,350	\$ 6,817,381	\$ (11,032)
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	99,884	102,787	\$ (2,902)
118	812	Administrative expenses transferred - Cr.	A	B	C	(125,938)	(129,529)	\$ 3,590
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ (26,054)	\$ (26,742)	\$ 688
121		Total operating expenses				\$ 35,284,997	\$ 33,395,661	\$ 1,889,336

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	Los Altos Suburban 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	\$ 1,759,420.57	\$ 1,759,420.57			
2	California corporate franchise taxes	\$ 343,131.02	\$ 343,131.02			
3	Property taxes	\$ 1,232,912.73	\$ 1,232,912.73			
4	Other taxes	\$ 1,191,616.53	\$ 1,191,616.53			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 4,527,080.85	\$ 4,527,080.85	\$ -	\$ -	\$ -

SCHEDULE D-1
Sources of Supply and Water Developed

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted (Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	n/a								
2									
3									
4									
5									
WELLS								Annual Quantities Pumped (AF)	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity (GPM)			
6	001-2	W/S Sunnyvale-Saratoga Rd +/- 300' S/O Crescent Ave.	4310001-002	16"	n/a	480	0		
7	006-2	N/S Of Bryant Ave. +/- 125' E/O Beaumont	4310001-007	16"/30"	n/a	850	27		
8	015-1	E/S Of Newcastle Dr - 150' S/O Landell Ct	4310001-008	14"	n/a	n/a	59		
9	017-1	E/S Of Diericx Dr. @ Wasatch Dr.	4310001-010	16"/30"	n/a	1000	597		
10	018-2	E/S Of Brookmill +/- 500' E/O Fallen Leaf Lane	4310001-011	16"/30"	n/a	850	455		
11	021-1	W/S Of Warner Ave., +/- 200' S/O Fremont Ave.	4310001-013	16"/30"	n/a	700	127		
12	022-1	N/S Of Oak Ave., +/- 450' W/O Truman Ave.	4310001-014	16"/30"	118	800	0		
13	025-1	S/S Of Crescent Ave. @ Michlasngelo Dr.	4310001-016	16"/30"	n/a	1200	48		
14	027-1	N/S Of Fremont Ave. @ Labella Ave.	4310001-018	16"/30"	n/a	1250	919		
15	030-1	W/S Hollenbeck Avenue @ Conway Road	4310001-020	16"/30"	n/a	1200	506		
16	031-1	W/S Of Sydney Dr., +/- 400' S/O Fremont Ave.	4310001-021	16"/30"	n/a	900	667		
17	032-1	E/S Of Hwy. 85, +/- 1600' N/O Fremont Ave.	4310001-022	16"/30"	n/a	1050	6		
18	034-1	E/S Of Portal Ave., +/- 100' N/O Drake Dr.	4310001-023	16"/30"	n/a	875	426		
19	034-2	10600 Portal Avenue, Cupertino 95014	4310001-057	16	n/a	1100	62		
20	039-1	E/S Of Diericx Dr., +/- 125' N/O Fairbrook Dr.	4310001-037	14"	n/a	400	2		
21	104-2	South Side Of Giffin Rd. @ Lassen St.	4310001-024	16"/30"	n/a	425	88		
22	115-1	W/S Of Valencia Dr. @ Jardin Dr.	4310001-028	12"	n/a	250	0		
23	116-1	W/S Of Sunkist Lane +/- 300' S/O Almond Ave.	4310001-029	16"/30"	n/a	375	35		
24	119-3	E/S Of Distel Dr., +/- 200' N/O Alvarado Ave.	4310001-030	N/A	n/a	618	100		
25	121-2	N/E Corner Of Portola & Pleasant Ave.	4310001-032	N/A	n/a	375	3		
26	123-1	S/S Of Van Buren Ave. @ End Of Street	4310001-035	12"	n/a	375	0		
27	004-02	n/a	4310001-006	N/A	n/a	n/a	0		
28	139-01	n/a	n/a	N/A	n/a	n/a	0		
TUNNELS AND SPRINGS					FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum				
29	n/a								
30									
31									
32									
Purchased Water for Resale									
33	Purchased from			Valley Water/San Jose Water Company					
34	Annual quantities purchased			6465 (AF)					
Recycled									
35	Purchased from			Sunnyvale Recycled Water					
36	Annual quantities purchased			251 (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	15	906,000	
11	Metal	29	13,620,881	
12	Concrete	1	40,000	
13	Total	45	14,566,881	

SCHEDULE D-3

Description of Transmission and Distribution Facilities

Los Altos Suburban

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		-	4,333		600	53,675		49,228	5,156
12	Cast Iron (cement lined)									
13	Concrete		-				-			
14	Copper	797	-	22						
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	-		-	-	-	151,931		502,779	276,648
19	Welded steel									
20	Wood									
21	Other	16,527	6,124	19,379	5,672	7,300	22,625	2,051	105,931	124,445
22	Total	17,324	6,124	23,734	5,672	7,900	228,231	2,051	657,938	406,249

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	85	78	-	-		-		405	113,560
24	Cast Iron (cement lined)									-
25	Concrete	-	-	329	3,462	13,715	-		17,632	35,138
26	Copper							63		882
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	9,131	53,196	10,612	1,856	-	3,077	-	-	1,009,230
31	Welded steel									-
32	Wood									-
33	Other	14,173	35,424	387	4,785	22,853	-	19,169		406,845
34	Total	23,389	88,698	11,328	10,103	36,568	3,077	19,232	18,037	1,565,655.00

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	16,975	17,000	0	0
Commercial	1,151	1,158	0	0
Industrial	3	3	0	0
Public authorities	199	199	0	0
Irrigation	23	23	0	0
Other (speci Multiple Residence	3,636	3,816	0	0
Agriculture	0	0	0	0
Subtotal	21,987	22,199	0	0
Private fire connections	0	0	413	414
Public fire hydrants	0	0	1,940	1,905
Total	21,987	22,199	2,353	2,319

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	12,262	12,175
3/4 - in		
1 - in	4,926	4,831
1 1/4 - in		
1 1/2 - in	836	811
2 - in	620	559
2 1/2 - in		
3 - in	130	128
4 - in	25	23
6 - in	4	4
8 - in		
10 - in	1	1
12 - in		
Other	22	22
Total	18,826	18,554

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	-
3. Used, after repair	57
4. Found fast, requiring billing adjustment	

B. Number of Meters in Service Since Last Test

1. Ten years or less	6,311
2. More than 10, but less than 15 years	3,309
3. More than 15 years	9,206

SCHEDULE D-7

Water Delivered to Metered Customers by Months and Years in 2024 in thousands of CCF(Unit Chosen)¹
Los Altos - 111

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	164	132	134	157	239	336	404	1,566
Commercial	47	44	44	52	72	93	110	461
Industrial	0	0	0	0	0	0	0	1
Public authorities	5	5	4	8	18	25	30	96
Irrigation	-	-	-	-	-	-	-	-
Other (specify) Recycled Water	6	3	5	6	5	11	7	44
Other (specify) Other Sales & Svc	0	0	0	0	0	0	0	1
								-
Total	223	184	187	222	335	465	551	2,168

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	368	401	353	299	209	1,631	3,197	3,092
Commercial	102	97	86	74	55	414	875	862
Industrial	0	0	0	0	0	1	1	1
Public authorities	27	29	23	17	9	104	200	191
Irrigation	-	-	-	-	-	-	-	-
Other (specify) Recycled Water	6	23	18	17	6	69	113	52
Other (specify) Other Sales & Svc	0	0	0	0	0	1	1	1
						-	-	
Total	503	550	481	407	279	2,219	4,387	4,199

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

Total acres irrigated 2,358.36

Total population served 69,973

End of Year Balances in Selected Accounts

Los Altos Suburban

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

131	Materials and Supplies	<u>\$ 824,297</u>
100-3	Construction Work in Progress	<u>\$ 13,525,857</u>
241	Advances for Construction	<u>\$ 1,693,024</u>
265	Contributions in Aid of Construction	<u>\$ 10,088,794</u>

DECLARATION

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

I, the undersigned

Tom Scanlon for Dawn Smithson

Name of District Manager or Equivalent (Please Print)

of

Los Altos Suburban

District

Name of District

of

California Water Service Company

Name of Utility

at

1555 Miramonte Ave, Los Altos CA 94024

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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