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2024
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA WATER SERVICE COMPANY

(NAME OF CORPORATION)

Name of District:	<u>Los Angeles Region</u>	Location:	Antelope Valley	Fremont
			Palos Verdes, Lancaster	Los Angeles
			<u>Leona, Lake Hughes</u>	<u>Kern County</u>
			(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	14
Schedule D-3 - Description of Transmission and Distribution Facilities	15
Schedule D-4 - Number of Active Service Connections	16
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	16
Schedule D-6 - Meter Testing Data	16
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	17
End of Year Balances in Selected Accounts	18
Declaration	19
Index	20

GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN APRIL 30, 2025** with:

CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3200
SAN FRANCISCO, CALIFORNIA 94102-3298
bmd@cpuc.ca.gov

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the schedules by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2024 through December 31, 2024. Fiscal year reports will not be accepted.

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

Los Angeles Region

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	8,605	-	-	-	\$ 8,605
3	302	Franchises and Consents (Schedule A-1c)	250	-	-	-	\$ 250
4	303	Other Intangible Plant	538,543	-	(15,653)	-	\$ 522,890
5		Total Intangible Plant	\$ 547,399	\$ -	\$ (15,653)	\$ -	\$ 531,745
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 3,009,571	\$ -	\$ -	\$ -	\$ 3,009,571
9							
10		III. SOURCE OF SUPPLY PLANT					
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	1,302,577	-	-	-	\$ 1,302,577
16	316	Supply Mains	28,959	-	-	-	\$ 28,959
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 1,331,536	\$ -	\$ -	\$ -	\$ 1,331,536
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	6,705,686	12,360	(211,865)	-	\$ 6,506,181
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	25,902,906	233,928	(837,853)	-	\$ 25,298,982
25	325	Other Pumping Plant	51,414	-	-	-	\$ 51,414
26		Total Pumping Plant	\$ 32,660,006	\$ 246,288	\$ (1,049,718)	\$ -	\$ 31,856,576
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	39,471	-	-	-	\$ 39,471
30	332	Water Treatment Equipment	349,337	-	-	-	\$ 349,337
31		Total Water Treatment Plant	\$ 388,808	\$ -	\$ -	\$ -	\$ 388,808

SCHEDULE A-1a Account 100.1 - Utility Plant in Service (Continued) Los Angeles Region							
Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	1,243,356	450,260	(6,286)	-	\$ 1,687,329
34	342	Reservoirs and Tanks	8,716,031	2,765,218	(150,156)	-	\$ 11,331,094
35	343	Transmission and Distribution Mains	193,741,349	18,678,335	(166,164)	-	\$ 212,253,520
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	18,888,183	3,873,621	(27,580)	-	\$ 22,734,224
38	346	Meters	6,037,068	690,358	(1,592)	-	\$ 6,725,835
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	7,944,617	1,493,652	(5,606)	-	\$ 9,432,662
41	349	Other Transmission and Distribution Plant		-			\$ -
42		Total Transmission and Distribution Plant	\$ 236,570,603	\$ 27,951,444	\$ (357,383)	\$ -	\$ 264,164,664
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	2,665,542	360,173	(4,268)	-	\$ 3,021,447
46	372	Office Furniture and Equipment	156,031	-	(23,821)	-	\$ 132,210
47	373	Transportation Equipment	280,625	-	-	-	\$ 280,625
48	374	Stores Equipment	981	-	-	-	\$ 981
49	375	Laboratory Equipment	1,683	-	-	-	\$ 1,683
50	376	Communication Equipment	-	-	-	-	\$ -
51	377	Power Operated Equipment	11,970	-	(11,970)	-	\$ -
52	378	Tools, Shop and Garage Equipment	259,342	230,126	(28,085)	-	\$ 461,383
53	379	Other General Plant	3,580	-	-	-	\$ 3,580
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 3,379,754	\$ 590,299	\$ (68,144)	\$ -	\$ 3,901,909
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	-	-	-	-	\$ -
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	11,950,161	637,921	(185,275)		12,402,808
	***	Rancho Dominguez Allocation	2,777,409	418,155	(177,838)	-	3,017,726
60		Total Undistributed Items	\$ 14,727,570	\$ 1,056,077	\$ (363,113)	\$ -	\$ 15,420,534
61		Total Utility Plant in Service	\$ 292,615,246	\$ 29,844,108	\$ (1,854,011)	\$ -	\$ 320,605,344

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 Rolling Hills Estates Ord 58	11/1/58	perpetual		250
2					
3					
4					
5	Total				250

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 ANGELES COUNTY REGION**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2024 (b)	Balance 1/1/2024 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	\$308,199,224	\$280,646,691
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$12,405,104	\$11,952,458
5		Rate Base Write-up (Adj. for Dominguez, Antelope Valley and Kern River Valley Net of Depreciation)	\$153,827	\$177,493
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)	\$320,758,156	\$292,776,641
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$75,749,174	\$71,037,871
10		General Office Prorate	\$6,338,846	\$5,422,365
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$82,088,020	\$76,460,236
12		Less Other Reserves		
13		Deferred Income Taxes	\$25,480,863	\$22,628,630
14		Deferred Investment Tax Credit	\$40,147	\$49,040
15		Other Reserves (General Office Prorate)	\$689,868	\$791,098
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$26,210,877	\$23,468,768
17		Less Adjustments		
18		Contributions in Aid of Construction	\$3,736,976	\$3,644,124
19		Advances for Construction	\$2,478,713	\$2,604,192
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$6,215,688	\$6,248,316
22		Add Materials and Supplies	\$1,772,173	\$1,168,027
23		Add Working Capital (Tank Painting)	\$2,119,112	\$1,298,942
24		Add Working Cash (=Line 37)	\$7,766,029	\$7,126,660
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$215,781,772	\$194,894,007
		Notes:		
		1 Cal Water does not include CWIP in rate base.		
		2 Includes rate base write-up as adopted in D.00-05-047 for merger-synergy adjustments.		
		Working Cash		
27		Determination of Operational Cash Requirement		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$49,779,845	\$45,541,496
29		Purchased Power & Commodity for Resale*	\$30,897,392	\$27,955,838
30		Meter Revenues: Bimonthly Billing	\$13,271,955	\$9,521,230
31		Other Revenues: Flat Rate Monthly Billing	\$48,148	\$39,677
32		Total Revenues (=Line 30 + Line 31)	\$13,320,103	\$9,560,907
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.36%	0.41%
34		5/24 x Line 25 x (100% - Line 33)	\$10,333,314	\$9,448,438
35		1/24 x Line 28 x Line 33	\$7,497	\$7,875
36		1/12 x Line 29	\$2,574,783	\$2,329,653
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$7,766,029	\$7,126,660
		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 Angeles Region

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	75,976,898.46	285,375.91	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	7,625,672.03				
4	(b) Charged to Account 504		36,818.91			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	25,769.65				
9	(g) All other credits ¹					
10	Total credits	\$7,651,441.68	\$36,818.91	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	1,817,603.89	15,653.30			
13	(b) Cost of removal	248,832.52				
14	(c) All other debits ¹	-				
15	Total debits	2,066,436.41	15,653.30	0.00	0.00	0.00
16	Balance in reserve at end of year	81,561,903.73	306,541.52	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 Angeles Region 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		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	12,304.96	-	-	-	12,304.96
3	312	Collecting and Impounding Reservoirs	-	-	-	-	-
4	313	Lake, river and Other Intakes	-	-	-	-	-
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	927,666.37	58,876.32	-	-	986,542.69
7	316	Supply Mains	46,636.50	(254.76)	-	-	46,381.74
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	986,607.83	58,621.56	-	-	1,045,229.39
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	2,761,997.71	514,135.20	(211,865.01)	-	3,064,267.90
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	5,740,878.18	704,559.12	(837,852.87)	-	5,607,584.43
16	325	Other Pumping Plant	25,375.72	3,413.88	-	-	28,789.60
17		Total Pumping Plant	8,528,251.61	1,222,108.20	(1,049,717.88)	-	8,700,641.93
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	35,694.94	627.60	-	-	36,322.54
21	332	Water Treatment Equipment	354,008.02	2,061.12	-	-	356,069.14
22		Total Water Treatment Plant	389,702.96	2,688.72	-	-	392,391.68
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	38,306.24	35,425.92	(6,286.13)	-	67,446.03
26	342	Reservoirs and Tanks	6,608,830.98	288,323.88	(150,155.61)	(248,209.21)	6,498,790.04
27	343	Transmission and Distribution Mains	36,756,764.70	3,713,537.16	(166,163.94)	(623.31)	40,303,514.61
28	344	Fire Mains	-	-	-	-	-
29	345	Services	9,372,402.70	761,193.12	(27,579.79)	-	10,106,016.03
30	346	Meters	3,303,772.85	119,331.60	(1,592.05)	9,857.71	3,431,370.11
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	2,276,439.82	97,718.76	(5,605.70)	-	2,368,552.88
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	58,356,517.29	5,015,530.44	(357,383.22)	(238,974.81)	62,775,689.70
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	1,128,388.16	92,278.68	(4,268.12)	-	1,216,398.72
38	372	Office Furniture and Equipment	148,797.28	(3,565.08)	(23,820.89)	-	121,411.31
39	373	Transportation Equipment	(249,773.37)	64,459.56	-	-	(185,313.81)
40	374	Stores Equipment	1,456.56	-	-	-	1,456.56
41	375	Laboratory Equipment	(2,708.33)	293.52	-	-	(2,414.81)
42	376	Communication Equipment	(23,922.23)	-	-	-	(23,922.23)
43	377	Power Operated Equipment	10,618.85	77.76	(11,969.66)	-	(1,273.05)
44	378	Tools, Shop and Garage Equipment	124,214.59	13,874.76	(28,084.86)	-	110,004.49
45	379	Other General Plant	2,671.61	43.68	-	-	2,715.29
46	390	Other Tangible Property	-	-	-	-	-
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	1,139,743.12	167,462.88	(68,143.53)	-	1,239,062.47
***	380	Leased Property	-	-	-	-	-
***		Pension non-service				-	-
***		GO Allocation	5,232,280.79	1,057,389.01	(164,521.18)	9,597.98	6,134,746.60
***		Rancho Dominguez Allocation	1,343,794.86	101,871.22	(177,838.08)	6,313.96	1,274,141.96
49		Total	75,976,898.46	7,625,672.03	(1,817,603.89)	(223,062.87)	81,561,903.73

SCHEDULE B-1
Account 501 - Operating Revenues

Los Angeles Region

Line		ACCOUNT	Amount Current Year	Amount Preceding Year	Net Change During Year Show Decrease in (Parenthesis)
No.	Acct.	(a)	(b)	(c)	(d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	52,662,778	44,598,667	\$8,064,111
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	11,726,589	9,523,515	\$2,203,074
6		601-3 Industrial Sales	-	-	\$0
7		601-4 Sales to Public Authorities	2,578,819	2,238,606	\$340,213
8		Sub-total	\$ 66,968,186	\$ 56,360,788	\$10,607,397
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	142,935	130,949	\$11,986
21	605	Public Fire Protection Service	5,044	4,831	\$213
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	7,888,589	86,946	\$7,801,643
26		Sub-total	\$ 8,036,568	\$ 222,727	\$7,813,841
27		Total Water Service Revenues	\$ 75,004,753	\$ 56,583,515	\$18,421,239
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	4,706,108	571,757	\$4,134,350
30	611	Miscellaneous Service Revenues	79,803	70,070	\$9,733
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	418,986	378,160	\$40,826
34	615	Recycled Water Revenues	(146)	-	(\$146)
35		Total Other Water Revenues	\$ 5,204,750	\$ 1,019,987	\$4,184,763
36	501	Total operating revenues	\$ 80,209,503	\$ 57,603,502	\$22,606,001

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 Angeles Region

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		63,418	46,089	\$ 17,329
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			2,520	3,045	\$ (525)
7	704	Purchased water	A	B	C	25,729,448	23,501,245	\$ 2,228,204
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		1,125	380	\$ 745
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		1,028	-	\$ 1,028
12	708	Maintenance of collect and impound reservoirs	A			-	-	\$ -
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A			-	-	\$ -
15	710	Maintenance of springs and tunnels	A					\$ -
16	711	Maintenance of wells	A			-	1,447	\$ (1,447)
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		55	103	\$ (48)
19		Total source of supply expense				\$ 25,797,594	\$ 23,552,309	\$ 2,245,285
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		466,419	499,080	\$ (32,661)
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			5,149	(7,246)	\$ 12,395
27	724	Pumping labor and expenses	A	B		570	2,859	\$ (2,288)
28	725	Miscellaneous expenses	A			242,799	277,361	\$ (34,562)
29	726	Fuel or power purchased for pumping	A	B	C	5,168,954	4,456,024	\$ 712,929
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		104,702	89,843	\$ 14,859
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		905	36,258	\$ (35,354)
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		58,314	77,300	\$ (18,986)
36	733	Maintenance of other pumping plant	A	B		(218)	1,052	\$ (1,270)
37		Total pumping expenses				\$ 6,047,594	\$ 5,432,531	\$ 615,063

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 Angeles Region

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		35,968	31,169	\$ 4,799
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			189,283	134,481	\$ 54,802
43	743	Miscellaneous expenses	A	B		73,297	58,643	\$ 14,655
44	744	Chemicals and filtering materials	A	B		1,553	1,051	\$ 502
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		12,412	10,884	\$ 1,528
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		-	93	\$ (93)
49	748	Maintenance of water treatment equipment	A	B		3,287	3,982	\$ (695)
50		Total water treatment expenses				\$ 315,800	\$ 240,302	\$ 75,498
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		469,856	434,338	\$ 35,518
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			280	-	\$ 280
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			133,082	115,065	\$ 18,016
58	754	Meter expenses	A			47,414	53,266	\$ (5,853)
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			488,099	506,963	\$ (18,864)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		1,154,737	988,720	\$ 166,017
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		234,410	234,123	\$ 287
66	761	Maintenance of trans. and distribution mains	A			270,116	118,735	\$ 151,381
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			388,451	153,222	\$ 235,229
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			19,664	28,185	\$ (8,521)
72	765	Maintenance of hydrants	A			18,551	327	\$ 18,224
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 3,224,660	\$ 2,632,946	\$ 591,715

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 Angeles Region

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B		364,684	361,690	\$ 2,994
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		3,405	2,358	\$ 1,047
80	773	Customer records and collection expenses	A			166,325	199,730	\$ (33,405)
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			1,677,183	1,545,604	\$ 131,579
83	775	Uncollectible accounts	A	B	C	132,892	41,723	\$ 91,169
84		Total customer account expenses				\$ 2,344,488	\$ 2,151,105	\$ 193,384
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	18,814	16,053	\$ 2,761
101	792	Office supplies and other expenses	A	B	C	26,638	21,375	\$ 5,263
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			54,769	46,893	\$ 7,876
105	795	Employees' pensions and benefits	A	B	C	1,710,353	1,572,005	\$ 138,349
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	-	-	\$ -
108	798	Outside services employed	A			14,320	500	\$ 13,820
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			7,370,827	7,404,476	\$ (33,649)
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	254,278	259,296	\$ (5,017)
114		Total administrative and general expenses				\$ 9,449,999	\$ 9,320,597	\$ 129,402
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	260,583	280,585	\$ (20,002)
118	812	Administrative expenses transferred - Cr.	A	B	C	(333,309)	(277,036)	\$ (56,274)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ (72,726)	\$ 3,550	\$ (76,276)
121		Total operating expenses				\$ 47,107,410	\$ 43,333,339	\$ 3,774,071

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	Los Angeles Region Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)	Capitalized (Omit Account) (f)
1	Federal corporate income taxes	\$ 2,251,685.25	\$ 2,251,685.25			
2	California corporate franchise taxes	\$ 439,134.95	\$ 439,134.95			
3	Property taxes	\$ 1,762,775.75	\$ 1,762,775.75			
4	Other taxes	\$ 1,247,958.91	\$ 1,247,958.91			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 5,701,554.86	\$ 5,701,554.86	\$ -	\$ -	\$ -

SCHEDULE D-1
Sources of Supply and Water Developed

STREAMS					FLOW IN(unit) ²				Annual Quantities Diverted	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions	(Unit) ²		
				Claim	Capacity	Max.	Min.			
1	n/a									
2										
3										
4										
5										
WELLS										
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity (GPM)	Annual Quantities Pumped (AF)	Remarks		
	<u>Antelope Valley</u>									
	<u>Fremont Valley</u>									
6	001-1	6332 Sonoma @ Tuolumne Street	1500333-001	n/a	284	n/a	8			
7	001-2	6332 Sonoma	1500333-003	n/a	284	n/a	9			
	<u>Lancaster</u>									
8	001-1	2102 W. Avenue L	1910010-001	8"	356	420	128			
9	001-2	2102 W. Avenue L	1910010-002	n/a	n/a	420	-			
10	001-3	2102 Avenue L & 21St Street West	1910010-005	8	355	600	248			
	<u>Leona Valley</u>									
11	001-1	40200 90Th Street West	1910243-006	n/a	5	n/a	-			
12	001-7	40200 90Th Street West	1910243-001	n/a	5	n/a	-			
13	002-1	Across Driveway @ 10060 Leona Ave.	1910243-004	n/a	n/a	n/a	-			
	<u>Lake Hughes</u>									
14	001-1	S/S Of Elizabeth Lake Rd. @ Mountain View Rd	1910242-001	n/a	19	n/a	30			
15	001-2	S/S Of Elizabeth Lake Rd. @ Mountain View Rd	1910242-008	n/a	22	n/a	-			
16	002-1	E/S Of Muir Dr. 100' S/O New Vale Drive	1910242-002	n/a	17	n/a	-			
17	002-2	E/S Of Muir Dr. 100' S/O New Vale Drive	1910242-005	n/a	14	n/a	39			
18										
TUNNELS AND SPRINGS					FLOW IN(Unit) ²			Annual Quantities Used	Remarks	
Line No.	Designation	Location	Number		Maximum	Minimum(Unit) ²			
19	n/a									
20										
21										
22										
23										
Purchased Water for Resale										
Antelope Valley										
	<u>Lancaster</u>									
24	Purchased from	AVEK								
25	Annual quantities purchased				11	(AF)				
	<u>Leona Valley</u>									
26	Purchased from	AVEK								
27	Annual quantities purchased				258	(AF)				
Palos Verdes										
28	Purchased from	West Basin Municipal Water District								
29	Annual quantities purchased				14203	(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			
11	Metal	15	12,137,000	
12	Concrete	14	20,050,000	
13	Total	29	32,187,000	

SCHEDULE D-3

Description of Transmission and Distribution Facilities

Los Angeles Region

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

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

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

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

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

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

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

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron		-	225		-	9,502		2,650	854
12	Cast Iron (cement lined)									
13	Concrete		-				-			
14	Copper	1,476	428	238						
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	-		-	-	820	54,988		743,729	496,223
19	Welded steel									
20	Wood									
21	Other	9,605	3,156	32,021	499	9,767	17,673	1,033	129,582	110,469
22	Total	11,081	3,584	32,484	499	10,587	82,163	1,033	875,961	607,546

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	-	15	-	-		-		-	13,246
24	Cast Iron (cement lined)									-
25	Concrete							2,438	73,831	76,269
26	Copper							-		2,142
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	23,369	132,903	-	3,419	10,641	-	4,310	7	1,470,409
31	Welded steel									-
32	Wood									-
33	Other	6,998	50,112	138	28,565	24,345	3,380	18,264	23,304	468,911
34	Total	30,367	183,030	138	31,984	34,986	3,380	25,012	97,142	2,030,977

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	24,610	24,694	0	0
Commercial	708	703	0	0
Industrial	0	0	0	0
Public authorities	268	269	0	0
Irrigation	20	23	0	0
Other (speci Multiple Residence	3,046	3,088	0	0
Agriculture	0	0	0	0
Subtotal	28,652	28,777	0	0
Private fire connections	0	0	194	194
Public fire hydrants	0	0	2,456	2,456
Total	28,652	28,777	2,650	2,650

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	19,530	19,311
3/4 - in	14	13
1 - in	4,672	4,641
1 1/4 - in	-	-
1 1/2 - in	1,253	1,241
2 - in	690	658
2 1/2 - in	-	-
3 - in	71	64
4 - in	22	22
6 - in	17	15
8 - in	4	4
10 - in	-	-
12 - in	-	-
Other	1	1
Total	26,274	25,970

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	11
3. Used, after repair	31
4. Found fast, requiring billing adjustment	

B. Number of Meters in Service Since Last Test

1. Ten years or less	7,450
2. More than 10, but less than 15 years	3,750
3. More than 15 years	15,074

SCHEDULE D-7

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

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	345	256	242	295	375	443	524	2,480
Commercial	37	28	28	46	64	89	116	408
Industrial	-	-	-	-	-	-	-	-
Public authorities	12	12	5	8	13	16	23	89
Irrigation	-	-	-	-	-	-	-	-
Other (specify) Other Sales & Svc	0	0	0	0	0	0	0	1
								-
Total	394	296	275	349	452	548	664	2,978
Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	550	580	508	462	458	2,557	5,037	4,852
Commercial	110	129	96	79	79	493	901	840
Industrial	-	-	-	-	-	-	-	-
Public authorities	32	33	29	17	26	137	226	229
Irrigation	-	-	-	-	-	-	-	-
Other (specify) Other Sales & Svc	1	0	0	1	1	3	4	2
						-	-	-
Total	691	743	633	559	564	3,190	6,168	5,923

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

Total acres irrigated 4397.88

Total population served 74,812

End of Year Balances in Selected Accounts

Los Angeles Region

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

131	Materials and Supplies	<u>\$ 1,701,115</u>
100-3	Construction Work in Progress	<u>\$ 16,629,470</u>
241	Advances for Construction	<u>\$ 2,478,713</u>
265	Contributions in Aid of Construction	<u>\$ 3,748,131</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

Los Angeles Region

District

Name of District

of

California Water Service Company

Name of Utility

at

5015 West Avenue L-14, Unit 2 Quartz Hill, CA 93536

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