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2024
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA-AMERICAN WATER COMPANY
(NAME OF CORPORATION)

Name of District: LARKFIELD Location: LARKFIELD SONOMA
(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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INSTRUCTIONS

1. One completed and signed electronic copy must be filed **NO LATER THAN APRIL 30, 2025** via email to: **Kevin Truong** at **vt4@cpuc.ca.gov** and **water.division@cpuc.ca.gov**
2. If an electronic copy cannot be filed, provide two signed hard copies by post to:
CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: KEVIN TRUONG
505 VAN NESS AVENUE, ROOM 3200
SAN FRANCISCO, CALIFORNIA 94102-3298
3. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
4. The Declaration on Page 22 must be signed by an authorized officer, partner, or owner.
5. 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.
6. 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.
7. Certain balance sheet and income statement accounts refer to supplemental schedules. Complete the supplemental schedules **FIRST**. The balances in these schedules will then auto-fill the appropriate boxes in the balance sheet/income statement. 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 statements by filling in the uncolored boxes where appropriate.
8. 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.
9. 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.
10. 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

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	595				\$ 595
3	302	Franchises and Consents (Schedule A-1c)	-				\$ -
4	303	Other Intangible Plant	109,369				\$ 109,369
5		Total Intangible Plant	\$ 109,964	\$ -	\$ -	\$ -	\$ 109,964
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 213,336				\$ 213,336
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	196,920	33,948	(5,826)		\$ 225,042
12	312	Collecting and Impounding Reservoirs	-				\$ -
13	313	Lake, River and Other Intakes	-				\$ -
14	314	Springs and Tunnels	-				\$ -
15	315	Wells	1,968,562				\$ 1,968,562
16	316	Supply Mains	172,839				\$ 172,839
17	317	Other Source of Supply Plant	-				\$ -
18		Total Source of Supply Plant	\$ 2,338,321	\$ 33,948	\$ (5,826)	\$ -	\$ 2,366,444
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	212,631	4,860			\$ 217,491
22	322	Boiler Plant Equipment	-				\$ -
23	323	Other Power Production Equipment	5,367	846,864	(46)		\$ 852,184
24	324	Pumping Equipment	992,323	28,182	(32,240)		\$ 988,264
25	325	Other Pumping Plant	-				\$ -
26		Total Pumping Plant	\$ 1,210,321	\$ 879,906	\$ (32,287)	\$ -	\$ 2,057,940
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	446,780		(221)		\$ 446,559
30	332	Water Treatment Equipment	1,845,085				\$ 1,845,085
31		Total Water Treatment Plant	\$ 2,291,864	\$ -	\$ (221)	\$ -	\$ 2,291,643

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service (Continued)

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	447,178				\$ 447,178
34	342	Reservoirs and Tanks	1,662,988	4,171,146			\$ 5,834,135
35	343	Transmission and Distribution Mains	6,572,146	6,779,003	(15,097)		\$ 13,336,052
36	344	Fire Mains	17,961				\$ 17,961
37	345	Services	6,507,327	41,746	(6,630)		\$ 6,542,442
38	346	Meters	3,801,229	199,087	(6,332)		\$ 3,993,984
39	347	Meter Installations	-				\$ -
40	348	Hydrants	1,032,078	580,226	(38,087)		\$ 1,574,217
41	349	Other Transmission and Distribution Plant	-				\$ -
42		Total Transmission and Distribution Plant	\$ 20,040,908	\$ 11,771,208	\$ (66,147)	\$ -	\$ 31,745,969
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	76,463		(2,619)		\$ 73,844
46	372	Office Furniture and Equipment	61,094	1,739	(38,193)		\$ 24,641
47	373	Transportation Equipment	123,960	69			\$ 124,028
48	374	Stores Equipment	-				\$ -
49	375	Laboratory Equipment	2,124				\$ 2,124
50	376	Communication Equipment	696,498	5,963	(190,125)		\$ 512,336
51	377	Power Operated Equipment	57,827		-		\$ 57,827
52	378	Tools, Shop and Garage Equipment	92,996	2,196	(23,818)		\$ 71,374
53	379	Other General Plant	47,021	2,910			\$ 49,931
54		Total General Plant	\$ 1,157,983	\$ 12,877	\$ (254,756)	\$ -	\$ 916,104
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	23,970		(23,970)		\$ -
58	391	Utility Plant Purchased	-				\$ -
59	392	Utility Plant Sold	-				\$ -
60		Total Undistributed Items	\$ 23,970	\$ -	\$ (23,970)	\$ -	\$ -
61		Total Utility Plant in Service	\$ 27,386,666	\$ 12,697,939	\$ (383,206)	\$ -	\$ 39,701,399

SCHEDULE A-1b
Account 101 - Recycled Water Utility Plant

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant					\$ -
2	394	Recycled Water Land and Land Rights					\$ -
3	395	Recycled Water Depreciable Plant					\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-1c
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year ¹ (e)
1	None				
2					
3					
4					
5					
				Total	\$ -

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
DISTRICT RATE BASE AND WORKING CASH

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	39,701,399	27,386,666
3		Construction Work in Progress	4,949,070	13,473,139
4		General Office Prorate		
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 44,650,469	\$ 40,859,805
6		Less Accumulated Depreciation		
7		Plant in Service	9,334,088	9,205,733
8		General Office Prorate		
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 9,334,088	\$ 9,205,733
10		Less Other Reserves		
11		Deferred Income Taxes	4,698,061	2,439,732
12		Deferred Investment Tax Credit		
13		Other Reserves	624,246	515,532
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 5,322,307	\$ 2,955,264
15		Less Adjustments		
16		Contributions in Aid of Construction	788,619	810,995
17		Advances for Construction	365,426	371,422
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 1,154,045	\$ 1,182,417
20		Add Materials and Supplies	8,071	13,935
21		Add Working Cash (=Line 34)	465,427	425,624
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 29,313,528	\$ 27,955,949
		Working Cash		
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	2,311,425	2,112,971
26		Purchased Power & Commodity for Resale*	144,595	121,572
27		Meter Revenues: Bimonthly Billing	3,684,387	3,192,999
28		Other Revenues: Flat Rate Monthly Billing	39,341	40,843
29		Total Revenues (=Line 27 + Line 28)	\$ 3,723,728	\$ 3,233,842
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0106	0.0126
31		5/24 x Line 26 x (100% - Line 30)	476,459	434,643
32		1/24 x Line 26 x Line 30	1,018	1,112
33		1/12 x Line 26	12,050	10,131
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 465,427	\$ 425,624
		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

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	9,205,733				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	849,365				
4	(b) Charged to Account 504					
5	(c) Charged to Account 505					
6	(d) Charged to Account 265	27,252				
7	(e) Charged to clearing accounts	(2,954)				
8	(f) Salvage recovered	5,521				
9	(g) All other credits ¹					
10	Total credits	\$ 879,185	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(383,206)				
13	(b) Cost of removal	(367,624)				
14	(c) All other debits ¹					
15	Total debits	\$ (750,830)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 9,334,088	\$ -	\$ -	\$ -	\$ -
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 - See form 7004 with consolidated report					
24						
25	¹ Indicate the nature of these items and show the accounts affected by the contra entries.					
26						
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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.	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	105,670	4,801	(5,826)	(1,587)	\$ 103,058
3	312	Collecting and Impounding Reservoirs	-				\$ -
4	313	Lake, river and Other Intakes	-				\$ -
5	314	Springs and Tunnels	-				\$ -
6	315	Wells	1,216,519	37,026			\$ 1,253,545
7	316	Supply Mains	53,914	2,254			\$ 56,168
8	317	Other Source of Supply Plant	-				\$ -
9		Total Source of Supply Plant	\$ 1,376,103	\$ 44,081	\$ (5,826)	\$ (1,587)	\$ 1,412,771
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	104,976	6,452			\$ 111,428
13	322	Boiler Plant Equipment	-				\$ -
14	323	Other Power Production Equipment	(5,783)	10,426	(46)	(29,065)	\$ (24,468)
15	324	Pumping Equipment	633,125	25,975	(32,240)	(777)	\$ 626,083
16	325	Other Pumping Plant	-				\$ -
17		Total Pumping Plant	\$ 732,318	\$ 42,853	\$ (32,287)	\$ (29,842)	\$ 713,042
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	260,893	8,746	(221)		\$ 269,418
21	332	Water Treatment Equipment	817,416	61,045			\$ 878,462
22		Total Water Treatment Plant	\$ 1,078,309	\$ 69,791	\$ (221)	\$ -	\$ 1,147,880
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	195,975	12,673			\$ 208,648
26	342	Reservoirs and Tanks	758,997	27,041		(239,546)	\$ 546,492
27	343	Transmission and Distribution Mains	2,527,190	121,910	(15,097)	(57,078)	\$ 2,576,925
28	344	Fire Mains	4,425	355			\$ 4,781
29	345	Services	1,338,820	182,147	(6,630)	(14,587)	\$ 1,499,750
30	346	Meters	635,134	214,281	(6,332)	(14,783)	\$ 828,299
31	347	Meter Installations	47				\$ 47
32	348	Hydrants	173,148	26,962	(38,087)	(4,480)	\$ 157,543
33	349	Other Transmission and Distribution Plant	-				\$ -
34		Total Transmission and Distribution Plant	\$ 5,633,735	\$ 585,369	\$ (66,147)	\$ (330,473)	\$ 5,822,485
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	4,901	2,170	(2,619)		\$ 4,451
38	372	Office Furniture and Equipment	31,525	9,188	(38,193)	(27)	\$ 2,493
39	373	Transportation Equipment	(3,985)	11,276			\$ 7,291
40	374	Stores Equipment	-				\$ -
41	375	Laboratory Equipment	(200)	106			\$ (94)
42	376	Communication Equipment	185,037	79,327	(190,125)	(174)	\$ 74,065
43	377	Power Operated Equipment	25,528	2,678			\$ 28,206
44	378	Tools, Shop and Garage Equipment	35,953	7,994	(23,818)		\$ 20,128
45	379	Other General Plant	83,642	14,911			\$ 98,553
46	390	Other Tangible Property	22,867	3,920	(23,970)		\$ 2,817
47	391	Water Plant Purchased	-				\$ -
48		Total General Plant	\$ 385,267	\$ 131,569	\$ (278,726)	\$ (201)	\$ 237,910
49		Total	\$ 9,205,733	\$ 873,664	\$ (383,206)	\$ (362,103)	\$ 9,334,088

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	2,510,552	2,173,202	\$ 337,350
4		601-1.2 Residential Low Income Discount (Debit)			\$ -
5		601-2 Commercial Sales	1,127,464	1,045,423	\$ 82,041
6		601-3 Industrial Sales			\$ -
7		601-4 Sales to Public Authorities	32,547	22,316	\$ 10,231
8		Sub-total	\$ 3,670,564	\$ 3,240,942	\$ 429,622
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales			\$ -
11		602-1.2 Residential Low Income Discount (Debit)			\$ -
12		602-2 Commercial Sales			\$ -
13		602-3 Industrial Sales			\$ -
14		602-4 Sales to Public Authorities			\$ -
15		Sub-total	\$ -	\$ -	\$ -
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales			\$ -
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ -	\$ -	\$ -
20	604	Private Fire Protection Service	39,296	40,889	\$ (1,593)
21	605	Public Fire Protection Service			\$ -
22	606	Sales to Other Water Utilities for Resale			\$ -
23	607	Sales to Governmental Agencies by Contracts			\$ -
24	608	Interdepartmental Sales			\$ -
25	609	Other Sales or Service	3,031	1,217	\$ 1,813
26		Sub-total	\$ 42,326	\$ 42,106	\$ 220
27		Total Water Service Revenues	\$ 3,712,890	\$ 3,283,048	\$ 429,842
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues	740	2,213	\$ (1,473)
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	(12,194)	19,631	\$ (31,825)
34	615	Recycled Water Revenues			\$ -
35		Total Other Water Revenues	\$ (11,454)	\$ 21,844	\$ (33,298)
36	501	Total operating revenues	\$ 3,701,437	\$ 3,304,892	\$ 396,545

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

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				\$ -
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		33,765	12,301	\$ 21,464
6	703	Miscellaneous expenses	A			8,105	28,450	\$ (20,345)
7	704	Purchased water	A	B	C	603,526	426,856	\$ 176,670
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		3,402	3,237	\$ 165
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		833	658	\$ 175
19		Total source of supply expense				\$ 649,631	\$ 471,503	\$ 178,128
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B				\$ -
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				\$ -
28	725	Miscellaneous expenses	A					\$ -
29	726	Fuel or power purchased for pumping	A	B	C	112,522	121,572	\$ (9,051)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B				\$ -
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B				\$ -
34	731	Maintenance of power production equipment	A	B		904	902	\$ 2
35	732	Maintenance of power pumping equipment	A	B				\$ -
36	733	Maintenance of other pumping plant	A	B			8	\$ (8)
37		Total pumping expenses				\$ 113,426	\$ 122,481	\$ (9,056)

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

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		181	4,497	\$ (4,316)
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			151,169	127,064	\$ 24,105
43	743	Miscellaneous expenses	A	B		49,048	62,825	\$ (13,777)
44	744	Chemicals and filtering materials	A	B		30,576	54,289	\$ (23,713)
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B				\$ -
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B				\$ -
49	748	Maintenance of water treatment equipment	A	B		5,775	4,332	\$ 1,443
50		Total water treatment expenses				\$ 236,749	\$ 253,007	\$ (16,257)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		39,664	53,124	\$ (13,460)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			2,667	10,071	\$ (7,405)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A					\$ -
58	754	Meter expenses	A					\$ -
59	755	Customer installations expenses	A					\$ -
60	756	Miscellaneous expenses	A			13,255	19,666	\$ (6,410)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		1,265	4,142	\$ (2,877)
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		1,064	2,082	\$ (1,018)
66	761	Maintenance of trans. and distribution mains	A			18,425	24,757	\$ (6,332)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			1,068	844	\$ 224
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			4,793	952	\$ 3,841
72	765	Maintenance of hydrants	A			(4,854)	1,275	\$ (6,129)
73	766	Maintenance of miscellaneous plant	A			130,545	98,528	\$ 32,017
74		Total transmission and distribution expenses				\$ 207,892	\$ 215,441	\$ (7,549)

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

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		20,597	27,615	\$ (7,018)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		12,421	7,276	\$ 5,144
80	773	Customer records and collection expenses	A			2,025	3,056	\$ (1,031)
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			2,211	7,829	\$ (5,618)
83	775	Uncollectible accounts ¹	A	B	C	(20,957)	10,113	\$ (31,070)
84		Total customer account expenses				\$ 16,297	\$ 55,889	\$ (39,592)
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	141,386	161,962	\$ (20,576)
101	792	Office supplies and other expenses	A	B	C	1,522	997	\$ 525
102	793	Property insurance	A					\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			7,806	7,350	\$ 456
105	795	Employees' pensions and benefits	A	B	C	106,805	153,813	\$ (47,008)
106	796	Franchise requirements	A	B	C			\$ -
107	797	Regulatory commission expenses	A	B	C			\$ -
108	798	Outside services employed	A			45,777	2,792	\$ 42,985
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			224,862	173,058	\$ 51,803
112		Maintenance						
113	805	Maintenance of general plant	A	B	C			\$ -
114		Total administrative and general expenses				\$ 528,157	\$ 499,973	\$ 28,185
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	65,930	59,675	\$ 6,255
118	812	Administrative expenses transferred - Cr. ¹	A	B	C	438,595	412,631	\$ 25,965
119	813	Duplicate charges - Credit CA_AM - Allocated Return on Rate Base ¹	A	B	C	33,790	32,484	\$ 1,306
120		Total miscellaneous				\$ 538,315	\$ 504,790	\$ 33,525
121		Total operating expenses				\$ 2,290,468	\$ 2,123,084	\$ 167,384

¹ Amounts reflect allocated expenses consistent with methodology employed in the authorized GRC revenue requirement.

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	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	\$ 238,542	238,542			
2	California corporate franchise taxes	\$ -				
3	Property taxes	\$ 231,202	231,202			
4	Other taxes - state income tax	\$ 110,131	110,131			
5	Other taxes - state unemployment insurance tax	\$ 2,581	2,455			126
6	Other taxes - other state and local taxes	\$ 8,321			8,321	
7	Other taxes - federal unemployment insurance tax	\$ 983	828			155
8	Other taxes - Fed. Ins. Contr. Act (old age retire.)	\$ 53,839	39,762			14,077
9	Other taxes - licenses	\$ 3,517	3,517			
10	Other taxes - federal deferred and ITC	\$ (2,268)	(2,268)			
11	Other taxes - state deferred	\$ 6,019	6,019			
12		\$ -				
13		\$ -				
14	Total	\$ 652,867	\$ 630,188	\$ -	\$ 8,321	\$ 14,358

SCHEDULE D-1
Sources of Supply and Water Developed

STREAMS									
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
				Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	NA								
2									
3									
4									
5									

WELLS							Annual Quantities Pumped(Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²		
6	See Addendum Reference Schedule D-1 Larkfield							
7								
8								
9								
10								

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11	NA						
12							
13							
14							
15							

Purchased Water for Resale			
16	Purchased from - See Addendum Reference Schedule D-1 Larkfield		
17	Annual quantities purchased	111,539	(Unit chosen) ² 1,000 gallons
18			
19			

* 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	4	725,000	Gallons
12	Concrete	2	474,000	Gallons
13	Total	6	1,199,000	

California - American Water Company
Schedule Attached to and Made as Part of
Annual Report to the Public Utilities Commission State of California
Schedule D-1 Larkfield District
Addendum - Wells / Treated/ Purchased Water

System	Name	Well Casing Dimension (Inches)	Depth to Water 12/31/24 (Feet)	Pumping Capacity (GPM)	Production 2024 (1,000 Gals)
Larkfield	Well 1A	12 x 540	56.3	85	11,251
Larkfield	Well 3A	16 x 548	42.3	450	73,226
Larkfield	Well 4A	12 x 355	57.8	350	59,055
Larkfield	Well 5	12 x 282	104	80	9,319
TOTAL WATER PRODUCED BY WELLS (into Larkfield Treatment Plant)					152,851
Larkfield	Less: Water used by Larkfield Treatment Plant ¹	NA	NA	NA	3,313
TOTAL TREATED WATER FROM LARKFIELD TREATMENT PLANT(to Distribution System)					156,164
Larkfield	Aqueduct (Sonoma County Water Agency)	NA	NA	NA	111,539
TOTAL PURCHASED WATER (to Distribution System)					111,539
TOTAL SYSTEM DELIVERY LARKFIELD					267,703

¹ Variance between the water produced by the wells into the treatment plant and the treated water leaving the plant is due to the Backwash Recovery Pump.

SCHEDULE D-3

Description of Transmission and Distribution Facilities

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) **Not Applicable**

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	NA	NA	NA	NA	NA	NA	NA	NA
2	Flume	NA	NA	NA	NA	NA	NA	NA	NA
3	Lined conduit	NA	NA	NA	NA	NA	NA	NA	NA
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) **Not Applicable**

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	NA	NA	NA	NA	NA	NA	NA	-
7	Flume	NA	NA	NA	NA	NA	NA	NA	-
8	Lined conduit	NA	NA	NA	NA	NA	NA	NA	-
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						91		195	379
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos			15			7,218		34,271	23,334
19	Welded steel									
20	Wood									
21	Other - Galvanized					144				
22	Other - PVC	30		12			366		509	13,886
23	Other - Ductile Iron			26			86		155	3,605
24	Other - PE									273
25	Other - Unknown	30		15		370	1,761		11,914	42,084
26	Total	61	-	69	-	514	9,522	-	47,044	83,561

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

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
27	Cast Iron		1,666	1,261						3,592
28	Cast Iron (cement lined)									-
29	Concrete									-
30	Copper									-
31	Riveted steel									-
32	Standard screw									-
33	Screw or welded casing									-
34	Cement - asbestos	1,114	4,334							70,286
35	Welded steel									-
36	Wood									-
37	Other - Galvanized									144
38	Other - PVC	931	6,503							22,238
39	Other - Ductile Iron		869							4,741
40	Other - PE									273
41	Other - Unknown	8,424	16,012							80,610
42	Total	10,469	29,384	1,261	-	-	-	-	-	181,884

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	2,016	2,034		
Commercial	319	322		
Industrial				
Public authorities	3	3		
Irrigation				
Other (Co. Acct.)	1	1		
Agriculture				
Subtotal	2,339	2,360	-	-
Private fire connections			58	58
Public fire hydrants			277	278
Total	2,339	2,360	335	336

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	1,295	1,285
3/4 - in	317	313
1 - in	167	166
1 1/2 - in	573	553
2 - in	39	39
3 - in	10	1
4 - in	6	5
6 - in	1	1
8 - in		
10 - in		
12 - in		
Other (unknown)		
Total	2,408	2,363

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	-
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	1,979
2. More than 10, but less than 15 years	23
3. More than 15 years	404

SCHEDULE D-7

Water Delivered to Metered Customers by Months and Years in 1,000 Gallons (Unit Chosen)¹

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	9,233	8,005	7,836	8,181	10,193	15,496	17,278	76,221
Commercial	5,498	4,583	5,481	4,844	5,376	7,851	8,172	41,804
Industrial	-	-	-	-	-	-	-	-
Public authorities	158	149	147	234	209	247	209	1,353
Irrigation	-	-	-	-	-	-	-	-
Other (Fire, Co Acct., Misc)	-	-	-	-	-	-	-	-
Other								-
Total	14,888	12,737	13,464	13,259	15,778	23,594	25,659	119,378

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	18,883	18,082	17,857	15,361	10,243	80,426	156,648	140,733
Commercial	8,797	8,992	9,222	8,039	5,679	40,727	82,532	77,206
Industrial	-	-	-	-	-	-	-	-
Public authorities	266	270	230	210	233	1,209	2,562	1,765
Irrigation	-	-	-	-	-	-	-	-
Other (Fire, Co Acct., Misc)	-	-	-	119	-	119	119	126
Other						-	-	-
Total	27,946	27,344	27,309	23,728	16,154	122,481	241,860	219,829

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

² Population served is the total number of service connections (See D-4, not including hydrants) x 3.3 (Title 22, Division 4, Article 2, Section 64412.A.2)

Total acres irrigated NA

Total population served² 7,979

End of Year Balances in Selected Accounts

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

131	Materials and Supplies	\$ <u>8,071</u>
100-3	Construction Work in Progress	\$ <u>4,949,070</u>
241	Advances for Construction	\$ <u>365,426</u>
265	Contributions in Aid of Construction	\$ <u>788,619</u>

DECLARATION

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

I, the undersigned Garry Hofer
Name of District Manager or Equivalent (Please Print)
of Larkfield District
Name of District
of California-American Water Company
Name of Utility
at 4787 Old Redwood Highway, Santa Rosa, CA 95403
Address of District Office

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2024, through December 31, 2024.

Vice President, Operations
Title (Please Print)

/s/ Garry Hofer
Signature

626-614-2510
Telephone Number

06/20/2025
Date

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