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2024  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

\_\_\_\_\_  
CALIFORNIA-AMERICAN WATER COMPANY  
(NAME OF CORPORATION)

Name of District: SAN DIEGO Location: IMPERIAL BEACH SAN DIEGO  
(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. 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 19 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. 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.
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		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	1,608				\$ 1,608
3	302	Franchises and Consents (Schedule A-1c)	-				\$ -
4	303	Other Intangible Plant	38,318				\$ 38,318
5		Total Intangible Plant	\$ 39,926	\$ -	\$ -	\$ -	\$ 39,926
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 185,978	\$ 30,216			\$ 216,194
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements					\$ -
12	312	Collecting and Impounding Reservoirs					\$ -
13	313	Lake, River and Other Intakes					\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells					\$ -
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	48,537				\$ 48,537
22	322	Boiler Plant Equipment	-				\$ -
23	323	Other Power Production Equipment	-				\$ -
24	324	Pumping Equipment	130,465				\$ 130,465
25	325	Other Pumping Plant	-				\$ -
26		Total Pumping Plant	\$ 179,002	\$ -	\$ -	\$ -	\$ 179,002
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	-				\$ -
30	332	Water Treatment Equipment	16,967				\$ 16,967
31		Total Water Treatment Plant	\$ 16,967	\$ -	\$ -	\$ -	\$ 16,967

**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		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements	-				\$ -
34	342	Reservoirs and Tanks	1,177,055	3,899	(103)		\$ 1,180,852
35	343	Transmission and Distribution Mains	44,260,395	4,070,810	(6,196)		\$ 48,325,009
36	344	Fire Mains	-				\$ -
37	345	Services	17,236,921	2,997,893	(24,781)		\$ 20,210,033
38	346	Meters	5,648,805	435,501	(58,524)		\$ 6,025,782
39	347	Meter Installations	196				\$ 196
40	348	Hydrants	2,268,000	162,896	(14,637)		\$ 2,416,259
41	349	Other Transmission and Distribution Plant	6,532				\$ 6,532
42		Total Transmission and Distribution Plant	\$ 70,597,904	\$ 7,670,999	\$ (104,240)	\$ -	\$ 78,164,663
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	1,835,077	93,949			\$ 1,929,025
46	372	Office Furniture and Equipment	270,955	11,057	(11,301)		\$ 270,711
47	373	Transportation Equipment	335,222	212,413			\$ 547,635
48	374	Stores Equipment	-				\$ -
49	375	Laboratory Equipment	-				\$ -
50	376	Communication Equipment	310,432	128,816	(55,297)		\$ 383,951
51	377	Power Operated Equipment	119,513	209,754	(32,156)		\$ 297,112
52	378	Tools, Shop and Garage Equipment	359,879	173,451	(108,547)		\$ 424,784
53	379	Other General Plant	221,599	6,315	(9,641)		\$ 218,273
54		Total General Plant	\$ 3,452,676	\$ 835,755	\$ (216,942)	\$ -	\$ 4,071,489
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property					\$ -
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 74,472,453	\$ 8,536,969	\$ (321,181)	\$ -	\$ 82,688,241

**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 <sup>1</sup> (e)
1	None				
2					
3					
4					
5				Total	\$ -

<sup>1</sup> The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 3.

**SCHEDULE A-4  
DISTRICT RATE BASE AND WORKING CASH**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2024 (b)	Balance 1/1/2024 (c)
		<b>RATE BASE</b>		
1		Utility Plant		
2		Plant in Service	82,688,241	74,472,453
3		Construction Work in Progress	10,144,738	9,262,155
4		General Office Prorate		
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>\$ 92,832,979</b>	<b>\$ 83,734,608</b>
6		Less Accumulated Depreciation		
7		Plant in Service	17,992,545	16,399,484
8		General Office Prorate		
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>\$ 17,992,545</b>	<b>\$ 16,399,484</b>
10		Less Other Reserves		
11		Deferred Income Taxes	6,500,160	3,656,232
12		Deferred Investment Tax Credit	1,779	4,459
13		Other Reserves	863,696	772,587
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>\$ 7,365,635</b>	<b>\$ 4,433,278</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	8,032,619	7,971,112
17		Advances for Construction	20,803	24,852
18		Other		
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>\$ 8,053,422</b>	<b>\$ 7,995,964</b>
20		<b>Add Materials and Supplies</b>	<b>250,190</b>	<b>191,432</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>5,882,935</b>	<b>5,482,515</b>
22		<b>TOTAL DISTRICT RATE BASE</b>		
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>\$ 65,554,502</b>	<b>\$ 60,579,829</b>
		<b>Working Cash</b>		
24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	28,361,449	26,454,575
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	44,693,048	36,641,576
28		Other Revenues: Flat Rate Monthly Billing	244,324	241,374
29		<b>Total Revenues (=Line 27 + Line 28)</b>	<b>\$ 44,937,371</b>	<b>\$ 36,882,950</b>
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0054	0.0065
31		5/24 x Line 25 x (100% - Line 30)	5,876,510	5,475,302
32		1/24 x Line 25 x Line 30	6,425	7,214
33		1/12 x Line 26	-	-
34		<b>Operational Cash Requirement (=Line 31 + Line 32 - Line 33)</b>	<b>\$ 5,882,935</b>	<b>\$ 5,482,515</b>
		Electric power, gas or other fuel purchased for pumping and/or * purchased commodity for resale billed after receipt (metered).		

**SCHEDULE A-5**  
**Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves**

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	16,399,484				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,958,082				
4	(b) Charged to Account 504					
5	(c) Charged to Account 505					
6	(d) Charged to Account 265	266,465				
7	(e) Charged to clearing accounts	(10,751)				
8	(f) Salvage recovered	6,445				
9	(g) All other credits <sup>1</sup>					
10	Total credits	\$ 2,220,241	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(321,181)				
13	(b) Cost of removal	(305,999)				
14	(c) All other debits <sup>1</sup>					
15	Total debits	\$ (627,181)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 17,992,545	\$ -	\$ -	\$ -	\$ -
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 in the consolidated report					
24						
25	<sup>1</sup> Indicate the nature of these items and show the accounts affected by the contra entries.					
26						
27						
28						
29						
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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		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements					\$ -
3	312	Collecting and Impounding Reservoirs					\$ -
4	313	Lake, river and Other Intakes					\$ -
5	314	Springs and Tunnels					\$ -
6	315	Wells					\$ -
7	316	Supply Mains	2				\$ 2
8	317	Other Source of Supply Plant					\$ -
9		Total Source of Supply Plant	\$ 2	\$ -	\$ -	\$ -	\$ 2
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	7,470	1,525			\$ 8,995
13	322	Boiler Plant Equipment					\$ -
14	323	Other Power Production Equipment					\$ -
15	324	Pumping Equipment	139,551	(6,695)			\$ 132,856
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ 147,021	\$ (5,170)	\$ -	\$ -	\$ 141,851
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements					\$ -
21	332	Water Treatment Equipment	16,998	105			\$ 17,103
22		Total Water Treatment Plant	\$ 16,998	\$ 105	\$ -	\$ -	\$ 17,103
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	721				\$ 721
26	342	Reservoirs and Tanks	910,634	20,874	(103)	(681)	\$ 930,724
27	343	Transmission and Distribution Mains	7,797,756	950,212	(6,196)	(144,133)	\$ 8,597,640
28	344	Fire Mains	-				\$ -
29	345	Services	4,560,906	540,535	(24,781)	(126,447)	\$ 4,950,214
30	346	Meters	1,346,013	370,879	(58,524)	(21,105)	\$ 1,637,262
31	347	Meter Installations	(9,135)	(2)			\$ (9,137)
32	348	Hydrants	847,361	66,784	(14,637)	(13,412)	\$ 886,097
33	349	Other Transmission and Distribution Plant	6,531	205			\$ 6,736
34		Total Transmission and Distribution Plant	\$ 15,460,789	\$ 1,949,486	\$ (104,240)	\$ (305,778)	\$ 17,000,257
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	355,855	80,545			\$ 436,400
38	372	Office Furniture and Equipment	(21,358)	33,570	(11,301)		\$ 911
39	373	Transportation Equipment	42,128	77,055		10,131	\$ 129,314
40	374	Stores Equipment	-				\$ -
41	375	Laboratory Equipment	-				\$ -
42	376	Communication Equipment	363	37,629	(55,297)	(2,815)	\$ (20,120)
43	377	Power Operated Equipment	103,565	5,136	(32,156)	(43)	\$ 76,502
44	378	Tools, Shop and Garage Equipment	157,264	26,395	(108,547)	(1,049)	\$ 74,063
45	379	Other General Plant	139,266	9,044	(9,641)	-	\$ 138,669
46	390	Other Tangible Property	(2,409)				\$ (2,409)
47	391	Water Plant Purchased	-				\$ -
48		Total General Plant	\$ 774,675	\$ 269,374	\$ (216,942)	\$ 6,224	\$ 833,331
49		Total	\$ 16,399,484	\$ 2,213,796	\$ (321,181)	\$ (299,554)	\$ 17,992,545



**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		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	20,368,153	16,761,703	\$ 3,606,451
4		601-1.2 Residential Low Income Discount (Debit)			\$ -
5		601-2 Commercial Sales	16,626,182	13,734,243	\$ 2,891,940
6		601-3 Industrial Sales			\$ -
7		601-4 Sales to Public Authorities	8,001,838	6,230,810	\$ 1,771,028
8		Sub-total	\$ 44,996,173	\$ 36,726,756	\$ 8,269,418
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	244,118	241,549	\$ 2,568
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	102,091	77,427	\$ 24,664
26		Sub-total	\$ 346,209	\$ 318,977	\$ 27,233
27		Total Water Service Revenues	\$ 45,342,383	\$ 37,045,732	\$ 8,296,651
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues	8,824	12,000	\$ (3,176)
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	(91,776)	(102,625)	\$ 10,848
34	615	Recycled Water Revenues			\$ -
35		Total Other Water Revenues	\$ (82,953)	\$ (90,625)	\$ 7,672
36	501	Total operating revenues	\$ 45,259,430	\$ 36,955,107	\$ 8,304,323

## 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		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B				\$ -
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		13,006	11,544	\$ 1,462
6	703	Miscellaneous expenses	A			20		\$ 20
7	704	Purchased water	A	B	C	21,199,573	18,855,578	\$ 2,343,995
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B				\$ -
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B				\$ -
12	708	Maintenance of collect and impound reservoirs	A					\$ -
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A					\$ -
15	710	Maintenance of springs and tunnels	A					\$ -
16	711	Maintenance of wells	A					\$ -
17	712	Maintenance of supply mains	A					\$ -
18	713	Maintenance of other source of supply plant	A	B				\$ -
19		<b>Total source of supply expense</b>				\$ 21,212,600	\$ 18,867,122	\$ 2,345,478
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
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		(778)	2,820	\$ (3,598)
28	725	Miscellaneous expenses	A					\$ -
29	726	Fuel or power purchased for pumping	A	B	C	(2,791)		\$ (2,791)
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		677	310	\$ 367
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		110		\$ 110
35	732	Maintenance of power pumping equipment	A	B				\$ -
36	733	Maintenance of other pumping plant	A	B		4,051	5,430	\$ (1,378)
37		<b>Total pumping expenses</b>				\$ 1,269	\$ 8,560	\$ (7,291)

## 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		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B				\$ -
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			52,594	48,170	\$ 4,424
43	743	Miscellaneous expenses	A	B		52,347	44,189	\$ 8,159
44	744	Chemicals and filtering materials	A	B			540	\$ (540)
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B				\$ -
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B				\$ -
49	748	Maintenance of water treatment equipment	A	B				\$ -
50		<b>Total water treatment expenses</b>				\$ 104,941	\$ 92,899	\$ 12,042
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		132,940	63,595	\$ 69,345
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			10,427	8,978	\$ 1,450
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			3,270	4,793	\$ (1,523)
58	754	Meter expenses	A			53,929	51,675	\$ 2,254
59	755	Customer installations expenses	A			197,997	148,829	\$ 49,167
60	756	Miscellaneous expenses	A			91,489	99,617	\$ (8,129)
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		-	(29)	\$ 29
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		2,091	6,222	\$ (4,131)
66	761	Maintenance of trans. and distribution mains	A			47,121	106,860	\$ (59,739)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			63,114	57,460	\$ 5,654
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			9,668	11,332	\$ (1,664)
72	765	Maintenance of hydrants	A			8,896	65,494	\$ (56,598)
73	766	Maintenance of miscellaneous plant	A			188,729	192,669	\$ (3,940)
74		<b>Total transmission and distribution expenses</b>				\$ 809,673	\$ 817,496	\$ (7,823)

**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		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	771	Supervision	A	B				\$ -
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		129,860	152,470	\$ (22,610)
80	773	Customer records and collection expenses	A			37,501	87,215	\$ (49,714)
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			9,986	25,425	\$ (15,439)
83	775	Uncollectible accounts <sup>1</sup>	A	B	C	(184,770)	91,030	\$ (275,801)
84		<b>Total customer account expenses</b>				\$ (7,423)	\$ 356,140	\$ (363,563)
85		<b>VI. SALES EXPENSES</b>						
86		<b>Operation</b>						
87	781	Supervision	A	B				\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A					\$ -
90	783	Advertising expenses	A					\$ -
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		<b>Total sales expenses</b>				\$ -	\$ -	\$ -
94		<b>VII. RECYCLED WATER EXPENSES</b>						
95		<b>Operation and Maintenance</b>						
96	786	Recycled water operation and maint. expenses						\$ -
97		<b>Total recycled water expenses</b>				\$ -	\$ -	\$ -
98		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
99		<b>Operation</b>						
100	791	Administrative and general salaries	A	B	C	811,212	852,645	\$ (41,433)
101	792	Office supplies and other expenses	A	B	C	22,317	24,959	\$ (2,643)
102	793	Property insurance	A					\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			28,702	38,514	\$ (9,812)
105	795	Employees' pensions and benefits	A	B	C	598,303	622,698	\$ (24,396)
106	796	Franchise requirements	A	B	C			\$ -
107	797	Regulatory commission expenses	A	B	C			\$ -
108	798	Outside services employed	A			8,381	5,030	\$ 3,352
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			158,866	632,627	\$ (473,762)
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	C	41,952	20,040	\$ 21,912
114		<b>Total administrative and general expenses</b>				\$ 1,669,732	\$ 2,196,513	\$ (526,781)
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	221,046	200,104	\$ 20,942
118	812	Administrative expenses transferred - Cr. <sup>1</sup>	A	B	C	3,866,929	3,714,359	\$ 152,571
119	813	Duplicate charges - Credit CA_AM - Allocated Return on Rate Base <sup>1</sup>	A	B	C	297,913	292,413	\$ 5,500
120		<b>Total miscellaneous</b>				\$ 4,385,888	\$ 4,206,875	\$ 179,013
121		<b>Total operating expenses</b>				\$ 28,176,679	\$ 26,545,605	\$ 1,631,074

<sup>1</sup> 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	\$ 2,103,132	2,103,132			
2	California corporate franchise taxes	\$ -				
3	Property taxes	\$ 233,734	233,734			
4	Other taxes - state income tax	\$ 970,988	970,988			
5	Other taxes - state unemployment insurance tax	\$ 7,374	6,608			766
6	Other taxes - other state and local taxes	\$ 50,811			50,811	
7	Other taxes - federal unemployment insurance tax	\$ 3,128	2,191			937
8	Other taxes - Fed. Ins. Contr. Act (old age retire.)	\$ 266,210	180,260			85,950
9	Other taxes - licenses	\$ 31,517	31,517			
10	Other taxes - federal deferred and ITC	\$ (22,674)	(22,674)			
11	Other taxes - state deferred	\$ 53,066	53,066			
12		\$ -				
13		\$ -				
14	Total	\$ 3,697,286	\$ 3,558,822	\$ -	\$ 50,811	\$ 87,653

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

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

  

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

  

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

  

Purchased Water for Resale			
16	Purchased from - See Addendum Reference Schedule D-1 San Diego		
17	Annual quantities purchased	3,060,077	(Unit chosen) <sup>2</sup> 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	2	3,070,000	Gallons
12	Concrete			
13	Total	2	3,070,000	

**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 San Diego 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)
San Diego	Harbor Drive Turnout (City of San Diego)	NA	NA	NA	910,255
San Diego	Hollister Street Turnout (City of San Diego)	NA	NA	NA	76,319
San Diego	Howard & Iris Turnout (City of San Diego)	NA	NA	NA	453,834
San Diego	Montgomery Station Turnout (City of San Diego)	NA	NA	NA	1,532,571
San Diego	Navy Emergency Turnout	NA	NA	NA	0
San Diego	Otay Connection (Otay Water District)	NA	NA	NA	36
San Diego	Pueblo Del Rio Turnout (City of San Diego)	NA	NA	NA	87,062
San Diego	Sweetwater Connection (Sweetwater Authority)	NA	NA	NA	0
TOTAL PURCHASED WATER (to Distribution System)					3,060,077
<b>TOTAL SYSTEM DELIVERY SAN DIEGO</b>					<b>3,060,077</b>

## 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		NA	NA	NA	NA	NA	NA	NA	NA
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		NA	NA	NA	NA	NA	NA	NA	
10	Total	-	-	-	-	-	-	-	-

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

Line No.		1 or less	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron		214				119		3,773	3,022
12	Cast Iron (cement lined)			841			14,155		24,334	6,259
13	Concrete									
14	Copper	1,951	1,497	626					627	
15	Riveted steel			39			1,807		12,572	3,461
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	85		2,463			24,655		281,468	227,816
19	Welded steel									
20	Wood									
21	Other - Galvanized	50							145	
22	Other - PVC	89		847			598		20,753	84,697
23	Other - Ductile Iron			0					59	123
24	Other - Unknown	1		3						41
25	Total	2,176	1,711	4,819	-	-	41,334	-	343,729	325,418

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

Line No.		10	12	14	16	17-18	20-22	Other Sizes (Specify Sizes)		Total All Sizes
								24	Unknown	
26	Cast Iron		2,077		5					9,210
27	Cast Iron (cement lined)	1,008	5,554		38,742					90,892
28	Concrete									-
29	Copper									4,701
30	Riveted steel	28	7,203	55	5,145	2,017	4,254	10,940		47,520
31	Standard screw									-
32	Screw or welded casing									-
33	Cement - asbestos	29,761	30,927		18,368					615,541
34	Welded steel									-
35	Wood									-
36	Other - Galvanized	37	48							279
37	Other - PVC	1,203	2,888		15,600	199	8,331			135,204
38	Other - Ductile Iron	12	1,390		1,292	2,487	2,385	5,233		12,981
39	Other - Unknown		2						111	157
40	Total	32,048	50,087	55	79,152	4,702	14,971	16,173	111	916,485



<b>SCHEDULE D-4</b> <b>Number of Active Service Connections</b>				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	18,917	18,956		
Commercial	2,178	2,184		
Industrial				
Public authorities	297	296		
Irrigation				
Other (Misc., Co. Acct.)	24	26		
Agriculture				
Subtotal	21,416	21,462	-	-
Private fire connections			247	250
Public fire hydrants			1,135	1,139
Total	21,416	21,462	1,382	1,389

<b>SCHEDULE D-5</b> <b>Number of Meters and Services on</b> <b>Pipe Systems at End of Year</b>		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	17,613	17,433
3/4 - in	185	179
1 - in	2,711	2,679
1 1/2 - in	542	536
2 - in	722	714
3 - in	24	17
4 - in	9	6
6 - in	14	14
8 - in	4	3
10 - in		
12 - in		
Other (unknown)		
Total	21,824	21,581

<b>SCHEDULE D-6</b> <b>Meter Testing Data</b>	
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 . . . . .	101
3. Used, after repair . . . . .	5
4. Found fast, requiring billing adjustment . . . . .	
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	14,865
2. More than 10, but less than 15 years . . . . .	5,913
3. More than 15 years . . . . .	1,245

## SCHEDULE D-7

### Water Delivered to Metered Customers by Months and Years in 1,000 Gallons (Unit Chosen)<sup>1</sup>

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	94,591	90,267	89,594	86,055	106,039	120,586	118,036	705,168
Commercial	76,808	78,458	80,412	73,653	87,634	99,046	94,822	590,833
Industrial	-	-	-	-	-	-	-	-
Public authorities	24,094	15,605	13,668	24,590	47,691	64,679	59,601	249,928
Irrigation	-	-	-	-	-	-	-	-
Other (Fire, Misc., Co Accts)	79	155	136	289	188	381	346	1,575
								-
Total	195,571	184,485	183,809	184,588	241,552	284,693	272,806	1,547,504

  

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	128,744	128,730	111,578	117,164	113,897	600,113	1,305,281	1,253,330
Commercial	109,257	106,798	96,428	95,517	96,009	504,009	1,094,842	1,066,526
Industrial	-	-	-	-	-	-	-	-
Public authorities	71,361	70,213	55,919	53,463	38,939	289,894	539,822	510,329
Irrigation	-	-	-	-	-	-	-	-
Other (Fire, Misc., Co Accts)	743	293	41	705	393	2,174	3,748	2,687
						-	-	-
Total	310,105	306,033	263,966	266,849	249,237	1,396,189	2,943,693	2,832,872

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

<sup>2</sup> 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 served<sup>2</sup> 71,650

## 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>250,190</u>
100-3	Construction Work in Progress	\$ <u>10,144,738</u>
241	Advances for Construction	\$ <u>20,803</u>
265	Contributions in Aid of Construction	\$ <u>8,032,619</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 San Diego District  
Name of District  
of California-American Water Company  
Name of Utility  
at 1025 Palm Avenue, Imperial Beach, CA 91932  
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

6/20/2025  
Date

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