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2024  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

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

Name of District: \_\_\_\_\_ VENTURA \_\_\_\_\_ Location: \_\_\_\_\_ NEWBURY PARK VENTURA \_\_\_\_\_  
(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	39,347				\$ 39,347
3	302	Franchises and Consents (Schedule A-1c)	63,634				\$ 63,634
4	303	Other Intangible Plant	2,487				\$ 2,487
5		Total Intangible Plant	\$ 105,467	\$ -	\$ -	\$ -	\$ 105,467
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 1,295,922				\$ 1,295,922
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements	322,176	120,136			\$ 442,312
12	312	Collecting and Impounding Reservoirs	-				\$ -
13	313	Lake, River and Other Intakes	910,276	6,391	(529)		\$ 916,137
14	314	Springs and Tunnels	-				\$ -
15	315	Wells	489,121				\$ 489,121
16	316	Supply Mains	424,085				\$ 424,085
17	317	Other Source of Supply Plant	-				\$ -
18		Total Source of Supply Plant	\$ 2,145,658	\$ 126,526	\$ (529)	\$ -	\$ 2,271,655
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	9,631,700	530	(42,216)		\$ 9,590,015
22	322	Boiler Plant Equipment	-				\$ -
23	323	Other Power Production Equipment	194,276	427,649			\$ 621,925
24	324	Pumping Equipment	6,619,771	38,631			\$ 6,658,401
25	325	Other Pumping Plant	-				\$ -
26		Total Pumping Plant	\$ 16,445,747	\$ 466,810	\$ (42,216)	\$ -	\$ 16,870,342
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	-				\$ -
30	332	Water Treatment Equipment	113,213	3,852	(1,221)		\$ 115,844
31		Total Water Treatment Plant	\$ 113,213	\$ 3,852	\$ (1,221)	\$ -	\$ 115,844

**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	459,290	693,831			\$ 1,153,121
34	342	Reservoirs and Tanks	28,609,294	59,608			\$ 28,668,902
35	343	Transmission and Distribution Mains	40,844,355	2,359,177	(2,278)		\$ 43,201,255
36	344	Fire Mains	112,988				\$ 112,988
37	345	Services	28,112,124	1,436,517	(78,431)		\$ 29,470,209
38	346	Meters	9,234,111	2,406,634	(244,660)		\$ 11,396,085
39	347	Meter Installations	730,223	(118,032)			\$ 612,191
40	348	Hydrants	5,780,967	99,018	(20,583)		\$ 5,859,401
41	349	Other Transmission and Distribution Plant	-				\$ -
42		Total Transmission and Distribution Plant	\$ 113,883,352	\$ 6,936,754	\$ (345,952)	\$ -	\$ 120,474,154
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	1,317,249	105,825	(3,392)		\$ 1,419,682
46	372	Office Furniture and Equipment	189,996	79,613	(22,975)		\$ 246,634
47	373	Transportation Equipment	250,643	69			\$ 250,712
48	374	Stores Equipment	5,601		(243)		\$ 5,359
49	375	Laboratory Equipment	-				\$ -
50	376	Communication Equipment	2,132,643	3,776	(757,595)		\$ 1,378,823
51	377	Power Operated Equipment	445,277	167,859			\$ 613,137
52	378	Tools, Shop and Garage Equipment	415,272	128,273	(12,872)		\$ 530,673
53	379	Other General Plant	207,458	14,458			\$ 221,915
54		Total General Plant	\$ 4,964,139	\$ 499,873	\$ (797,077)	\$ -	\$ 4,666,935
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property	24,536		(24,536)		\$ -
58	391	Utility Plant Purchased	-				\$ -
59	392	Utility Plant Sold	-				\$ -
60		Total Undistributed Items	\$ 24,536	\$ -	\$ (24,536)	\$ -	\$ -
61		Total Utility Plant in Service	\$ 138,978,034	\$ 8,033,815	\$ (1,211,530)	\$ -	\$ 145,800,319

**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	See Addendum Reference Schedule A-1c				63,634
2					
3					
4					
5				Total	\$ 63,634

<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	145,800,319	138,978,034
3		Construction Work in Progress	6,931,920	4,177,987
4		General Office Prorate		
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>\$ 152,732,239</b>	<b>\$ 143,156,021</b>
6		Less Accumulated Depreciation		
7		Plant in Service	52,885,205	50,458,625
8		General Office Prorate		
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>\$ 52,885,205</b>	<b>\$ 50,458,625</b>
10		Less Other Reserves		
11		Deferred Income Taxes	13,211,254	7,763,466
12		Deferred Investment Tax Credit	-	2,788
13		Other Reserves	1,755,420	1,640,473
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>\$ 14,966,674</b>	<b>\$ 9,406,727</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	10,856,144	10,650,910
17		Advances for Construction	4,246,392	4,469,243
18		Other		
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>\$ 15,102,536</b>	<b>\$ 15,120,153</b>
20		<b>Add Materials and Supplies</b>	<b>-</b>	
21		<b>Add Working Cash (=Line 34)</b>	<b>6,788,508</b>	<b>6,014,645</b>
22		<b>TOTAL DISTRICT RATE BASE</b>		
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>\$ 76,566,332</b>	<b>\$ 74,185,160</b>
		<b>Working Cash</b>		
24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	33,013,108	29,313,283
26		Purchased Power & Commodity for Resale*	616,326	515,774
27		Meter Revenues: Bimonthly Billing	31,377,797	32,218,773
28		Other Revenues: Flat Rate Monthly Billing	217,415	328,489
29		<b>Total Revenues (=Line 27 + Line 28)</b>	<b>\$ 31,595,212</b>	<b>\$ 32,547,262</b>
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0069	0.0101
31		5/24 x Line 25 x (100% - Line 30)	6,830,403	6,045,299
32		1/24 x Line 25 x Line 30	9,465	12,327
33		1/12 x Line 26	51,361	42,981
34		<b>Operational Cash Requirement (=Line 31 + Line 32 - Line 33)</b>	<b>\$ 6,788,508</b>	<b>\$ 6,014,645</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	50,458,625	-	79,497	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	3,352,101				
4	(b) Charged to Account 504					
5	(c) Charged to Account 505					
6	(d) Charged to Account 265	544,690				
7	(e) Charged to clearing accounts	(8,477)				
8	(f) Salvage recovered	13,457				
9	(g) All other credits <sup>1</sup>					
10	Total credits	\$ 3,901,771	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(1,211,530)				
13	(b) Cost of removal	(263,660)				
14	(c) All other debits <sup>1</sup>					
15	Total debits	\$ (1,475,191)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 52,885,205	\$ -	\$ 79,497	\$ -	\$ -
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	<sup>1</sup> Indicate the nature of these items and show the accounts affected by the contra entries.					
26						
27						
28						
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44						

# 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	23,363	9,280		(16,705)	\$ 15,939
3	312	Collecting and Impounding Reservoirs	-				\$ -
4	313	Lake, river and Other Intakes	603,207	22,964	(529)	(641)	\$ 625,000
5	314	Springs and Tunnels	-				\$ -
6	315	Wells	200,163	12,691			\$ 212,854
7	316	Supply Mains	172,285	6,632			\$ 178,917
8	317	Other Source of Supply Plant	-				\$ -
9		Total Source of Supply Plant	\$ 999,017	\$ 51,567	\$ (529)	\$ (17,346)	\$ 1,032,710
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	44,617	271,967	(42,216)		\$ 274,368
13	322	Boiler Plant Equipment	-				\$ -
14	323	Other Power Production Equipment	13,750	22,677			\$ 36,427
15	324	Pumping Equipment	4,281,284	172,552		(4,722)	\$ 4,449,113
16	325	Other Pumping Plant	-			-	\$ -
17		Total Pumping Plant	\$ 4,339,650	\$ 467,196	\$ (42,216)	\$ (4,722)	\$ 4,759,909
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements					\$ -
21	332	Water Treatment Equipment	48,818	2,618	(1,221)	(99)	\$ 50,115
22		Total Water Treatment Plant	\$ 48,818	\$ 2,618	\$ (1,221)	\$ (99)	\$ 50,115
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	48,383	40,144			\$ 88,527
26	342	Reservoirs and Tanks	12,219,713	471,416			\$ 12,691,129
27	343	Transmission and Distribution Mains	16,501,606	819,340	(2,278)	(26,716)	\$ 17,291,953
28	344	Fire Mains	(16,428)	2,245	-	-	\$ (14,183)
29	345	Services	10,390,614	826,863	(78,431)	(95,300)	\$ 11,043,746
30	346	Meters	2,409,280	607,182	(244,660)	(50,786)	\$ 2,721,017
31	347	Meter Installations	128,202	22,653	-	-	\$ 150,855
32	348	Hydrants	2,001,056	152,641	(20,583)	(15,040)	\$ 2,118,075
33	349	Other Transmission and Distribution Plant	-				\$ -
34		Total Transmission and Distribution Plant	\$ 43,682,427	\$ 2,942,484	\$ (345,952)	\$ (187,841)	\$ 46,091,118
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	219,950	45,912	(3,392)	(4,049)	\$ 258,421
38	372	Office Furniture and Equipment	(12,283)	23,923	(22,975)		\$ (11,335)
39	373	Transportation Equipment	(2,973)	40,906		10,581	\$ 48,514
40	374	Stores Equipment	1,270	302	(243)		\$ 1,330
41	375	Laboratory Equipment	-				\$ -
42	376	Communication Equipment	771,375	226,718	(757,595)	(27,160)	\$ 213,338
43	377	Power Operated Equipment	310,684	40,768			\$ 351,452
44	378	Tools, Shop and Garage Equipment	101,804	27,966	(12,872)	(17,357)	\$ 99,541
45	379	Other General Plant	(22,666)	16,218		(2,210)	\$ (8,658)
46	390	Other Tangible Property	21,552	1,734	(24,536)		\$ (1,250)
47	391	Water Plant Purchased	-				\$ -
48		Total General Plant	\$ 1,388,712	\$ 424,449	\$ (821,613)	\$ (40,195)	\$ 951,354
49		Total	\$ 50,458,625	\$ 3,888,314	\$ (1,211,530)	\$ (250,204)	\$ 52,885,205



**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	22,312,180	22,316,371	\$ (4,191)
4		601-1.2 Residential Low Income Discount (Debit)			\$ -
5		601-2 Commercial Sales	7,678,167	8,048,091	\$ (369,924)
6		601-3 Industrial Sales	4,634,984	3,699,190	\$ 935,795
7		601-4 Sales to Public Authorities	1,891,300	2,110,279	\$ (218,979)
8		Sub-total	\$ 36,516,632	\$ 36,173,931	\$ 342,701
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	224,237	326,385	\$ (102,148)
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	154,568	40,979	\$ 113,589
26		Sub-total	\$ 378,805	\$ 367,364	\$ 11,441
27		Total Water Service Revenues	\$ 36,895,437	\$ 36,541,295	\$ 354,142
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues	51,310	42,850	\$ 8,460
31	612	Rent from Water Property	60,341	49,056	\$ 11,285
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	159,377	1,653,051	\$ (1,493,674)
34	615	Recycled Water Revenues			\$ -
35		Total Other Water Revenues	\$ 271,028	\$ 1,744,957	\$ (1,473,929)
36	501	Total operating revenues	\$ 37,166,465	\$ 38,286,252	\$ (1,119,787)

## 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		28,176	45,751	\$ (17,575)
6	703	Miscellaneous expenses	A			451	7,398	\$ (6,947)
7	704	Purchased water	A	B	C	23,696,176	21,075,082	\$ 2,621,094
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>				\$ 23,724,803	\$ 21,128,231	\$ 2,596,572
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		749	404	\$ 345
28	725	Miscellaneous expenses	A			4	3,263	\$ (3,259)
29	726	Fuel or power purchased for pumping	A	B	C	591,305	515,774	\$ 75,531
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		3,745	3,901	\$ (156)
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				\$ -
35	732	Maintenance of power pumping equipment	A	B				\$ -
36	733	Maintenance of other pumping plant	A	B		835	-	\$ 835
37		<b>Total pumping expenses</b>				\$ 596,638	\$ 523,342	\$ 73,296

## 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			332,032	307,447	\$ 24,585
43	743	Miscellaneous expenses	A	B		159,618	164,012	\$ (4,394)
44	744	Chemicals and filtering materials	A	B		15,636	22,110	\$ (6,474)
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>				\$ 507,285	\$ 493,568	\$ 13,717
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		187,218	221,845	\$ (34,627)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			-	141	\$ (141)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			290		\$ 290
58	754	Meter expenses	A			2,250	3,249	\$ (999)
59	755	Customer installations expenses	A			-	68	\$ (68)
60	756	Miscellaneous expenses	A			175,469	166,789	\$ 8,680
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B				\$ -
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		669	176	\$ 494
66	761	Maintenance of trans. and distribution mains	A			3,472	26,478	\$ (23,006)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			112,322	106,755	\$ 5,567
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			1,732	2,547	\$ (815)
72	765	Maintenance of hydrants	A			2,248	32,172	\$ (29,924)
73	766	Maintenance of miscellaneous plant	A			352,235	501,539	\$ (149,304)
74		<b>Total transmission and distribution expenses</b>				\$ 837,905	\$ 1,061,758	\$ (223,853)

**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		89,783	112,572	\$ (22,788)
80	773	Customer records and collection expenses	A			20,888	33,194	\$ (12,306)
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			26,398	11,518	\$ 14,880
83	775	Uncollectible accounts <sup>1</sup>	A	B	C	(176,763)	88,744	\$ (265,507)
84		<b>Total customer account expenses</b>				\$ (39,693)	\$ 246,027	\$ (285,721)
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	460,813	418,824	\$ 41,989
101	792	Office supplies and other expenses	A	B	C	20,754	25,818	\$ (5,064)
102	793	Property insurance	A			2,250	-	\$ 2,250
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			24,504	28,223	\$ (3,719)
105	795	Employees' pensions and benefits	A	B	C	463,673	519,946	\$ (56,273)
106	796	Franchise requirements	A	B	C			\$ -
107	797	Regulatory commission expenses	A	B	C			\$ -
108	798	Outside services employed	A			11,491	38,202	\$ (26,711)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			1,726,702	588,535	\$ 1,138,167
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	C	131,970	68,385	\$ 63,585
114		<b>Total administrative and general expenses</b>				\$ 2,842,157	\$ 1,687,933	\$ 1,154,223
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	362,134	372,396	\$ (10,261)
118	812	Administrative expenses transferred - Cr. <sup>1</sup>	A	B	C	3,717,810	3,604,597	\$ 113,214
119	813	Duplicate charges - Credit CA-AM Allocated Return on Rate Base <sup>1</sup>	A	B	C	286,424	283,772	\$ 2,653
120		<b>Total miscellaneous</b>				\$ 4,366,369	\$ 4,260,764	\$ 105,605
121		<b>Total operating expenses</b>				\$ 32,835,463	\$ 29,401,623	\$ 3,433,840

<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	\$ 2,022,030	2,022,030			
2	California corporate franchise taxes	\$ -				
3	Property taxes	\$ 690,153	690,153			
4	Other taxes - state income tax	\$ 933,544	933,544			
5	Other taxes - state unemployment insurance tax	\$ 6,968	6,232			736
6	Other taxes - other state and local taxes	\$ 48,852			48,852	
7	Other taxes - federal unemployment insurance tax	\$ 2,918	2,017			901
8	Other taxes - Fed. Ins. Contr. Act (old age retire.)	\$ 227,955	145,319			82,636
9	Other taxes - licenses	\$ 29,815	29,815			
10	Other taxes - federal deferred and ITC	\$ (22,011)	(22,011)			
11	Other taxes - state deferred	\$ 51,020	51,020			
12		\$ -				
13		\$ -				
14	Total	\$ 3,991,244	\$ 3,858,119	\$ -	\$ 48,852	\$ 84,273

## 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	NA							
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 Ventura		
17	Annual quantities purchased	3,959,418	(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	8	19,130,000	Gallons
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	14	18,060,000	Gallons
12	Concrete			
13	Total	22	37,190,000	Gallons

Note: Schedule D-2 includes Ventura and Piru Systems

**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 Ventura District includes Piru System**  
**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)
Ventura	Academy Turnout (Calleguas MWD)	NA	NA	NA	0
Ventura	American Oaks Turnout (Calleguas MWD)	NA	NA	NA	218,178
Ventura	Borchard Road Turnout #1 (Calleguas MWD)	NA	NA	NA	0
Ventura	Borchard Road Turnout #2 (Calleguas MWD)	NA	NA	NA	727,100
Ventura	Calle Yucca Turnout (Calleguas MWD)	NA	NA	NA	0
Ventura	Gainsborough Turnout (Calleguas MWD)	NA	NA	NA	93,308
Ventura	Kelly Road Turnout (Calleguas MWD)	NA	NA	NA	29,576
Ventura	La Jolla Turnout (Calleguas MWD)	NA	NA	NA	0
Ventura	Las Flores Turnout (Calleguas MWD)	NA	NA	NA	209,597
Ventura	Lawrence Drive Turnout (Calleguas MWD)	NA	NA	NA	683,662
Ventura	Los Robles Turnout (Calleguas MWD)	NA	NA	NA	1,279,353
Ventura	Olsen Road Turnout (Calleguas MWD)	NA	NA	NA	41,982
Ventura	Wildwood Turnout (Calleguas MWD)	NA	NA	NA	559,054
TOTAL VENTURA PURCHASED WATER (to Distribution System)					3,841,810
<b>TOTAL SYSTEM DELIVERY VENTURA</b>					<b>3,841,810</b>
Las Posas	Price Road Turnout (Calleguas MWD)	NA	NA	NA	117,608
TOTAL VENTURA PURCHASED WATER (to Distribution System)					117,608
<b>TOTAL SYSTEM DELIVERY LAS POSAS</b>					<b>117,608</b>
Piru	Piru Well 2	14	101	650	0
Piru	Piru Well 4	15	105	1,500	30,526
Piru	Piru Well 5	16	N/A	2,000	166,668
TOTAL WATER PRODUCED BY WELLS					197,194
<b>TOTAL SYSTEM DELIVERY PIRU</b>					<b>197,194</b>
TOTAL PRODUCED BY WELLS VENTURA					197,194
TOTAL PURCHASED WATER VENTURA					3,959,418
TOTAL RAW IRRIGATION WATER VENTURA					0
<b>TOTAL SYSTEM DELIVERY VENTURA</b>					<b>4,156,612</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									
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									47
12	Cast Iron (cement lined)									
13	Concrete						1,691		843	
14	Copper	591		668			67			
15	Riveted steel						501		206	3,270
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	77		43			34,135		384,035	290,450
19	Welded steel									
20	Wood									
21	Other - Galvanized									
22	Other - PVC	178		116			4,123		13,725	235,513
23	Other - Ductile Iron						406		592	8,284
24	Other - Unknown			41		5,479	6,369		3,270	7,633
25	Total	847	-	867	-	5,479	47,291	-	402,671	545,197

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	32								79
27	Cast Iron (cement lined)									-
28	Concrete									2,534
29	Copper									1,326
30	Riveted steel	3,733	83		4,040	2,642	627			15,101
31	Standard screw									-
32	Screw or welded casing									-
33	Cement - asbestos	122,668	82,172	18,465	14,191	2,857	3,634	3,340		956,066
34	Welded steel									-
35	Wood									-
36	Other - Galvanized									-
37	Other - PVC	12,013	87,682	132	3,916		3,411			360,809
38	Other - Ductile Iron	2,543	23,320	597	13,222		14,459	2,669		66,092
39	Other - Unknown	10,014	480			6			1,626	34,917
40	Total	151,002	193,737	19,193	35,368	5,505	22,131	6,009	1,626	1,436,924

Note: Schedule D-2 includes Ventura and Piru Systems



<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	19,880	19,911		
Commercial	1,227	1,236		
Industrial	181	181		
Public authorities	192	194		
Irrigation				
Other (Misc., Co. Accts)	4	4		
Agriculture				
Subtotal	21,484	21,526	-	-
Private fire connections			369	372
Public fire hydrants			2,241	2,240
Total	21,484	21,526	2,610	2,612

<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	17,672	17,591
3/4 - in	81	81
1 - in	2,704	2,679
1 1/2 - in	304	299
2 - in	752	734
3 - in	87	74
4 - in	71	71
6 - in	19	19
8 - in	2	2
10 - in		
12 - in		
Other (unknown)		
Total	21,692	21,550

<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 . . .	42
2. Used, before repair . . . . .	93
3. Used, after repair . . . . .	3
4. Found fast, requiring billing adjustment . . . . .	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	17,241
2. More than 10, but less than 15 years . . . . .	3,596
3. More than 15 years . . . . .	1,126

Note: Schedule D-4, D-5, and D-6 includes Ventura and Piru Systems

## 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							Subtotal
	January	February	March	April	May	June	July	
Residential	120,130	124,492	102,141	123,446	170,832	200,806	226,810	1,068,658
Commercial	47,188	42,497	36,816	45,042	62,404	73,304	83,131	390,382
Industrial	25,250	26,802	12,999	25,578	43,504	31,025	31,934	197,093
Public authorities	9,313	5,840	3,569	5,367	7,331	19,711	24,361	75,492
Irrigation	-	-	-	-	-	-	-	-
Other (Fire, Misc., Co. Acct)	(4,881)	27,501	255	113	(166)	559	1,777	25,157
								-
Total	197,000	227,132	155,779	199,547	283,905	325,405	368,013	1,756,781

  

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	272,062	240,682	236,080	207,649	196,161	1,152,635	2,221,293	2,027,483
Commercial	109,796	97,105	101,315	109,518	77,420	495,154	885,536	716,330
Industrial	37,124	36,550	38,905	38,660	16,185	167,425	364,518	378,001
Public authorities	32,875	29,439	26,617	20,858	15,768	125,557	201,049	196,407
Irrigation	-	-	-	-	-	-	-	-
Other (Fire, Misc., Co. Acct)	2,330	258	4,169	2,662	280	9,700	34,857	8,278
						-	-	-
Total	454,187	404,035	407,087	379,348	305,814	1,950,471	3,707,253	3,326,500

<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> 72,263

Note: Schedule D-7, includes Ventura and Piru Systems

# 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><u>-</u></u>
100-3	Construction Work in Progress	\$ <u><u>6,931,920</u></u>
241	Advances for Construction	\$ <u><u>4,246,392</u></u>
265	Contributions in Aid of Construction	\$ <u><u>10,856,144</u></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 Ventura District  
Name of District  
of California-American Water Company  
Name of Utility  
at 2439 W Hillcrest Dr., Newbury Park CA 91320  
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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