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2025
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA WATER SERVICE COMPANY

(NAME OF CORPORATION)

Kernville, Arden, Bodfish, Sq Mtn,
Split Mtn, Southlake, Onyx,
Mtn Shadow Lakeland and

Name of District: Kern River Valley Location: Ponderosa Pine Kern Co.
(TOWN OR CITY) (COUNTY)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2025

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2026

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GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN APRIL 30, 2026**, with:

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

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the schedules by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2025 through December 31, 2025. Fiscal year reports will not be accepted.

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

Kern River Valley Water Co

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	9,761	-	-	-	\$ 9,761
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	127,272	-	-	-	\$ 127,272
5		Total Intangible Plant	\$ 137,033	\$ -	\$ -	\$ -	\$ 137,033
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 439,624	\$ -	\$ -	\$ -	\$ 439,624
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	48,846	-	-	-	\$ 48,846
12	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
13	313	Lake, River and Other Intakes	11,996	-	-	-	\$ 11,996
14	314	Springs and Tunnels					\$ -
15	315	Wells	3,597,103	82,422	(39,579)	-	\$ 3,639,946
16	316	Supply Mains	149,027	-	-	-	\$ 149,027
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 3,806,972	\$ 82,422	\$ (39,579)	\$ -	\$ 3,849,815
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	258,388	52,579	-	-	\$ 310,967
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	5,540,028	994,608	(98,018)	-	\$ 6,436,619
25	325	Other Pumping Plant	63,906	-	-	-	\$ 63,906
26		Total Pumping Plant	\$ 5,862,322	\$ 1,047,188	\$ (98,018)	\$ -	\$ 6,811,492
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	604,780	47,898	(14,722)	-	\$ 637,956
30	332	Water Treatment Equipment	7,852,749	862,174	(163,394)	-	\$ 8,551,528
31		Total Water Treatment Plant	\$ 8,457,528	\$ 910,072	\$ (178,116)	\$ -	\$ 9,189,484

SCHEDULE A-1a							
Account 100.1 - Utility Plant in Service (Continued)							
Kern River Valley Water Co							
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	476,186	-	-	-	\$ 476,186
34	342	Reservoirs and Tanks	6,058,143	1,919	-	-	\$ 6,060,061
35	343	Transmission and Distribution Mains	11,875,407	974,906	(7,218)	-	\$ 12,843,094
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	1,492,987	111,176	(4,082)	-	\$ 1,600,082
38	346	Meters	312,223	7,906	-	-	\$ 320,129
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	372,112	57,957	(2,254)	-	\$ 427,815
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 20,587,057	\$ 1,153,864	\$ (13,554)	\$ -	\$ 21,727,367
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	662,398	3,596	(948)	-	\$ 665,047
46	372	Office Furniture and Equipment	25,722	-	-	-	\$ 25,722
47	373	Transportation Equipment	431,224	-	-	-	\$ 431,224
48	374	Stores Equipment	2,663	-	-	-	\$ 2,663
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	18,738	-	-	-	\$ 18,738
51	377	Power Operated Equipment	63,879	-	-	-	\$ 63,879
52	378	Tools, Shop and Garage Equipment	568,595	1,571	-	-	\$ 570,166
53	379	Other General Plant	29,080	-	-	-	\$ 29,080
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 1,802,300	\$ 5,167	\$ (948)	\$ -	\$ 1,806,519
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	-	-	-	-	\$ -
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
59	395	Recycled Water Depr Plant	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	2,226,227	348,966	(114,571)	(1,879)	\$ 2,458,744
60		Total Undistributed Items	\$ 2,226,227	\$ 348,966	\$ (114,571)	\$ (1,879)	\$ 2,458,744
61		Total Utility Plant in Service	\$ 43,319,064	\$ 3,547,677	\$ (444,785)	\$ (1,879)	\$ 46,420,078
	***	Allocated assets are re-distributed annually based on the current year's corporate four-factor allocation rates.					

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	Beginning Balance				-	
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
RATE BASE AND WORKING CASH
KERN RIVER VALLEY DISTRICT**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2025 (b)	Balance 1/1/2025 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	\$43,961,334	\$41,092,837
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$2,436,494	\$2,206,081
5		Rate Base (Adj. for Dominguez, Antelope Valley and Kern River Valley Net of Depreciation)	\$257,959	\$293,372
6		Plant not Funded by Cal Water (Funded by DWR and SRF Loans)	-\$2,378,474	-\$2,378,474
7		Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5 + Line 6)	\$44,277,314	\$41,213,817
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$19,155,213	\$18,444,862
10		General Office Prorate	\$1,215,790	\$1,127,487
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$20,371,003	\$19,572,349
12		Less Other Reserves		
13		Deferred Income Taxes	\$2,254,403	\$2,071,599
14		Deferred Investment Tax Credit	\$25	\$36
15		Other Reserves (General Office Prorate)	\$104,791	\$122,706
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$2,359,219	\$2,194,341
17		Less Adjustments		
18		Contributions in Aid of Construction	\$428,727	\$449,978
19		Advances for Construction	\$3,586	\$3,586
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$432,313	\$453,564
22		Add Materials and Supplies	\$29,549	\$35,673
23		Add Working Capital (Tank Painting)	\$126,248	\$188,838
24		Add Working Cash (=Line 37)	\$1,202,335	\$1,130,412
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$22,346,664	\$20,159,647
Notes:				
1 Cal Water does not include CWIP in rate base.				
2 Includes rate base write-up as adopted in D.00-05-047 for merger-synergy adjustments.				
		Working Cash		
27		Determination of Operational Cash Requirement		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$5,815,877	\$5,533,448
29		Purchased Power & Commodity for Resale*	\$278,909	\$282,527
30		Meter Revenues: Bimonthly Billing	\$1,382,542	\$2,036,233
31		Other Revenues: Flat Rate Monthly Billing	(\$19,596)	(\$2,546)
32		Total Revenues (=Line 30 + Line 31)	\$1,362,946	\$2,033,687
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	-1.44%	-0.13%
34		5/24 x Line 25 x (100% - Line 33)	\$1,229,062	\$1,154,245
35		1/24 x Line 28 x Line 33	(\$3,484)	(\$289)
36		1/12 x Line 29	\$23,242	\$23,544
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$1,202,335	\$1,130,412
		* 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

Kern River Valley Water Co

Line No.	Item (a)	Account 250	Account 251	Account 252	Account 253	Account 259
		Utility Plant (b)	Limited-Term Utility Investments (c)	Utility Plant Acquisition Adjustments (d)	Other Property (e)	Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	19,524,867.03	2,341,098.38	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	1,339,972.39				
4	(b) Charged to Account 504		21,211.98			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	1,039.20				
9	(g) All other credits ¹		59,965.44			
10	Total credits	\$1,341,011.59	\$81,177.42	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	444,539.67				
13	(b) Cost of removal	124,589.92				
14	(c) All other debits ¹	253.35				
15	Total debits	569,382.94	0.00	0.00	0.00	0.00
16	Balance in reserve at end of year	20,296,495.68	2,422,275.80	0.00	0.00	0.00
17						
18	State method of determining depreciation charges.					
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$					
24						
25	¹ Indicate the nature of these items and show the accounts affected by the contra entries.					
26						
27						

SCHEDULE A-5a
Account 250 - Analysis of Entries in Depreciation Reserve

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct.	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)
Kern River Valley Water Co							
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	31,876.25	1,006.20	-	-	32,882.45
3	312	Collecting and Impounding Reservoirs	-	-	-	-	-
4	313	Lake, river and Other Intakes	6,021.99	-	-	-	6,021.99
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	2,842,257.51	137,952.48	(39,578.77)	(24,096.75)	2,916,534.47
7	316	Supply Mains	97,394.45	2,503.68	-	-	99,898.13
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	2,977,550.20	141,462.36	(39,578.77)	(24,096.75)	3,055,337.04
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	87,971.38	16,123.32	-	-	104,094.70
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	2,019,004.32	161,586.72	(98,018.02)	(21,902.17)	2,060,670.85
16	325	Other Pumping Plant	38,618.41	3,949.44	-	-	42,567.85
17		Total Pumping Plant	2,145,594.11	181,659.48	(98,018.02)	(21,902.17)	2,207,333.40
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	94,488.61	15,058.92	(14,721.80)	-	94,825.73
21	332	Water Treatment Equipment	5,195,641.96	203,423.64	(163,394.34)	(78,591.00)	5,157,080.26
22		Total Water Treatment Plant	5,290,130.57	218,482.56	(178,116.14)	(78,591.00)	5,251,905.99
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	51,720.26	9,809.40	-	-	61,529.66
26	342	Reservoirs and Tanks	3,481,821.25	140,932.08	-	-	3,622,753.33
27	343	Transmission and Distribution Mains	3,109,325.87	287,804.16	(7,218.16)	-	3,389,911.87
28	344	Fire Mains	-	-	-	-	-
29	345	Services	550,458.02	60,230.16	(4,081.66)	-	606,606.52
30	346	Meters	160,059.62	9,862.92	-	-	169,922.54
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	99,497.61	7,851.48	(2,254.10)	-	105,094.99
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	7,452,882.63	516,490.20	(13,553.92)	-	7,955,818.91
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	253,746.38	20,004.48	(947.61)	-	272,803.25
38	372	Office Furniture and Equipment	113,777.06	1,417.44	-	-	115,194.50
39	373	Transportation Equipment	(86,235.67)	26,304.72	-	-	(59,930.95)
40	374	Stores Equipment	314.16	157.08	-	-	471.24
41	375	Laboratory Equipment	2,679.27	-	-	-	2,679.27
42	376	Communication Equipment	16,100.59	728.88	-	-	16,829.47
43	377	Power Operated Equipment	51,106.59	2,299.56	-	-	53,406.15
44	378	Tools, Shop and Garage Equipment	236,024.17	32,921.64	-	-	268,945.81
45	379	Other General Plant	33,725.02	1,634.28	-	-	35,359.30
46	390	Other Tangible Property	(63,677.00)	-	-	-	(63,677.00)
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	557,560.57	85,468.08	(947.61)	-	642,081.04
***	380	Leased Property	-	-	-	-	-
***		Pension non-service	-	-	-	-	-
***		Rancho Dominguez Allocation	-	-	-	-	-
***		GO Allocation	1,101,148.95	196,409.71	(114,325.21)	785.85	1,184,019.30
49		Total	19,524,867.03	1,339,972.39	(444,539.67)	(123,804.07)	20,296,495.68

SCHEDULE B-1
Account 501 - Operating Revenues

Kern River Valley Water Co

Line		ACCOUNT	Amount Current Year	Amount Preceding Year	Net Change During Year Show Decrease in (Parenthesis)
No.	Acct.	(a)	(b)	(c)	(d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	7,308,945	7,647,660	(\$338,715)
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	743,685	876,191	(\$132,505)
6		601-3 Industrial Sales	(16)	-	(\$16)
7		601-4 Sales to Public Authorities	225,453	232,719	(\$7,266)
8		Sub-total	\$ 8,278,067	\$ 8,756,570	(\$478,503)
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales	-	-	\$0
11		602-1.2 Residential Low Income Discount (Debit)			\$0
12		602-2 Commercial Sales	-	-	\$0
13		602-3 Industrial Sales			\$0
14		602-4 Sales to Public Authorities	-	-	\$0
15		Sub-total	\$ -	\$ -	\$0
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales	-	-	\$0
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ -	\$ -	\$0
20	604	Private Fire Protection Service	2,524	2,469	\$55
21	605	Public Fire Protection Service	-	-	\$0
22	606	Sales to Other Water Utilities for Resale	-	-	\$0
23	607	Sales to Governmental Agencies by Contracts			\$0
24	608	Interdepartmental Sales			\$0
25	609	Other Sales or Service	58,998	3,374,250	(\$3,315,252)
26		Sub-total	\$ 61,522	\$ 3,376,719	(\$3,315,197)
27		Total Water Service Revenues	\$ 8,339,589	\$ 12,133,289	(\$3,793,700)
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	7,659	33,030	(\$25,371)
30	611	Miscellaneous Service Revenues	(247,313)	(68,143)	(\$179,170)
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	(39,839)	88,672	(\$128,511)
34	615	Recycled Water Revenues	-	-	\$0
35		Total Other Water Revenues	\$ (279,493)	\$ 53,559	(\$333,052)
36	501	Total operating revenues	\$ 8,060,096	\$ 12,186,848	(\$4,126,752)

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

Kern River Valley Water Co

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		-	-	\$ -
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water	A	B	C	20,772	4,161	\$ 16,611
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		1,058	792	\$ 266
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			26,067	-	\$ 26,067
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		-	-	\$ -
19		Total source of supply expense				\$ 47,897	\$ 4,952	\$ 42,945
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		467,659	442,694	\$ 24,965
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			4,318	-	\$ 4,318
27	724	Pumping labor and expenses	A	B		14,458	6,027	\$ 8,432
28	725	Miscellaneous expenses	A			58,286	29,800	\$ 28,486
						-	-	
						258,138	278,367	
29	726	Fuel or power purchased for pumping	A	B	C	258,138	278,367	\$ (20,229)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		71,022	54,198	\$ 16,824
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		(32)	73	\$ (105)
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		174,897	14,924	\$ 159,973
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 1,048,747	\$ 826,083	\$ 222,665

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

Kern River Valley Water Co

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		200,474	218,028	\$ (17,554)
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			156,408	140,111	\$ 16,297
43	743	Miscellaneous expenses	A	B		136,196	156,021	\$ (19,825)
44	744	Chemicals and filtering materials	A	B		141,868	123,092	\$ 18,776
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		170	-	\$ 170
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		10,390	1,093	\$ 9,297
50		Total water treatment expenses				\$ 645,506	\$ 638,345	\$ 7,161
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		29,829	23,863	\$ 5,966
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			-	-	\$ -
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			94,536	76,152	\$ 18,384
58	754	Meter expenses	A			4,030	4,245	\$ (215)
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			223,704	170,094	\$ 53,610
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		54,910	50,476	\$ 4,434
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B		5,107	8,547	\$ (3,440)
65	760	Maintenance of reservoirs and tanks	A	B		84,667	87,693	\$ (3,026)
66	761	Maintenance of trans. and distribution mains	A			47,587	22,260	\$ 25,327
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			169,907	141,520	\$ 28,387
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			7	(59)	\$ 67
72	765	Maintenance of hydrants	A			-	-	\$ -
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		Total transmission and distribution expenses				\$ 714,286	\$ 584,791	\$ 129,495

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

Kern River Valley Water Co

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		183,069	146,526	\$ 36,544
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		517	1,781	\$ (1,264)
80	773	Customer records and collection expenses	A			72,603	69,462	\$ 3,141
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			349,173	283,743	\$ 65,430
83	775	Uncollectible accounts	A	B	C	195,911	81,688	\$ 114,223
84		Total customer account expenses				\$ 801,273	\$ 583,200	\$ 218,073
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	52,543	28,611	\$ 23,932
101	792	Office supplies and other expenses	A	B	C	12,625	12,846	\$ (221)
102	793	Property insurance	A			-	-	\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			32,981	22,540	\$ 10,441
105	795	Employees' pensions and benefits	A	B	C	607,732	595,101	\$ 12,631
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	-	-	\$ -
108	798	Outside services employed	A			1,653	224	\$ 1,429
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			1,343,081	1,294,862	\$ 48,218
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	18,100	16,960	\$ 1,140
114		Total administrative and general expenses				\$ 2,068,714	\$ 1,971,144	\$ 97,570
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	243,274	149,035	\$ 94,239
118	812	Administrative expenses transferred - Cr.	A	B	C	(712)	(959)	\$ 247
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ 242,562	\$ 148,076	\$ 94,486
121		Total operating expenses				\$ 5,568,985	\$ 4,756,590	\$ 812,395

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	Kern River Valley Water Co 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	\$ 227,983.20	\$ 227,983.20			
2	California corporate franchise taxes	\$ (8,895.93)	\$ (8,895.93)			
3	Property taxes	\$ 279,961.29	\$ 279,961.29			
4	Other taxes	\$ 184,850.90	\$ 184,850.90			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 683,899.46	\$ 683,899.46	\$ -	\$ -	\$ -

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

Line No.	Diverted into*	STREAMS		FLOW IN(unit) ²				Annual Quantities Diverted (AF)	Remarks
		From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	WTP	KRV WTP	KRV WTP					134	
2									
3									
WELLS									
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity (GPM)		Annual Quantities Pumped (AF)	Remarks
Arden									
7	014-1	701 Evans Rd.	1510033-040	n/a	n/a	n/a		49	
8	017-1	41 Lakeshore Dr.	1510033-042	n/a	n/a	n/a		125	
9	018-1	n/a	1510033-043	n/a	n/a	n/a		3	
Countrywood									
10	002-1	Countrywood	1510033-061	n/a	n/a	n/a		0	
11	003-1	Countrywood	1500408-001	n/a	n/a	n/a		0.15	
JWC									
12	001-1	n/a	1500462-001	n/a	n/a	n/a		0	
Kearville									
13	002-1	24 Sirretta	1510033-003	n/a	n/a	n/a		0	
14	003-1	24 Sirretta	1510033-004	n/a	n/a	n/a		0	
15	004-1	24 Sirretta	1510033-005	n/a	n/a	n/a		0	
16	005-1	530 Sirretta	1510033-006	n/a	n/a	n/a		0	
17	007-1	150 Sirretta	1510033-007	n/a	n/a	n/a		0	
18	009-1	190 Sirretta	1510033-008	n/a	n/a	n/a		0	
19	010-1	n/a	1510033-009	n/a	n/a	n/a		0	
20	011-1	150 Sirretta	1510033-010	n/a	n/a	n/a		0	
21	012-1	150 Sirretta	1510033-011	n/a	n/a	n/a		0	
22	013-1	150 Sirretta	1510033-012	n/a	n/a	n/a		0	
23	014-1	65 Burlando	1510033-013	n/a	n/a	n/a		0	
24	015-1	150 Sirretta	1510033-014	n/a	n/a	n/a		0	
25	016-1	150 Sirretta	1510033-017	n/a	n/a	n/a		0	
Lower Bodfish									
26	005-1	376 Rim Road	1510056-005	n/a	n/a	n/a		0	
27	005-2	376 Rim Road	1510056-007	n/a	n/a	n/a		0	
28	008-1	286 Bodfish Cyn Rd	1510056-008	n/a	n/a	n/a		67	
29	008-2	286 Bodfish Cyn Rd	1510056-010	n/a	n/a	n/a		0	
30	008-3	286 Bodfish Cyn Rd	1510056-011	n/a	n/a	n/a		0	
31	013-1	286 Bodfish Cyn Rd	1510056-022	n/a	n/a	n/a		12	
Lakeland									
32	001-1	Warren Way	1510049-001	n/a	n/a	n/a		0	
33	003-1	n/a	1510049-002	n/a	n/a	n/a		0	
34	004-1	Warren Way	1510049-003	n/a	n/a	n/a		11	
35	005-1	Warren Way	1510049-004	n/a	n/a	n/a		12	
36	006-1	Warren Way	1510049-008	n/a	n/a	n/a		15	
37	007-1	n/a	1510049-014	n/a	n/a	n/a		11	
Onyx									
38	001-1	8091 Easy St.	1510043-001	n/a	n/a	n/a		0	
39	002-1	highway 178	1510043-005	n/a	n/a	n/a		10	
40	005-1	W/S Of Hwy 178 On Dirt Road 1000' N/O Soddie Park Rd.	1510043-004	n/a	n/a	n/a		20	
Split Mountain									
41	001-1	n/a	1500407-003	n/a	n/a	n/a		0	
42	002-1	n/a	1500407-006	n/a	n/a	n/a		34	
43	003-1	n/a	1500407-002	n/a	n/a	n/a		0	
44	015-1	n/a	1500407-007	n/a	n/a	n/a		8	
Southlake									
45	005-1	Highway 178	1510039-003	n/a	n/a	n/a		47	
46	005-2	Highway 178	1510039-004	n/a	n/a	n/a		33	
47	007-1	Highway 178	1510039-006	n/a	n/a	n/a		76	
48	008-1	Highway 178	1510039-008	n/a	n/a	n/a		0	
Squirrel Mountain									
49	003-1	n/a	1510039-016	n/a	n/a	n/a		0	
50	005-1	n/a	1510044-011	n/a	n/a	n/a		0	
51	005-2	n/a	1510039-011	n/a	n/a	n/a		0	
52	007-1	n/a	1510039-012	n/a	n/a	n/a		0	
53	009-1	n/a	1510044-022	n/a	n/a	n/a		0	
54	010-1	n/a	1510039-015	n/a	n/a	n/a		0	
55	012-1	n/a	1510044-024	n/a	n/a	n/a		0	
Upper Bodfish									
56	001-1	19 Sprint Ct.	1510026-013	n/a	n/a	n/a		0	
57	003-1	19 Sprint Ct.	1510026-016	n/a	n/a	n/a		0	
58	104-1	Rembach	1510026-004	n/a	n/a	n/a		13	
59	104-2	Rembach	1510026-005	n/a	n/a	n/a		25	

Line No.	Designation	Location	Number	FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
				Maximum	Minimum		
11	n/a						
12							

Purchased Water for Resale

16	Purchased from	n/a					
17	Annual quantities purchased				(AF)		
Wheeled Water							
18	Purchased from	Interconnection					
19	Annual quantities purchased				0 (AF)		

* State ditch, pipe line, reservoir, etc., with name, if any.
¹ Average depth to water surface below ground surface.
² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

**SCHEDULE D-2
Description of Storage Facilities**

Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
A. Collecting reservoirs			
Concrete			
Earth			
Wood			
B. Distribution reservoirs			
Concrete			
Earth			
Wood			
C. Tanks			
Wood			
Metal	38	4,631,000	
Concrete			
Total	38	4,631,000	

SCHEDULE D-3

Description of Transmission and Distribution Facilities

Kern River Valley Water Co

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

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

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

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

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

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

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

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron		-	12,001		-	-		-	-
12	Cast Iron (cement lined)									
13	Concrete		-				108		54	-
14	Copper	-	-	1,710						
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	-		-	14,485	5,208	92,004		115,193	19,369
19	Welded steel									
20	Wood									
21	Other	(800)	-	23,284	-	11,583	37,616		94,794	27,920
22	Total	(800)	-	36,995	14,485	16,791	129,728	-	210,041	47,289

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	-	-	-	-		-		-	12,001
24	Cast Iron (cement lined)									-
25	Concrete	-	-	-	-	-	-		-	162
26	Copper							-		1,710
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	1,800	-	-	-	-	-	-	-	248,059
31	Welded steel									-
32	Wood									-
33	Other	-	-	-	-	-	-	-	-	194,397
34	Total	1,800	-	-	-	-	-	-	-	456,329

**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	3,865	3,825	0	0
Commercial	104	103	0	0
Industrial	0		0	0
Public authorities	16	16	0	0
Irrigation	3	4	0	0
Other (speci Multiple Reside	12	12	0	0
Agriculture	0		0	0
Subtotal	4,000	3,960	0	0
Private fire connections	0	0	4	4
Public fire hydrants	0	0	0	0
Total	4,000	3,960	4	4

**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	4,570	3,855
3/4 - in	9	6
1 - in	81	67
1 1/4 - in		
1 1/2 - in	14	14
2 - in	11	11
2 1/2 - in		
3 - in	9	5
4 - in	1	-
6 - in		
8 - in		
10 - in		
12 - in		
Other		
Total	4,695	3,958

**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 | _____ 7 |
| 3. Used, after repair | _____ - |
| 4. Found fast, requiring billing adjustment | _____ |

B. Number of Meters in Service Since Last Test

- | | |
|---|-------------|
| 1. Ten years or less | _____ 1,143 |
| 2. More than 10, but less than 15 years | _____ 367 |
| 3. More than 15 years | _____ 2,979 |

SCHEDULE D-7

Water Delivered to Metered Customers by Months and Years in 2025 in thousands of CCF(Unit Chosen)¹
Kern River Valley

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	13	12	11	13	14	20	21	104
Commercial	2	1	2	1	2	2	3	12
Industrial	-	-	-	-	-	-	-	-
Public authorities	0	0	0	0	1	1	1	3
Irrigation	-	-	-	-	-	-	-	-
Other (specify) Other Sales & Svc	0	(0)	0	0	0	(0)	0	0
								-
Total	15	13	13	15	16	23	24	120

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	23	20	18	14	14	89	193	203	
Commercial	3	3	2	2	2	11	23	27	
Industrial	-	-	-	-	-	-	-	-	
Public authorities	1	1	1	1	0	5	8	8	
Irrigation	-	-	-	-	-	-	-	-	
Other (specify) Other Sales & Svc	0	0	-	0	0	1	1	1	
								-	
Total	28	25	21	17	15	106	226	239	

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

Total acres irrigated 79.19

Total population served 5,036

End of Year Balances in Selected Accounts

Kern River Valley Water Co

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

131	Materials and Supplies	\$	<u>15,823.16</u>
100-3	Construction Work in Progress	\$	<u>2,234,654.98</u>
241	Advances for Construction	\$	<u>3,585.97</u>
265	Contributions in Aid of Construction	\$	<u>429,181.55</u>

DECLARATION

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

I, the undersigned _____ Tom Scanlon for Kellen Boyce
Name of District Manager or Equivalent (Please Print)
of _____ Kern River Valley _____ District
Name of District
of _____ California Water Service Company
Name of Utility
at _____ P O Box 1260 (7138 Lake Isabella Blvd.), Lake Isabella, CA 93240
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, 2025 through December 31, 2025.

Corporate Controller & Principal Accounting Officer
Title (Please Print)



Signature

408-367-8521
Telephone Number

April 25, 2026
Date

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