

Received _____

Examined _____

U# _____

2025
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA WATER SERVICE COMPANY

(NAME OF CORPORATION)

Name of District: Livermore Location: Livermore Alameda
(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

TABLE OF CONTENTS

	<u>Page</u>
Instructions	3
Schedule A-1a - Account 100.1 - Utility Plant in Service	4-5
Schedule A-1b - Account 101 - Recycled Water Utility Plant	5
Schedule A-1c - Account 302 - Franchises and Consents	5
Schedule A-4 - District Rate Base and Working Cash	6
Schedule A-5 - Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves	7
Schedule A-5a - Account 250 - Analysis of Entries in Depreciation Reserve	8
Schedule B-1 - Account 501 - Operating Revenues	9
Schedule B-2 - Account 502 - Operating Expenses - For Class A, B, and C Water Utilities	10-12
Schedule B-4 - Account 507 - Taxes Charged During Year	13
Schedule D-1 - Sources of Supply and Water Developed	14
Schedule D-2 - Description of Storage Facilities	14
Schedule D-3 - Description of Transmission and Distribution Facilities	15
Schedule D-4 - Number of Active Service Connections	16
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	16
Schedule D-6 - Meter Testing Data	16
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	17
End of Year Balances in Selected Accounts	18
Declaration	19
Index	20

GENERAL INSTRUCTIONS

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

Livermore

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	-	-	-	-	\$ -
3	302	Franchises and Consents (Schedule A-1c)	-	-	-	-	\$ -
4	303	Other Intangible Plant	180,886	-	-	-	\$ 180,886
5		Total Intangible Plant	\$ 180,886	\$ -	\$ -	\$ -	\$ 180,886
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 214,644	\$ -	\$ -	\$ -	\$ 214,644
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	-	-	-	-	\$ -
12	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells	535,417	-	-	-	\$ 535,417
16	316	Supply Mains	-	-	-	-	\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 535,417	\$ -	\$ -	\$ -	\$ 535,417
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	4,433,997	95,404	(1,604)	-	\$ 4,527,797
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	14,224,418	1,714,397	(72,279)	-	\$ 15,866,537
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ 18,658,416	\$ 1,809,800	\$ (73,882)	\$ -	\$ 20,394,334
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	1,340,609	-	(11,231)	-	\$ 1,329,378
30	332	Water Treatment Equipment	2,714,164	309,514	(100,046)	-	\$ 2,923,632
31		Total Water Treatment Plant	\$ 4,054,773	\$ 309,514	\$ (111,278)	\$ -	\$ 4,253,010

SCHEDULE A-1a							
Account 100.1 - Utility Plant in Service (Continued)							
Livermore							
Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	1,531,485	148,522	(28,695)	-	\$ 1,651,312
34	342	Reservoirs and Tanks	10,581,213	155,003	(17,014)	-	\$ 10,719,201
35	343	Transmission and Distribution Mains	67,895,337	6,399,085	(60,211)	-	\$ 74,234,211
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	31,492,815	2,410,979	(32,670)	-	\$ 33,871,124
38	346	Meters	5,144,091	337,172	-	-	\$ 5,481,263
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	3,892,041	666,683	(2,206)	-	\$ 4,556,519
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 120,536,983	\$ 10,117,444	\$ (140,797)	\$ -	\$ 130,513,630
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	834,579	165,779	-	-	\$ 1,000,358
46	372	Office Furniture and Equipment	89,658	7,125	(44,078)	-	\$ 52,705
47	373	Transportation Equipment	647,896	-	-	41,508	\$ 689,404
48	374	Stores Equipment	40,752	-	(39,329)	-	\$ 1,423
49	375	Laboratory Equipment	-	-	-	-	\$ -
50	376	Communication Equipment	-	-	-	-	\$ -
51	377	Power Operated Equipment	851	-	(851)	-	\$ -
52	378	Tools, Shop and Garage Equipment	254,654	5,217	(55,318)	-	\$ 204,553
53	379	Other General Plant	-	-	-	-	\$ -
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 1,868,390	\$ 178,122	\$ (139,576)	\$ 41,508	\$ 1,948,444
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	6,893,984	1,080,646	(354,792)	(5,817)	\$ 7,614,020
60		Total Undistributed Items	\$ 6,893,984	\$ 1,080,646	\$ (354,792)	\$ (5,817)	\$ 7,614,020
61		Total Utility Plant in Service	\$ 152,943,492	\$ 13,495,525	\$ (820,324)	\$ 35,691	\$ 165,654,384

*** 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
LIVERMORE DISTRICT**

Line No.	Title of Account Acct. a)	Balance 12/31/2025 (b)	Balance 1/1/2025 (c)
RATE BASE			
1	Utility Plant		
2	Plant in Service	\$158,040,364	\$146,049,508
3	Construction Work in Progress	\$0	\$0
4	General Office Prorate	\$7,656,608	\$6,933,828
5	Rate Base (Adj. for Dominguez, Antelope Valley and Kern River Valley Net of Depreciation)	\$0	\$0
6	Plant not Funded by Cal Water (Funded by DWR and SRF Loans)	\$0	\$0
7	Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5 + Line 6)	\$165,696,972	\$152,983,336
8	Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9	Plant in Service	\$50,223,138	\$46,660,418
10	General Office Prorate	\$3,820,585	\$3,543,095
11	Total Accumulated Depreciation (=Line 9 + Line 10)	\$54,043,723	\$50,203,513
12	Less Other Reserves		
13	Deferred Income Taxes	\$18,150,437	\$15,970,998
14	Deferred Investment Tax Credit	\$72,474	\$73,932
15	Other Reserves (General Office Prorate)	\$329,303	\$385,601
16	Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$18,552,214	\$16,430,531
17	Less Adjustments		
18	Contributions in Aid of Construction	\$2,683,564	\$2,749,653
19	Advances for Construction	\$5,993,057	\$6,397,393
20	Other		
21	Total Adjustments (=Line 18 + Line 19 + Line 20)	\$8,676,621	\$9,147,046
22	Add Materials and Supplies	\$301,687	\$347,817
23	Add Working Capital (Tank Painting)	\$963,379	\$1,168,666
24	Add Working Cash (=Line 37)	\$3,520,313	\$3,395,517
25	TOTAL RATE BASE		
26	(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$88,246,416	\$80,945,579
Notes:			
1 Cal Water does not include CWIP in rate base.			
Working Cash			
27	Determination of Operational Cash Requirement		
28	Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$21,899,189	\$21,525,594
29	Purchased Power & Commodity for Resale*	\$12,203,365	\$12,722,575
30	Meter Revenues: Bimonthly Billing	\$5,185,249	\$5,578,917
31	Other Revenues: Flat Rate Monthly Billing	\$35,863	\$45,097
32	Total Revenues (=Line 30 + Line 31)	\$5,221,112	\$5,624,014
33	Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.69%	0.80%
34	5/24 x Line 25 x (100% - Line 33)	\$4,530,993	\$4,448,539
35	1/24 x Line 28 x Line 33	\$6,268	\$7,192
36	1/12 x Line 29	\$1,016,947	\$1,060,215
37	Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$3,520,313	\$3,395,517
	El ec * tri		

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

Livermore

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	50,047,784.86	22,259.74	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	4,612,482.33				
4	(b) Charged to Account 504		19,302.62			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	3,218.10				
9	(g) All other credits ¹	5,732.95				
10	Total credits	\$4,621,433.38	\$19,302.62	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	819,564.59				
13	(b) Cost of removal	2,119.06				
14	(c) All other debits ¹					
15	Total debits	821,683.65	0.00	0.00	0.00	0.00
16	Balance in reserve at end of year	53,847,534.59	41,562.36	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.	Livermore Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	-	-	-	-	-
3	312	Collecting and Impounding Reservoirs	-	-	-	-	-
4	313	Lake, river and Other Intakes	-	-	-	-	-
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	438,042.41	27,948.84	-	-	465,991.25
7	316	Supply Mains	-	-	-	-	-
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	438,042.41	27,948.84	-	-	465,991.25
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	1,707,342.55	185,273.76	(1,603.63)	-	1,891,012.68
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	2,340,452.94	409,663.32	(72,278.82)	-	2,677,837.44
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	4,047,795.49	594,937.08	(73,882.45)	-	4,568,850.12
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	252,203.04	45,446.64	(11,231.12)	-	286,418.56
21	332	Water Treatment Equipment	433,573.66	59,835.00	(100,046.39)	-	393,362.27
22		Total Water Treatment Plant	685,776.70	105,281.64	(111,277.51)	-	679,780.83
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	205,592.14	36,674.28	(28,695.09)	-	213,571.33
26	342	Reservoirs and Tanks	5,350,134.03	294,499.32	(17,014.37)	-	5,627,618.98
27	343	Transmission and Distribution Mains	18,794,468.40	1,394,025.72	(60,211.13)	(777.14)	20,127,505.85
28	344	Fire Mains	-	-	-	-	-
29	345	Services	12,840,997.20	1,286,795.52	(32,670.02)	(1,341.92)	14,093,780.78
30	346	Meters	2,498,280.71	118,754.16	-	-	2,617,034.87
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	781,280.62	68,110.80	(2,205.95)	-	847,185.47
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	40,470,753.10	3,198,859.80	(140,796.56)	(2,119.06)	43,526,697.28
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	404,095.07	19,917.84	-	-	424,012.91
38	372	Office Furniture and Equipment	15,116.61	5,547.00	(44,077.80)	-	(23,414.19)
39	373	Transportation Equipment	503,009.70	32,589.12	-	6,517.51	542,116.33
40	374	Stores Equipment	24,860.02	2,115.00	(39,329.00)	-	(12,353.98)
41	375	Laboratory Equipment	(8,092.09)	-	-	-	(8,092.09)
42	376	Communication Equipment	(3,947.39)	-	-	-	(3,947.39)
43	377	Power Operated Equipment	795.50	(0.12)	(851.08)	-	(55.70)
44	378	Tools, Shop and Garage Equipment	63,126.57	17,061.84	(55,317.96)	-	24,870.45
45	379	Other General Plant	(3,487.87)	-	-	-	(3,487.87)
46	390	Other Tangible Property	-	-	-	-	-
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	995,476.12	77,230.68	(139,575.84)	6,517.51	939,648.47
***	380	Leased Property	-	-	-	-	-
***		Pension non-service	-	-	-	-	-
***		Rancho Dominguez Allocation	-	-	-	-	-
***		GO Allocation	3,409,941.04	608,224.29	(354,032.23)	2,433.54	3,666,566.64
49		Total	50,047,784.86	4,612,482.33	(819,564.59)	6,831.99	53,847,534.59

SCHEDULE B-1
Account 501 - Operating Revenues

Livermore

Line	ACCT.	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	21,359,557	21,774,287	(\$414,730)
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	5,824,358	5,372,649	\$451,709
6		601-3 Industrial Sales	-	-	\$0
7		601-4 Sales to Public Authorities	2,457,531	2,384,283	\$73,248
8		Sub-total	\$ 29,641,446	\$ 29,531,219	\$110,227
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	22,779	25,992	(\$3,214)
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ 22,779	\$ 25,992	(\$3,214)
20	604	Private Fire Protection Service	284,519	277,126	\$7,393
21	605	Public Fire Protection Service	35,188	34,160	\$1,028
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	263,958	2,472,470	(\$2,208,512)
26		Sub-total	\$ 583,665	\$ 2,783,756	(\$2,200,091)
27		Total Water Service Revenues	\$ 30,247,889	\$ 32,340,967	(\$2,093,077)
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	1,277,995	1,571,944	(\$293,949)
30	611	Miscellaneous Service Revenues	17,365	14,735	\$2,630
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	(1,266)	87,020	(\$88,286)
34	615	Recycled Water Revenues	(129)	-	(\$129)
35		Total Other Water Revenues	\$ 1,293,966	\$ 1,673,699	(\$379,733)
36	501	Total operating revenues	\$ 31,541,855	\$ 34,014,666	(\$2,472,811)

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

Livermore

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		32,942	34,517	\$ (1,575)
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		453	445	\$ 8
6	703	Miscellaneous expenses	A			-	-	\$ -
7	704	Purchased water	A	B	C	11,344,736	11,951,361	\$ (606,625)
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		24,435	20,501	\$ 3,934
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		-	185	\$ (185)
19		Total source of supply expense				\$ 11,402,567	\$ 12,007,009	\$ (604,442)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		307,650	284,767	\$ 22,883
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			-	3,138	\$ (3,138)
27	724	Pumping labor and expenses	A	B		53,776	94,398	\$ (40,622)
28	725	Miscellaneous expenses	A			20,917	45,025	\$ (24,109)
						-	-	
						858,629	771,214	
29	726	Fuel or power purchased for pumping	A	B	C	858,629	771,214	\$ 87,415
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		54,145	33,757	\$ 20,388
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		44,994	7,711	\$ 37,284
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		41,621	77,175	\$ (35,553)
36	733	Maintenance of other pumping plant	A	B		-	-	\$ -
37		Total pumping expenses				\$ 1,381,732	\$ 1,317,185	\$ 64,547

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

Livermore

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		66,572	61,704	\$ 4,869
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			246,671	121,261	\$ 125,410
43	743	Miscellaneous expenses	A	B		65,624	134,802	\$ (69,179)
44	744	Chemicals and filtering materials	A	B		97,995	63,675	\$ 34,320
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		240	436	\$ (196)
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		20	25,309	\$ (25,289)
49	748	Maintenance of water treatment equipment	A	B		551	39,035	\$ (38,484)
50		Total water treatment expenses				\$ 477,672	\$ 446,222	\$ 31,450
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		234,955	223,352	\$ 11,603
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			-	6,500	\$ (6,500)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			56,344	28,767	\$ 27,577
58	754	Meter expenses	A			110,522	13,944	\$ 96,578
59	755	Customer installations expenses	A			-	719	\$ (719)
60	756	Miscellaneous expenses	A			318,564	266,332	\$ 52,231
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		95,355	138,947	\$ (43,592)
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		225,288	194,907	\$ 30,381
66	761	Maintenance of trans. and distribution mains	A			75,788	57,409	\$ 18,379
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			99,937	28,923	\$ 71,014
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			9,173	5,443	\$ 3,730
72	765	Maintenance of hydrants	A			-	1,567	\$ (1,567)
73	766	Maintenance of miscellaneous plant	A			-	405	\$ (405)
74		Total transmission and distribution expenses				\$ 1,225,926	\$ 967,217	\$ 258,709

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

Livermore

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	388,318	196,844	\$ 191,474	
78	771	Superv., meter read., other customer acct expenses					\$ -	
79	772	Meter reading expenses	A	B	785	448	\$ 337	
80	773	Customer records and collection expenses	A		138,823	174,029	\$ (35,206)	
81	773	Customer records and accounts expenses		B			\$ -	
82	774	Miscellaneous customer accounts expenses	A		957,399	1,028,880	\$ (71,481)	
83	775	Uncollectible accounts	A	B	74,797	37,214	\$ 37,583	
84		Total customer account expenses			\$ 1,560,123	\$ 1,437,416	\$ 122,707	
85		VI. SALES EXPENSES						
86		Operation					\$ -	
87	781	Supervision	A	B			\$ -	
88	781	Sales expenses					\$ -	
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	54,543	70,115	\$ (15,572)	
101	792	Office supplies and other expenses	A	B	25,654	61,389	\$ (35,735)	
102	793	Property insurance	A		-	-	\$ -	
103	793	Property insurance, injuries and damages		B			\$ -	
104	794	Injuries and damages	A		42,297	32,628	\$ 9,669	
105	795	Employees' pensions and benefits	A	B	765,718	678,254	\$ 87,463	
106	796	Franchise requirements	A	B	-	-	\$ -	
107	797	Regulatory commission expenses	A	B	-	-	\$ -	
108	798	Outside services employed	A		(3,887)	2,866	\$ (6,753)	
109	798	Miscellaneous other general expenses		B			\$ -	
110	798	Miscellaneous other general operation expenses					\$ -	
111	799	Miscellaneous general expenses	A		4,167,634	3,988,381	\$ 179,253	
112		Maintenance						
113	805	Maintenance of general plant	A	B	54,695	46,342	\$ 8,354	
114		Total administrative and general expenses			\$ 5,106,653	\$ 4,879,975	\$ 226,678	
115		XI. MISCELLANEOUS						
116	810	Customer surcredits					\$ -	
117	811	Rents	A	B	48,148	48,148	\$ 0	
118	812	Administrative expenses transferred - Cr.	A	B	(165,614)	(165,380)	\$ (234)	
119	813	Duplicate charges - Cr.	A	B			\$ -	
120		Total miscellaneous			\$ (117,466)	\$ (117,232)	\$ (234)	
121		Total operating expenses			\$ 21,037,207	\$ 20,937,791	\$ 99,415	

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	Livermore 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	\$ 705,998.28	\$ 705,998.28
2	California corporate franchise taxes	\$ (27,548.12)	\$ (27,548.12)			
3	Property taxes	\$ 384,528.51	\$ 384,528.51			
4	Other taxes	\$ 687,499.40	\$ 687,499.40			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 1,750,478.07	\$ 1,750,478.07	\$ -	\$ -	\$ -

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

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

WELLS							Annual Quantities Pumped (AF)	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity (GPM)		
6	005-1	2763 Palm Ave	0110003-005	14" x 10"	87	n/a	0	
7	008-1	1493 Olivina Avenue At Adelle	0110003-006	10"	54	400	0	
8	009-1	3474 East Avenue At Dolores St.	0110003-007	30" & 14"	80	650	236	
9	010-1	1519 Juniper Street +/- 100' W/O 'P' St.	0110003-008	30" & 16"	65	500	163	
10	014-1	831 Olivina Avenue +/- 200' E/O Albatross	0110003-010	30" & 16"	66	750	760	
11	019-1	1748 Elm St. +/- 150' E/O "O" St.	0110003-013	30" & 16"	56	550	135	
12	020-1	111 El Caminito Ave.	0110003-014	30" & 16"	167	385	350	
13	024-1	300 Egret Road	0110003-015	30" & 16"	193	600	661	
14	031-1	732 Olivina Avenue	0110003-021	16	128	575	633	
15								

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
16	n/a						
17							
18							
19							
20							

Purchased Water for Resale

21	Purchased from	Zone 7 Water Agency
22	Annual quantities purchased	5402 (AF)
23		
24		

* 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	6	500,000	
Metal	15	12,342,983	
Concrete	1	500,000	
Total	22	13,342,983	

SCHEDULE D-3

Description of Transmission and Distribution Facilities

Livermore

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		-	49		350	813		5,953	430
12	Cast Iron (cement lined)									
13	Concrete		-				-		-	-
14	Copper	-	-	-						
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	-		325	-	-	11,699		297,677	258,936
19	Welded steel									
20	Wood									
21	Other	-	-	2,267	-	10	15,324	110	135,500	187,955
22	Total	-	-	2,641	-	360	27,836	110	439,130	447,321

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	18	1,176	-	-		-		-	8,789
24	Cast Iron (cement lined)									-
25	Concrete	-	-	-	-	-	-		-	-
26	Copper							-		-
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	3,791	102,418	-	-	-	-	-	-	674,846
31	Welded steel									-
32	Wood									-
33	Other	12,138	96,420	-	5,828	-	-	992		456,544
34	Total	15,947	200,014	-	5,828	-	-	992	-	1,140,179

**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	17,265	17,260	0	0
Commercial	996	992	0	0
Industrial	0	0	0	0
Public authorities	223	223	0	0
Irrigation	22	30	0	0
Other (speci Multiple Residence)	2,233	2,268	0	0
Agriculture	0		0	0
Subtotal	20,739	20,773	0	0
Private fire connections	0	0	379	379
Public fire hydrants	0	0	2,185	2,185
Total	20,739	20,773	2,564	2,564

**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	12,953	12,708
3/4 - in		
1 - in	5,436	5,408
1 1/4 - in		
1 1/2 - in	207	205
2 - in	256	237
2 1/2 - in		
3 - in	41	41
4 - in	14	14
6 - in	4	3
8 - in	1	1
10 - in		
12 - in		
Other		
Total	18,912	18,617

**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	1
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	5,971
2. More than 10, but less than 15 years	3,067
3. More than 15 years	9,757

SCHEDULE D-7

**Water Delivered to Metered Customers by Months and Years in 2025 in thousands of CCF(Unit Chosen)¹
Livermore - 110**

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	139	129	125	156	211	298	295	1,354
Commercial	26	23	24	30	39	55	56	252
Industrial								-
Public authorities	7	6	6	14	18	38	57	147
Irrigation	-	-	-	0	0	0	0	1
Other (specify) Other Sales & Svc	0	0	0	0	0	1	1	3
								-
Total	173	158	155	200	269	392	410	1,757

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	313	306	248	183	152	1,201	2,555	2,647	
Commercial	61	60	53	37	31	243	495	501	
Industrial						-	-	-	
Public authorities	44	38	40	14	7	144	291	305	
Irrigation	1	0	0	0	0	2	3	4	
Other (specify) Other Sales & Svc	2	0	2	1	1	5	8	5	
						-	-	-	
Total	420	405	343	236	191	1,594	3,352	3,462	

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

Total acres irrigated 2,244.38

Total population served 57,851

End of Year Balances in Selected Accounts

Livermore

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

131	Materials and Supplies	<u>\$ 258,553.62</u>
100-3	Construction Work in Progress	<u>\$ 8,195,776.93</u>
241	Advances for Construction	<u>\$ 5,993,056.57</u>
265	Contributions in Aid of Construction	<u>\$ 2,686,844.58</u>

DECLARATION

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

I, the undersigned _____ Tom Scanlon for John Freeman
Name of District Manager or Equivalent (Please Print)
of _____ Livermore _____ District
Name of District
of _____ California Water Service Company
Name of Utility
at _____ 195 So. "N" St., Livermore, CA 94550-4350
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

INDEX

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