

Received _____

Examined _____

U# _____

2025
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA WATER SERVICE COMPANY

(NAME OF CORPORATION)

Name of District: Los Altos Suburban Location: Cupertino Santa Clara
(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

Los Altos Suburban

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	15,613	-	-	-	\$ 15,613
3	302	Franchises and Consents (Schedule A-1c)	18,704	-	-	-	\$ 18,704
4	303	Other Intangible Plant	2,210,677	-	-	-	\$ 2,210,677
5		Total Intangible Plant	\$ 2,244,994	\$ -	\$ -	\$ -	\$ 2,244,994
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 8,643,548	\$ -	\$ -	\$ -	\$ 8,643,548
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	2,581	-	-	-	\$ 2,581
12	312	Collecting and Impounding Reservoirs	63,238	-	-	-	\$ 63,238
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells	1,527,042	-	-	-	\$ 1,527,042
16	316	Supply Mains	16,585	-	-	-	\$ 16,585
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 1,609,447	\$ -	\$ -	\$ -	\$ 1,609,447
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	6,451,898	1,099,082	(9,637)	-	\$ 7,541,343
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	18,532,985	2,580,904	(110,235)	-	\$ 21,003,654
25	325	Other Pumping Plant	10,098	-	-	-	\$ 10,098
26		Total Pumping Plant	\$ 24,994,981	\$ 3,679,985	\$ (119,872)	\$ -	\$ 28,555,094
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	1,236,006	2,503	-	-	\$ 1,238,509
30	332	Water Treatment Equipment	3,230,210	-	-	-	\$ 3,230,210
31		Total Water Treatment Plant	\$ 4,466,216	\$ 2,503	\$ -	\$ -	\$ 4,468,719

SCHEDULE A-1a							
Account 100.1 - Utility Plant in Service (Continued)							
Los Altos Suburban							
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	3,568,501	83,158	(29,811)	-	\$ 3,621,847
34	342	Reservoirs and Tanks	10,355,747	1,402,311	(146,919)	-	\$ 11,611,139
35	343	Transmission and Distribution Mains	91,687,321	21,179,007	(289,940)	-	\$ 112,576,388
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	39,204,246	3,931,941	(21,739)	-	\$ 43,114,449
38	346	Meters	4,807,329	620,684	-	-	\$ 5,428,013
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	10,322,721	1,108,665	(4,562)	-	\$ 11,426,824
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ 159,945,866	\$ 28,325,766	\$ (492,970)	\$ -	\$ 187,778,661
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	541,225	-	-	-	\$ 541,225
46	372	Office Furniture and Equipment	289,941	-	-	-	\$ 289,941
47	373	Transportation Equipment	1,428,647	392,058	(40,416)	-	\$ 1,780,289
48	374	Stores Equipment	55,282	-	-	-	\$ 55,282
49	375	Laboratory Equipment	1,856	-	-	-	\$ 1,856
50	376	Communication Equipment	12,955	-	-	-	\$ 12,955
51	377	Power Operated Equipment	13,048	-	-	-	\$ 13,048
52	378	Tools, Shop and Garage Equipment	799,105	26,286	-	-	\$ 825,391
53	379	Other General Plant	3,944	-	-	-	\$ 3,944
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 3,146,003	\$ 418,345	\$ (40,416)	\$ -	\$ 3,523,932
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	9,661,956	1,514,531	(497,243)	(8,153)	\$ 10,671,091
60		Total Undistributed Items	\$ 9,661,956	\$ 1,514,531	\$ (497,243)	\$ (8,153)	\$ 10,671,091
61		Total Utility Plant in Service	\$ 214,713,012	\$ 33,941,129	\$ (1,150,501)	\$ (8,153)	\$ 247,495,487

*** 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	City of Cupertino Beginning Balance	11/1/58	perpetual		501
2	City of Altos F301	3/1/64	perpetual		15,158
3	Town of Los Altos Hills Ordinance No. F137	3/1/68	perpetual		689
4	City of Sunnyvale F468	11/1/55	perpetual		2,356
5					
6				Total	\$ 18,704

**SCHEDULE A-4
RATE BASE AND WORKING CASH
LOS ALTOS 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	\$236,824,395	\$205,051,055
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$10,580,611	\$9,580,032
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)	\$247,405,006	\$214,631,088
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$63,470,986	\$58,734,088
10		General Office Prorate	\$5,279,638	\$4,896,177
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$68,750,623	\$63,630,265
12		Less Other Reserves		
13		Deferred Income Taxes	\$22,725,235	\$20,312,945
14		Deferred Investment Tax Credit	\$33,689	\$37,872
15		Other Reserves (General Office Prorate)	\$455,061	\$532,859
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$23,213,985	\$20,883,677
17		Less Adjustments		
18		Contributions in Aid of Construction	\$9,535,035	\$10,090,236
19		Advances for Construction	\$1,603,039	\$1,693,024
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$11,138,074	\$11,783,259
22		Add Materials and Supplies	\$693,384	\$879,182
23		Add Working Capital (Tank Painting)	\$1,506,770	\$1,835,554
24		Add Working Cash (=Line 37)	\$7,296,470	\$6,527,832
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$152,292,177	\$125,740,901
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	\$42,013,079	\$37,574,752
29		Purchased Power & Commodity for Resale*	\$17,044,560	\$15,169,988
30		Meter Revenues: Bimonthly Billing	\$9,618,748	\$9,183,713
31		Other Revenues: Flat Rate Monthly Billing	\$49,534	\$53,210
32		Total Revenues (=Line 30 + Line 31)	\$9,668,283	\$9,236,924
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.51%	0.58%
34		5/24 x Line 25 x (100% - Line 33)	\$8,707,881	\$7,782,979
35		1/24 x Line 28 x Line 33	\$8,969	\$9,019
36		1/12 x Line 29	\$1,420,380	\$1,264,166
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$7,296,470	\$6,527,832
		* 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

Los Altos Suburban

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	62,960,529.41	554,360.99	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	6,219,083.06				
4	(b) Charged to Account 504		75,486.81			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	11,449.86				
9	(g) All other credits ¹					
10	Total credits	\$6,230,532.92	\$75,486.81	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	1,149,436.58				
13	(b) Cost of removal	3,521.19				
14	(c) All other debits ¹	56,453.16				
15	Total debits	1,209,410.93	0.00	0.00	0.00	0.00
16	Balance in reserve at end of year	67,981,651.40	629,847.80	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)
Los Altos Suburban							
I. SOURCE OF SUPPLY PLANT							
2	311	Structures and Improvements	1,184.09	49.08	-	-	1,233.17
3	312	Collecting and Impounding Reservoirs	119,861.21	5,172.96	-	-	125,034.17
4	313	Lake, river and Other Intakes	-	-	-	-	-
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	870,850.43	81,696.72	-	-	952,547.15
7	316	Supply Mains	19,250.71	(126.00)	-	-	19,124.71
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	1,011,146.44	86,792.76	-	-	1,097,939.20
II. PUMPING PLANT							
12	321	Structures and Improvements	3,225,927.39	197,317.44	(9,637.44)	-	3,413,607.39
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	4,068,399.41	520,777.08	(110,234.91)	(2,559.11)	4,476,382.47
16	325	Other Pumping Plant	4,113.79	561.48	-	-	4,675.27
17		Total Pumping Plant	7,298,440.59	718,656.00	(119,872.35)	(2,559.11)	7,894,665.13
III. WATER TREATMENT PLANT							
20	331	Structures and Improvements	132,886.69	41,777.04	-	-	174,663.73
21	332	Water Treatment Equipment	731,696.47	63,635.16	-	-	795,331.63
22		Total Water Treatment Plant	864,583.16	105,412.20	-	-	969,995.36
IV. TRANS. AND DIST. PLANT							
25	341	Structures and Improvements	596,011.94	74,464.92	(29,810.84)	-	640,666.02
26	342	Reservoirs and Tanks	6,925,558.64	447,522.16	(146,918.73)	(56,315.68)	7,169,846.39
27	343	Transmission and Distribution Mains	21,361,946.49	1,902,848.40	(289,940.30)	-	22,974,854.59
28	344	Fire Mains	11,242.92	-	-	-	11,242.92
29	345	Services	14,160,046.40	1,560,530.52	(21,738.81)	-	15,698,838.11
30	346	Meters	2,450,670.86	116,751.00	-	-	2,567,421.86
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	2,053,098.54	177,550.80	(4,561.81)	-	2,226,087.53
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	47,558,575.79	4,279,667.80	(492,970.49)	(56,315.68)	51,288,957.42
V. GENERAL PLANT							
37	371	Structures and Improvements	331,656.25	36,316.32	-	-	367,972.57
38	372	Office Furniture and Equipment	196,983.28	27,562.68	-	-	224,545.96
39	373	Transportation Equipment	688,911.96	55,860.12	(40,415.61)	6,939.67	711,296.14
40	374	Stores Equipment	32,234.47	3,145.56	-	-	35,380.03
41	375	Laboratory Equipment	879.68	117.84	-	-	997.52
42	376	Communication Equipment	(6,898.52)	694.44	-	-	(6,204.08)
43	377	Power Operated Equipment	6,118.62	378.36	-	-	6,496.98
44	378	Tools, Shop and Garage Equipment	200,459.97	51,861.96	-	-	252,321.93
45	379	Other General Plant	(1,614.13)	187.32	-	-	(1,426.81)
46	390	Other Tangible Property	0.65	-	-	-	0.65
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	1,448,732.23	176,124.60	(40,415.61)	6,939.67	1,591,380.89
***	380	Leased Property	-	-	-	-	-
***		Pension non-service	-	-	-	-	-
***		Rancho Dominguez Allocation	-	-	-	-	-
***		GO Allocation	4,779,051.20	852,429.70	(496,178.13)	3,410.63	5,138,713.40
49		Total	62,960,529.41	6,219,083.06	(1,149,436.58)	(48,524.49)	67,981,651.40

SCHEDULE B-1
Account 501 - Operating Revenues

Los Altos Suburban

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	37,310,966	34,376,525	\$2,934,441
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	13,761,850	12,129,524	\$1,632,326
6		601-3 Industrial Sales	18,169	20,762	(\$2,592)
7		601-4 Sales to Public Authorities	2,616,888	2,292,277	\$324,611
8		Sub-total	\$ 53,707,873	\$ 48,819,087	\$4,888,786
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	262,180	254,136	\$8,044
21	605	Public Fire Protection Service	9,683	9,808	(\$126)
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	298,505	2,149,143	(\$1,850,638)
26		Sub-total	\$ 570,368	\$ 2,413,087	(\$1,842,720)
27		Total Water Service Revenues	\$ 54,278,241	\$ 51,232,174	\$3,046,066
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	2,570,314	3,408,442	(\$838,128)
30	611	Miscellaneous Service Revenues	138,150	123,305	\$14,845
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	95,801	(8,775)	\$104,576
34	615	Recycled Water Revenues	1,224,398	985,658	\$238,740
35		Total Other Water Revenues	\$ 4,028,663	\$ 4,508,630	(\$479,967)
36	501	Total operating revenues	\$ 58,306,904	\$ 55,740,805	\$2,566,099

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

Los Altos Suburban

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		5,477	10,177	\$ (4,700)
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			10,108,380	8,183,860	\$ 1,924,519
7	704	Purchased water	A	B	C	15,697,217	13,857,624	\$ 1,839,593
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		168	1,032	\$ (864)
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		Total source of supply expense				\$ 25,811,243	\$ 22,052,694	\$ 3,758,548
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		437,209	523,973	\$ (86,764)
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		1,626	1,688	\$ (62)
28	725	Miscellaneous expenses	A			11,102	41,569	\$ (30,467)
						-	-	
						1,347,342	1,312,364	
29	726	Fuel or power purchased for pumping	A	B	C	1,347,342	1,312,364	\$ 34,978
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		51,495	88,071	\$ (36,576)
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		5,091	-	\$ 5,091
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		27,696	111,996	\$ (84,300)
36	733	Maintenance of other pumping plant	A	B		891	-	\$ 891
37		Total pumping expenses				\$ 1,882,452	\$ 2,079,661	\$ (197,209)

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

Los Altos Suburban

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		34,909	28,846	\$ 6,063
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			80,646	107,886	\$ (27,240)
43	743	Miscellaneous expenses	A	B		66,065	70,205	\$ (4,140)
44	744	Chemicals and filtering materials	A	B		294,559	187,961	\$ 106,599
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		74	430	\$ (356)
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		43,462	40,594	\$ 2,868
50		Total water treatment expenses				\$ 519,716	\$ 435,922	\$ 83,794
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		149,645	236,875	\$ (87,230)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			929	762	\$ 167
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			36,406	65,654	\$ (29,249)
58	754	Meter expenses	A			6,200	21,920	\$ (15,720)
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			416,202	420,090	\$ (3,887)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		584,281	515,082	\$ 69,199
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		419,507	413,572	\$ 5,935
66	761	Maintenance of trans. and distribution mains	A			808,375	547,867	\$ 260,508
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			776,222	339,596	\$ 436,626
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			-	(180)	\$ 180
72	765	Maintenance of hydrants	A			-	11,216	\$ (11,216)
73	766	Maintenance of miscellaneous plant	A			1,426	-	\$ 1,426
74		Total transmission and distribution expenses				\$ 3,199,194	\$ 2,572,454	\$ 626,739

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

Los Altos Suburban

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	291,917	242,246	\$ 49,671	
78	771	Superv., meter read., other customer acct expenses					\$ -	
79	772	Meter reading expenses	A	B	(1,524)	16,839	\$ (18,363)	
80	773	Customer records and collection expenses	A		134,412	126,047	\$ 8,365	
81	773	Customer records and accounts expenses		B			\$ -	
82	774	Miscellaneous customer accounts expenses	A		1,042,200	962,665	\$ 79,535	
83	775	Uncollectible accounts	A	B	60,919	16,173	\$ 44,747	
84		Total customer account expenses			\$ 1,527,925	\$ 1,363,969	\$ 163,956	
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	19,913	31,164	\$ (11,251)	
101	792	Office supplies and other expenses	A	B	44,168	57,714	\$ (13,546)	
102	793	Property insurance	A		-	-	\$ -	
103	793	Property insurance, injuries and damages		B			\$ -	
104	794	Injuries and damages	A		55,621	52,570	\$ 3,051	
105	795	Employees' pensions and benefits	A	B	930,886	1,066,838	\$ (135,952)	
106	796	Franchise requirements	A	B	-	-	\$ -	
107	797	Regulatory commission expenses	A	B	-	-	\$ -	
108	798	Outside services employed	A		(14,440)	1,506	\$ (15,945)	
109	798	Miscellaneous other general expenses		B			\$ -	
110	798	Miscellaneous other general operation expenses					\$ -	
111	799	Miscellaneous general expenses	A		5,755,494	5,527,639	\$ 227,855	
112		Maintenance						
113	805	Maintenance of general plant	A	B	63,242	68,919	\$ (5,677)	
114		Total administrative and general expenses			\$ 6,854,884	\$ 6,806,350	\$ 48,534	
115		XI. MISCELLANEOUS						
116	810	Customer surcredits					\$ -	
117	811	Rents	A	B	99,884	99,884	\$ -	
118	812	Administrative expenses transferred - Cr.	A	B	(125,457)	(125,938)	\$ 481	
119	813	Duplicate charges - Cr.	A	B			\$ -	
120		Total miscellaneous			\$ (25,573)	\$ (26,054)	\$ 481	
121		Total operating expenses			\$ 39,769,840	\$ 35,284,997	\$ 4,484,843	

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	Los Altos Suburban 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	\$ 989,460.49	\$ 989,460.49			
2	California corporate franchise taxes	\$ (38,608.84)	\$ (38,608.84)			
3	Property taxes	\$ 1,348,426.67	\$ 1,348,426.67			
4	Other taxes	\$ 1,097,308.72	\$ 1,097,308.72			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 3,396,587.04	\$ 3,396,587.04	\$ -	\$ -	\$ -

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

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

Line No.	At Plant (Name or Number)	Location	Number	Dimensions	Depth to Water	Pumping Capacity (GPM)	Annual Quantities Pumped (AF)	Remarks
6	001-2	W/S Sunnyvale-Saratoga Rd +/- 300' S/O Crescent Av	4310001-002	16"	76	480	0	
7	006-2	N/S Of Bryant Ave. +/- 125' E/O Beaumont	4310001-007	16"/30"	101	850	6	
8	015-1	E/S Of Newcastle Dr - 150' S/O Landell Ct	4310001-008	14"	131	n/a	1	
9	017-1	E/S Of Diericx Dr. @ Wasatch Dr.	4310001-010	16"/30"	97	1000	818	
10	018-2	E/S Of Brookmill +/- 500' E/O Fallen Leaf Lane	4310001-011	16"/30"	125	850	499	
11	021-1	W/S Of Warner Ave., +/- 200' S/O Fremont Ave.	4310001-013	16"/30"	100	700	58	
12	022-1	N/S Of Oak Ave., +/- 450' W/O Truman Ave.	4310001-014	16"/30"	114	800	0	
13	025-1	S/S Of Crescent Ave. @ Michlasngelo Dr.	4310001-016	16"/30"	67	1200	22	
14	027-1	N/S Of Fremont Ave. @ Labella Ave.	4310001-018	16"/30"	95	1250	852	
15	030-1	W/S Hollenbeck Avenue @ Conway Road	4310001-020	16"/30"	95	1200	630	
16	031-1	W/S Of Sydney Dr., +/- 400' S/O Fremont Ave.	4310001-021	16"/30"	99	900	588	
17	032-1	E/S Of Hwy. 85, +/- 1600' N/O Fremont Ave.	4310001-022	16"/30"	n/a	1050	3	
18	034-1	E/S Of Portal Ave., +/- 100' N/O Drake Dr.	4310001-023	16"/30"	116	875	470	
19	034-2	10600 Portal Avenue, Cupertino 95014	4310001-057	16"	112	1100	127	
20	039-1	E/S Of Diericx Dr., +/- 125' N/O Fairbrook Dr.	4310001-037	14"	82	400	2	
21	104-2	South Side Of Giffin Rd. @ Lassen St.	4310001-024	16"/30"	107	425	95	
22	115-1	W/S Of Valencia Dr. @ Jardin Dr.	4310001-028	12"	63	250	0	
23	116-1	W/S Of Sunkist Lane +/- 300' S/O Almond Ave.	4310001-029	16"/30"	76	375	7	
24	119-3	E/S Of Distel Dr., +/- 200' N/O Alvarado Ave.	4310001-030	n/a	37	618	106	
25	121-2	N/E Corner Of Portola & Pleasant Ave.	4310001-032	n/a	29	375	1	
26	123-1	S/S Of Van Buren Ave. @ End Of Street	4310001-035	12"	26	375	0	
27	004-02	n/a	4310001-006	n/a	n/a	n/a	0	
28	139-01	n/a	n/a	n/a	n/a	n/a	0	

Line No.	Designation	Location	Number	FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
				Maximum	Minimum		
29	n/a						
30							
31							
32							

Purchased Water for Resale

33	Purchased from	Valley Water/San Jose Water Company
34	Annual quantities purchased	5987 (AF)
	Recycled	
35	Purchased from	Sunnyvale Recycled Water
36	Annual quantities purchased	35 (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	Combined Capacity (Gallons or Acre Feet)	Remarks
A. Collecting reservoirs		
Concrete		
Earth		
Wood		
B. Distribution reservoirs		
Concrete		
Earth		
Wood		
C. Tanks		
Wood	15	906,000
Metal	29	13,620,881
Concrete	1	40,000
Total	45	14,566,881

SCHEDULE D-3

Description of Transmission and Distribution Facilities

Los Altos Suburban

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		-	4,333		-	50,832		47,002	5,156
12	Cast Iron (cement lined)									
13	Concrete		-				-		-	-
14	Copper	797	-	22						
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	-		-	-	-	148,252		501,477	275,548
19	Welded steel									
20	Wood									
21	Other	16,527	6,124	19,379	5,672	6,928	22,021	2,051	106,035	136,812
22	Total	17,324	6,124	23,734	5,672	6,928	221,105	2,051	654,514	417,516

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	85	78	-	-		-		405	107,891
24	Cast Iron (cement lined)									-
25	Concrete	-	-	329	3,462	13,715	-		17,632	35,138
26	Copper							63		882
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	9,131	53,196	10,612	1,851	-	3,077	-	-	1,003,144
31	Welded steel									-
32	Wood									-
33	Other	14,330	40,086	387	6,490	22,853	-	19,169		424,864
34	Total	23,546	93,360	11,328	11,803	36,568	3,077	19,232	18,037	1,571,919

**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	17,000	17,019	0	0
Commercial	1,158	1,148	0	0
Industrial	3	3	0	0
Public authorities	199	189	0	0
Irrigation	23	25	0	0
Other (speci Multiple Residence)	3,816	3,656	0	0
Agriculture	0		0	0
Subtotal	22,199	22,040	0	0
Private fire connections	0	0	414	413
Public fire hydrants	0	0	1,905	1,907
Total	22,199	22,040	2,319	2,320

**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	12,187	12,052
3/4 - in		
1 - in	5,033	4,956
1 1/4 - in		
1 1/2 - in	842	819
2 - in	620	553
2 1/2 - in		
3 - in	129	128
4 - in	25	23
6 - in	6	6
8 - in		
10 - in	1	1
12 - in		
Other	21	21
Total	18,864	18,559

**SCHEDULE D-6
Meter Testing Data**

A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received	
2. Used, before repair	-
3. Used, after repair	37
4. Found fast, requiring billing adjustment	
B. Number of Meters in Service Since Last Test	
1. Ten years or less	6,501
2. More than 10, but less than 15 years	3,181
3. More than 15 years	8,724

SCHEDULE D-7

**Water Delivered to Metered Customers by Months and Years in 2025 in thousands of CCF(Unit Chosen)¹
Los Altos - 111**

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	167	159	150	191	257	361	351	1,636
Commercial	51	47	49	62	71	91	85	455
Industrial	0	0	0	0	0	0	0	1
Public authorities	8	7	8	12	20	25	29	109
Irrigation	-	-	-	-	-	-	-	-
Other (specify) Recycled Water	6	8	6	10	13	17	20	80
Other (specify) Other Sales & Svc	0	0	0	1	2	2	-	5
								-
Total	232	221	214	276	363	496	485	2,286

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	381	371	313	238	193	1,496	3,133	3,197
Commercial	99	101	82	65	56	403	858	875
Industrial	0	0	0	0	0	0	1	1
Public authorities	25	26	21	10	7	89	198	200
Irrigation	-	-	-	-	-	-	-	-
Other (specify) Recycled Water	12	6	9	10	4	41	121	113
Other (specify) Other Sales & Svc	1	0	0	0	0	2	8	1
Total	517	504	427	323	260	2,032	4,318	4,387

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

Total acres irrigated 2,358.36

Total population served 63,559

End of Year Balances in Selected Accounts

Los Altos Suburban

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

131	Materials and Supplies	<u>\$ 633,778.24</u>
100-3	Construction Work in Progress	<u>\$ 12,801,649.52</u>
241	Advances for Construction	<u>\$ 1,603,039.41</u>
265	Contributions in Aid of Construction	<u>\$ 9,533,666.31</u>

DECLARATION

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

I, the undersigned

Tom Scanlon for Chris Wilson

Name of District Manager or Equivalent (Please Print)

of

Los Altos Suburban

District

Name of District

of

California Water Service Company

Name of Utility

at

1555 Miramonte Ave, Los Altos CA 94024

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