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2025  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

CALIFORNIA WATER SERVICE COMPANY

(NAME OF CORPORATION)

Name of District:	<u>Los Angeles Region</u>	Location:	<u>Antelope Valley</u>	<u>Fremont</u>
			<u>Palos Verdes, Lancaster</u>	<u>Los Angeles</u>
			<u>Leona, Lake Hughes</u>	<u>Kern County</u>
			(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](mailto: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 Angeles Region

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	8,605	-	-	-	\$ 8,605
3	302	Franchises and Consents (Schedule A-1c)	250	-	-	-	\$ 250
4	303	Other Intangible Plant	522,890	85,340	-	-	\$ 608,230
5		Total Intangible Plant	\$ 531,745	\$ 85,340	\$ -	\$ -	\$ 617,085
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 3,009,571	\$ -	\$ -	\$ -	\$ 3,009,571
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements	-	-	-	-	\$ -
12	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells	1,302,577	-	-	-	\$ 1,302,577
16	316	Supply Mains	28,959	-	-	-	\$ 28,959
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 1,331,536	\$ -	\$ -	\$ -	\$ 1,331,536
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	6,506,181	349,143	(10,321)	-	\$ 6,845,003
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	25,298,982	1,744,554	(176,965)	-	\$ 26,866,571
25	325	Other Pumping Plant	51,414	-	-	-	\$ 51,414
26		Total Pumping Plant	\$ 31,856,576	\$ 2,093,697	\$ (187,285)	\$ -	\$ 33,762,988
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	39,471	-	-	-	\$ 39,471
30	332	Water Treatment Equipment	349,337	-	-	-	\$ 349,337
31		Total Water Treatment Plant	\$ 388,808	\$ -	\$ -	\$ -	\$ 388,808

**SCHEDULE A-1a**

**Account 100.1 - Utility Plant in Service (Continued)**

Los Angeles Region

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements	1,687,329	149,419	-	-	\$ 1,836,748
34	342	Reservoirs and Tanks	11,331,094	922,692	(35,945)	-	\$ 12,217,841
35	343	Transmission and Distribution Mains	212,253,520	23,460,244	(199,489)	-	\$ 235,514,276
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	22,734,224	3,898,795	(32,232)	-	\$ 26,600,787
38	346	Meters	6,725,835	1,139,152	-	-	\$ 7,864,987
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	9,432,662	1,968,601	(8,812)	-	\$ 11,392,452
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ 264,164,664	\$ 31,538,904	\$ (276,477)	\$ -	\$ 295,427,091
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	3,021,447	188,087	(2,109)	-	\$ 3,207,425
46	372	Office Furniture and Equipment	132,210	15,385	-	-	\$ 147,595
47	373	Transportation Equipment	280,625	115,943	(46,239)	-	\$ 350,328
48	374	Stores Equipment	981	-	-	-	\$ 981
49	375	Laboratory Equipment	1,683	-	-	-	\$ 1,683
50	376	Communication Equipment	-	-	-	-	\$ -
51	377	Power Operated Equipment	-	-	-	-	\$ -
52	378	Tools, Shop and Garage Equipment	461,383	47,471	-	-	\$ 508,854
53	379	Other General Plant	3,580	6,213	(3,580)	-	\$ 6,213
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 3,901,909	\$ 373,099	\$ (51,928)	\$ -	\$ 4,223,079
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
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	12,365,255	1,938,278	(636,365)	(10,434)	\$ 13,656,734
	***	Rancho Dominguez Allocation	3,014,415	112,926	(142,943)	18,137	\$ 3,002,535
60		Total Undistributed Items	\$ 15,379,671	\$ 2,051,204	\$ (779,308)	\$ 7,703	\$ 16,659,269
61		Total Utility Plant in Service	\$ 320,564,480	\$ 36,142,243	\$ (1,294,999)	\$ 7,703	\$ 355,419,426
	***	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 <sup>1</sup> (e)
1	City of Rolling Hills Estates Ord 58	11/1/58	perpetual		250
2					
3					
4					
5				Total	\$ 250

**SCHEDULE A-4  
RATE BASE AND WORKING CASH  
LOS ANGELES COUNTY REGION**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2025 (b)	Balance 1/1/2025 (c)
<b>RATE BASE</b>				
1		Utility Plant		
2		Plant in Service	\$341,746,083	\$308,199,224
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$13,698,209	\$12,405,104
5		Rate Base Write-up (Adj. for Dominguez, Antelope Valley and Kern River Valley Net of Depreciation)	\$130,161	\$153,827
6		Plant not Funded by Cal Water (Funded by DWR and SRF Loans)	\$0	\$0
7		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5 + Line 6)</b>	<b>\$355,574,453</b>	<b>\$320,758,156</b>
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$82,159,973	\$75,749,174
10		General Office Prorate	\$6,835,294	\$6,338,846
11		<b>Total Accumulated Depreciation (=Line 9 + Line 10)</b>	<b>\$88,995,266</b>	<b>\$82,088,020</b>
12		Less Other Reserves		
13		Deferred Income Taxes	\$31,052,632	\$25,480,863
14		Deferred Investment Tax Credit	\$31,292	\$40,147
15		Other Reserves (General Office Prorate)	\$589,146	\$689,868
16		<b>Total Other Reserves (=Line 13 + Line 14 + Line 15)</b>	<b>\$31,673,070</b>	<b>\$26,210,877</b>
17		Less Adjustments		
18		Contributions in Aid of Construction	\$4,038,823	\$3,736,976
19		Advances for Construction	\$2,358,430	\$2,478,713
20		Other		
21		<b>Total Adjustments (=Line 18 + Line 19 + Line 20)</b>	<b>\$6,397,252</b>	<b>\$6,215,688</b>
22		<b>Add Materials and Supplies</b>	<b>\$2,000,291</b>	<b>\$1,772,173</b>
23		<b>Add Working Capital (Tank Painting)</b>	<b>\$1,847,670</b>	<b>\$2,119,112</b>
24		<b>Add Working Cash (=Line 37)</b>	<b>\$8,656,882</b>	<b>\$7,766,029</b>
25		<b>TOTAL RATE BASE</b>		
26		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>\$239,166,038</b>	<b>\$215,781,772</b>
<b>Notes:</b>				
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.				
<b>Working Cash</b>				
27		<b>Determination of Operational Cash Requirement</b>		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$55,414,874	\$49,779,845
29		Purchased Power & Commodity for Resale*	\$34,312,821	\$30,897,392
30		Meter Revenues: Bimonthly Billing	\$13,533,032	\$13,271,955
31		Other Revenues: Flat Rate Monthly Billing	\$41,862	\$48,148
32		Total Revenues (=Line 30 + Line 31)	\$13,574,894	\$13,320,103
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.31%	0.36%
34		5/24 x Line 25 x (100% - Line 33)	\$11,509,164	\$10,333,314
35		1/24 x Line 28 x Line 33	\$7,120	\$7,497
36		1/12 x Line 29	\$2,859,402	\$2,574,783
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$8,656,882	\$7,766,029
		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 Angeles Region

Line No.	Item (a)	Account 250	Account 251 Limited-Term	Account 252 Utility Plant	Account 253	Account 259 Recycled
		Utility Plant (b)	Utility Investments (c)	Acquisition Adjustments (d)	Other Property (e)	Water Utility Plant (f)
1	Balance in reserves at beginning of year	81,541,931.27	306,541.52	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	8,299,041.34				
4	(b) Charged to Account 504		36,242.96			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	30,515.01				
9	(g) All other credits <sup>1</sup>	4,199.84				
10	Total credits	\$8,333,756.19	\$36,242.96	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	1,276,744.78				
13	(b) Cost of removal	198,342.29				
14	(c) All other debits <sup>1</sup>	-				
15	Total debits	1,475,087.07	0.00	0.00	0.00	0.00
16	Balance in reserve at end of year	88,400,600.39	342,784.48	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	<sup>1</sup> 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)

Los Angeles Region			Balance	Credits to	Debits to	Salvage and	Balance
Line		DEPRECIABLE PLANT	Beginning	Reserve	Reserves	Cost of	End
No.	Acct.	(a)	of Year	During Year	During Year	Removal Net	of Year
			(b)	Excl. Salvage	Excl. Cost	(Dr.) or Cr.	(f)
				(c)	(d)	(e)	
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements	12,304.96	-	-	-	12,304.96
3	312	Collecting and Impounding Reservoirs	-	-	-	-	-
4	313	Lake, river and Other Intakes	-	-	-	-	-
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	986,542.69	58,876.32	-	-	1,045,419.01
7	316	Supply Mains	46,381.74	(254.76)	-	-	46,126.98
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	1,045,229.39	58,621.56	-	-	1,103,850.95
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	3,064,267.90	498,846.48	(10,320.74)	-	3,552,793.64
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	5,607,584.43	688,132.32	(176,964.67)	-	6,118,752.08
16	325	Other Pumping Plant	28,789.60	3,413.88	-	-	32,203.48
17		Total Pumping Plant	8,700,641.93	1,190,392.68	(187,285.41)	-	9,703,749.20
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	36,322.54	627.60	-	-	36,950.14
21	332	Water Treatment Equipment	356,069.14	2,061.12	-	-	358,130.26
22		Total Water Treatment Plant	392,391.68	2,688.72	-	-	395,080.40
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	67,446.03	45,592.92	-	-	113,038.95
26	342	Reservoirs and Tanks	6,498,790.04	377,497.08	(35,945.01)	(195,908.89)	6,644,433.22
27	343	Transmission and Distribution Mains	40,303,514.61	4,068,369.00	(199,488.76)	(527.85)	44,171,867.00
28	344	Fire Mains	-	-	-	-	-
29	345	Services	10,106,016.03	916,188.72	(32,231.79)	-	10,989,972.96
30	346	Meters	3,431,370.11	132,946.20	-	-	3,564,316.31
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	2,368,552.88	116,021.64	(8,811.83)	(1,905.55)	2,473,857.14
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	62,775,689.70	5,656,615.56	(276,477.39)	(198,342.29)	67,957,485.58
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	1,216,398.72	102,742.32	(2,108.90)	-	1,317,032.14
38	372	Office Furniture and Equipment	121,411.31	(2,784.12)	-	-	118,627.19
39	373	Transportation Equipment	(185,313.81)	64,459.56	(46,239.04)	16,199.00	(150,894.29)
40	374	Stores Equipment	1,456.56	-	-	-	1,456.56
41	375	Laboratory Equipment	(2,414.81)	293.52	-	-	(2,121.29)
42	376	Communication Equipment	(23,922.23)	-	-	-	(23,922.23)
43	377	Power Operated Equipment	(1,273.05)	-	-	-	(1,273.05)
44	378	Tools, Shop and Garage Equipment	110,004.49	24,684.00	-	-	134,688.49
45	379	Other General Plant	2,715.29	43.68	(3,580.11)	-	(821.14)
46	390	Other Tangible Property	-	-	-	-	-
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	1,239,062.47	189,438.96	(51,928.05)	16,199.00	1,392,772.38
***	380	Leased Property	-	-	-	-	-
***		Pension non-service	-	-	-	-	-
***		Rancho Dominguez Allocation	1,272,743.92	110,354.60	(126,051.14)	14,150.97	1,271,198.35
***		GO Allocation	6,116,172.18	1,090,929.26	(635,002.79)	4,364.88	6,576,463.53
49		<b>Total</b>	<b>81,541,931.27</b>	<b>8,299,041.34</b>	<b>(1,276,744.78)</b>	<b>(163,627.44)</b>	<b>88,400,600.39</b>

**SCHEDULE B-1**  
**Account 501 - Operating Revenues**

Los Angeles Region

Line	ACCT.	ACCOUNT	Amount Current Year	Amount Preceding Year	Net Change During Year Show Decrease in (Parenthesis)
No.	Acct.	(a)	(b)	(c)	(d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	57,816,589	52,662,778	\$5,153,811
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	13,493,551	11,726,589	\$1,766,962
6		601-3 Industrial Sales	-	-	\$0
7		601-4 Sales to Public Authorities	3,166,358	2,578,819	\$587,539
8		Sub-total	\$ 74,476,497	\$ 66,968,186	\$7,508,312
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	148,994	142,935	\$6,059
21	605	Public Fire Protection Service	5,196	5,044	\$152
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	4,371,968	7,888,589	(\$3,516,621)
26		Sub-total	\$ 4,526,157	\$ 8,036,568	(\$3,510,411)
27		Total Water Service Revenues	\$ 79,002,654	\$ 75,004,753	\$3,997,901
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges	3,073,656	4,706,108	(\$1,632,451)
30	611	Miscellaneous Service Revenues	96,760	79,803	\$16,957
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	(488,395)	418,986	(\$907,381)
34	615	Recycled Water Revenues	15,861	(146)	\$16,008
35		Total Other Water Revenues	\$ 2,697,882	\$ 5,204,750	(\$2,506,867)
36	501	Total operating revenues	\$ 81,700,537	\$ 80,209,503	\$1,491,034

**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 Angeles Region

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B		48,337	63,418	\$ (15,081)
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		-	-	\$ -
6	703	Miscellaneous expenses	A			2,209	2,520	\$ (311)
7	704	Purchased water	A	B	C	29,600,654	25,729,448	\$ 3,871,206
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B		7,012	1,125	\$ 5,887
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B		27,845	1,028	\$ 26,817
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		1,235	55	\$ 1,180
19		<b>Total source of supply expense</b>				\$ 29,687,291	\$ 25,797,594	\$ 3,889,698
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		559,474	466,419	\$ 93,055
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			-	5,149	\$ (5,149)
27	724	Pumping labor and expenses	A	B		(16)	570	\$ (586)
28	725	Miscellaneous expenses	A			397,439	242,799	\$ 154,639
						1,031	914	
						4,712,168	5,168,039	
29	726	Fuel or power purchased for pumping	A	B	C	4,713,198	5,168,954	\$ (455,756)
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		109,732	104,702	\$ 5,030
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		25,869	905	\$ 24,964
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		56,752	58,314	\$ (1,563)
36	733	Maintenance of other pumping plant	A	B		-	(218)	\$ 218
37		<b>Total pumping expenses</b>				\$ 5,862,448	\$ 6,047,594	\$ (185,146)

**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 Angeles Region

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B		54,197	35,968	\$ 18,229
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			146,582	189,283	\$ (42,701)
43	743	Miscellaneous expenses	A	B		76,079	73,297	\$ 2,781
44	744	Chemicals and filtering materials	A	B		13,173	1,553	\$ 11,620
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B		415	12,412	\$ (11,996)
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		4,083	3,287	\$ 796
50		<b>Total water treatment expenses</b>				\$ 294,530	\$ 315,800	\$ (21,270)
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		462,038	469,856	\$ (7,818)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			-	280	\$ (280)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			150,275	133,082	\$ 17,193
58	754	Meter expenses	A			64,870	47,414	\$ 17,456
59	755	Customer installations expenses	A			-	-	\$ -
60	756	Miscellaneous expenses	A			533,284	488,099	\$ 45,185
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		1,161,467	1,154,737	\$ 6,730
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		320,960	234,410	\$ 86,550
66	761	Maintenance of trans. and distribution mains	A			479,948	270,116	\$ 209,831
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			305,449	388,451	\$ (83,002)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			5,840	19,664	\$ (13,825)
72	765	Maintenance of hydrants	A			1,541	18,551	\$ (17,010)
73	766	Maintenance of miscellaneous plant	A			-	-	\$ -
74		<b>Total transmission and distribution expenses</b>				\$ 3,485,671	\$ 3,224,660	\$ 261,011

**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 Angeles Region

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	771	Supervision	A	B	414,001	364,684	\$ 49,317	
78	771	Superv., meter read., other customer acct expenses					\$ -	
79	772	Meter reading expenses	A	B	4,627	3,405	\$ 1,222	
80	773	Customer records and collection expenses	A		188,832	166,325	\$ 22,507	
81	773	Customer records and accounts expenses		B			\$ -	
82	774	Miscellaneous customer accounts expenses	A		1,768,419	1,677,183	\$ 91,236	
83	775	Uncollectible accounts	A	B	122,834	132,892	\$ (10,058)	
84		<b>Total customer account expenses</b>			<b>\$ 2,498,713</b>	<b>\$ 2,344,488</b>	<b>\$ 154,224</b>	
85		<b>VI. SALES EXPENSES</b>						
86		<b>Operation</b>					\$ -	
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		<b>Total sales expenses</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
94		<b>VII. RECYCLED WATER EXPENSES</b>						
95		<b>Operation and Maintenance</b>						
96	786	Recycled water operation and maint. expenses					\$ -	
97		<b>Total recycled water expenses</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
98		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
99		<b>Operation</b>						
100	791	Administrative and general salaries	A	B	25,993	18,814	\$ 7,179	
101	792	Office supplies and other expenses	A	B	27,846	26,638	\$ 1,208	
102	793	Property insurance	A		-	-	\$ -	
103	793	Property insurance, injuries and damages		B			\$ -	
104	794	Injuries and damages	A		75,692	54,769	\$ 20,923	
105	795	Employees' pensions and benefits	A	B	1,747,039	1,710,353	\$ 36,686	
106	796	Franchise requirements	A	B	-	-	\$ -	
107	797	Regulatory commission expenses	A	B	(1,181)	-	\$ (1,181)	
108	798	Outside services employed	A		45,708	14,320	\$ 31,388	
109	798	Miscellaneous other general expenses		B			\$ -	
110	798	Miscellaneous other general operation expenses					\$ -	
111	799	Miscellaneous general expenses	A		7,755,144	7,370,827	\$ 384,317	
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	290,391	254,278	\$ 36,113	
114		<b>Total administrative and general expenses</b>			<b>\$ 9,966,632</b>	<b>\$ 9,449,999</b>	<b>\$ 516,633</b>	
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits					\$ -	
117	811	Rents	A	B	304,707	260,583	\$ 44,124	
118	812	Administrative expenses transferred - Cr.	A	B	(282,242)	(333,309)	\$ 51,067	
119	813	Duplicate charges - Cr.	A	B			\$ -	
120		<b>Total miscellaneous</b>			<b>\$ 22,465</b>	<b>\$ (72,726)</b>	<b>\$ 95,191</b>	
121		<b>Total operating expenses</b>			<b>\$ 51,817,749</b>	<b>\$ 47,107,410</b>	<b>\$ 4,710,339</b>	

**SCHEDULE B-4**  
**Account 507 - Taxes Charged During Year**

Line No.	Los Angeles Region  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	\$ 1,266,299.65	\$ 1,266,299.65			
2	California corporate franchise taxes	\$ (49,411.13)	\$ (49,411.13)			
3	Property taxes	\$ 2,341,687.86	\$ 2,341,687.86			
4	Other taxes	\$ 1,619,661.14	\$ 1,619,661.14			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 5,178,237.52	\$ 5,178,237.52	\$ -	\$ -	\$ -

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

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

Line No.	At Plant (Name or Number)	Location	Number	Dimensions	1Depth to Water	Pumping Capacity (GPM)	Annual Quantities Pumped (AF)	Remarks
	<b>Antelope Valley</b>							
	<b>Fremont Valley</b>							
6	001-1	6332 Sonoma @ Tuolumne Street	1500333-001	n/a	286	n/a	6	
7	001-2	6332 Sonoma	1500333-003	n/a	286	n/a	10	
	<b>Lancaster</b>							
8	001-1	2102 W. Avenue L	1910010-001	8"	358	420	116	
9	001-2	2102 W. Avenue L	1910010-002	n/a	n/a	420	-	
10	001-3	2102 Avenue L & 21St Street West	1910010-005	8	356	600	237	
	<b>Leona Valley</b>							
11	001-1	40200 90Th Street West	1910243-006	n/a	6	n/a	2	
12	001-7	40200 90Th Street West	1910243-001	n/a	6	n/a	3	
13	002-1	Across Driveway @ 10060 Leona Ave.	1910243-004	n/a	n/a	n/a	-	
	<b>Lake Hughes</b>							
14	001-1	S/S Of Elizabeth Lake Rd. @ Mountain View Rd.	1910242-001	n/a	18	n/a	25	
15	001-2	S/S Of Elizabeth Lake Rd. @ Mountain View Rd.	1910242-008	n/a	23	n/a	-	
16	002-1	E/S Of Muir Dr. 100' S/O New Vale Drive	1910242-002	n/a	n/a	n/a	-	
17	002-2	E/S Of Muir Dr. 100' S/O New Vale Drive	1910242-005	n/a	n/a	n/a	38	
18								

Line No.	Designation	Location	Number	FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks
				Maximum	Minimum		
19	n/a						
20							
21							
22							
23							

**Purchased Water for Resale**

Antelope Valley							
	<b>Lancaster</b>						
24	Purchased from		AVEK				
25	Annual quantities purchased				20	(AF)	
	<b>Leona Valley</b>						
26	Purchased from		AVEK				
27	Annual quantities purchased				191	(AF)	
Palos Verdes							
28	Purchased from				West Basin Municipal Water District		
29	Annual quantities purchased				14621	(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**

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	14	20,050,000	
12	Concrete	14	12,087,000	
13	Total	28	32,137,000	

**SCHEDULE D-3**

**Description of Transmission and Distribution Facilities**

Los Angeles Region

**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		-	225		-	9,502		574	845
12	Cast Iron (cement lined)									
13	Concrete		-				-		-	-
14	Copper	1,476	428	238						
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	-		-	-	820	52,378		737,079	493,328
19	Welded steel									
20	Wood									
21	Other	9,605	3,156	31,412	499	9,767	17,699	1,033	131,512	121,173
22	Total	11,081	3,584	31,875	499	10,587	79,579	1,033	869,165	615,346

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	-	15	-	-		-		-	11,161
24	Cast Iron (cement lined)									-
25	Concrete	-	-	-	-	-	-	2,438	73,831	76,269
26	Copper							-		2,142
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	20,194	132,760	-	3,419	10,641	-	4,310	7	1,454,936
31	Welded steel									-
32	Wood									-
33	Other	7,013	53,310	3,138	28,565	24,345	3,380	18,264	23,304	487,175
34	Total	27,207	186,085	3,138	31,984	34,986	3,380	25,012	97,142	2,031,683

**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	24,694	24,736	0	0
Commercial	703	708	0	0
Industrial	0	0	0	0
Public authorities	269	267	0	0
Irrigation	23	20	0	0
Other (speci Multiple Residence	3,088	3,072	0	0
Agriculture	0		0	0
Subtotal	28,777	28,803	0	0
Private fire connections	0	0	194	189
Public fire hydrants	0	0	2,456	2,456
Total	28,777	28,803	2,650	2,645

**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	19,527	19,289
3/4 - in	14	13
1 - in	4,749	4,707
1 1/4 - in	-	-
1 1/2 - in	1,247	1,237
2 - in	692	658
2 1/2 - in	-	-
3 - in	70	61
4 - in	24	24
6 - in	18	16
8 - in	4	4
10 - in	-	-
12 - in	-	-
Other	1	1
Total	26,346	26,010

**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 . . . . .                      | _____ 27 |
| 3. Used, after repair . . . . .                       | _____ 34 |
| 4. Found fast, requiring billing adjustment . . . . . | _____    |

B. Number of Meters in Service Since Last Test

- |   |              |
|---|--------------|
| 1. Ten years or less . . . . .                    | _____ 7,489  |
| 2. More than 10, but less than 15 years . . . . . | _____ 3,079  |
| 3. More than 15 years . . . . .                   | _____ 14,602 |

**SCHEDULE D-7**

**Water Delivered to Metered Customers by Months and Years in 2025 in thousands of CCF(Unit Chosen)<sup>1</sup>  
Total Los Angeles County Region**

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	432	341	299	358	407	493	496	2,826
Commercial	65	45	39	56	82	101	108	495
Industrial	-	-	-	-	-	-	-	-
Public authorities	17	19	15	12	23	29	16	132
Irrigation	-	-	-	-	-	-	-	-
Other (specify) Other Sales & Svc	0	0	0	0	0	0	0	2
								-
<b>Total</b>	<b>514</b>	<b>406</b>	<b>353</b>	<b>425</b>	<b>513</b>	<b>623</b>	<b>621</b>	<b>3,455</b>

  

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	547	543	473	403	346	2,311	5,138	5,037	
Commercial	111	122	100	59	44	436	932	901	
Industrial	-	-	-	-	-	-	-	-	
Public authorities	31	29	28	15	22	124	256	226	
Irrigation	-	-	-	-	-	-	-	-	
Other (specify) Other Sales & Svc	0	0	0	0	0	1	3	4	
								-	
<b>Total</b>	<b>689</b>	<b>693</b>	<b>601</b>	<b>477</b>	<b>412</b>	<b>2,872</b>	<b>6,328</b>	<b>6,168</b>	

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

Total acres irrigated 4,501.74

Total population served 74,054

## End of Year Balances in Selected Accounts

Los Angeles Region

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

131	Materials and Supplies	<u>\$ 1,923,122.71</u>
100-3	Construction Work in Progress	<u>\$ 8,446,931.18</u>
241	Advances for Construction	<u>\$ 2,358,429.80</u>
265	Contributions in Aid of Construction	<u>\$ 4,051,949.54</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 \_\_\_\_\_ Los Angeles Region \_\_\_\_\_ District  
Name of District  
of \_\_\_\_\_ California Water Service Company  
Name of Utility  
at \_\_\_\_\_ 5015 West Avenue L-14, Unit 2 Quartz Hill, CA 93536  
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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