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2025
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA WATER SERVICE COMPANY

(NAME OF CORPORATION)

Name of District: South Bay Region Location: Hermosa Redondo & Dominquez
(TOWN OR CITY) (COUNTY)

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

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2026

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GENERAL INSTRUCTIONS

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

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

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

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

South Bay 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		I. INTANGIBLE PLANT					
2	301	Organization	1,336	-	-	-	\$ 1,336
3	302	Franchises and Consents (Schedule A-1c)	200	-	-	-	\$ 200
4	303	Other Intangible Plant	1,961,966	168,755	-	-	\$ 2,130,720
5		Total Intangible Plant	\$ 1,963,502	\$ 168,755	\$ -	\$ -	\$ 2,132,256
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 2,199,817	\$ -	\$ -	\$ -	\$ 2,199,817
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	279,534	-	-	-	\$ 279,534
12	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells	3,969,318	5,439,220	-	-	\$ 9,408,539
16	316	Supply Mains	678,187	-	-	-	\$ 678,187
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 4,927,040	\$ 5,439,220	\$ -	\$ -	\$ 10,366,260
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	8,050,131	4,778,808	(6,028)	-	\$ 12,822,912
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	21,571,771	12,941,855	(58,084)	-	\$ 34,455,542
25	325	Other Pumping Plant	55,832	-	-	-	\$ 55,832
26		Total Pumping Plant	\$ 29,677,734	\$ 17,720,664	\$ (64,112)	\$ -	\$ 47,334,286
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	6,906,783	2,050,261	-	-	\$ 8,957,044
30	332	Water Treatment Equipment	23,508,300	5,075,713	(20,291)	-	\$ 28,563,723
31		Total Water Treatment Plant	\$ 30,415,084	\$ 7,125,974	\$ (20,291)	\$ -	\$ 37,520,766

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service (Continued)

South Bay 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		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	1,880,435	676,607	(4,453)	-	\$ 2,552,589
34	342	Reservoirs and Tanks	14,893,381	451,376	(21,447)	-	\$ 15,323,310
35	343	Transmission and Distribution Mains	134,508,416	19,717,122	(1,107,595)	-	\$ 153,117,943
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	76,430,760	9,026,508	(127,517)	-	\$ 85,329,751
38	346	Meters	23,817,287	4,105,179	-	-	\$ 27,922,466
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	24,931,234	2,397,509	(32,598)	-	\$ 27,296,145
41	349	Other Transmission and Distribution Plant					
42		Total Transmission and Distribution Plant	\$ 276,461,512	\$ 36,374,302	\$ (1,293,609)	\$ -	\$ 311,542,204
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	253,142	1,488	-	-	\$ 254,630
46	372	Office Furniture and Equipment	97,561	-	(29,606)	-	\$ 67,955
47	373	Transportation Equipment	286,386	-	-	-	\$ 286,386
48	374	Stores Equipment	-	-	-	-	\$ -
49	375	Laboratory Equipment	12,713	-	-	-	\$ 12,713
50	376	Communication Equipment	-	-	-	-	\$ -
51	377	Power Operated Equipment	35,839	-	(13,250)	-	\$ 22,589
52	378	Tools, Shop and Garage Equipment	451,444	-	(45,406)	-	\$ 406,038
53	379	Other General Plant	4,851	-	(2,425)	-	\$ 2,426
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 1,141,937	\$ 1,488	\$ (90,687)	\$ -	\$ 1,052,738
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	3,708	-	-	-	\$ 3,708
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
59	395	Recycled Water Depr Plant	201,988	3,960,000	-	-	\$ 4,161,988
	***	Dist GO Plant Allocation	25,045,245	3,925,892	(1,288,928)	(21,133)	\$ 27,661,075
	***	Rancho Dominguez Allocation	6,651,317	249,171	(315,404)	40,019	\$ 6,625,103
60		Total Undistributed Items	\$ 31,902,259	\$ 8,135,063	\$ (1,604,332)	\$ 18,885	\$ 38,451,875
61		Total Utility Plant in Service	\$ 378,688,884	\$ 74,965,465	\$ (3,073,032)	\$ 18,885	\$ 450,600,203

*** 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	201,988	3,960,000	-	-	\$ 4,161,988
4		Total Recycled Water Utility Plant	\$ 201,988	\$ 3,960,000	\$ -	\$ -	\$ 4,161,988

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 COMPTON			4/1/00	200
2					
3					
4					
5				Total	\$ 200

**SCHEDULE A-4
RATE BASE AND WORKING CASH
SOUTH BAY REGION**

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	\$422,955,736	\$353,643,639
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$27,745,864	\$25,122,015
5		Rate Base (Adj. for Dominguez, Antelope Valley and Kern River Valley Net of Depreciation)	\$13,169,342	\$13,169,342
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)	\$463,870,942	\$391,934,996
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$138,281,224	\$130,371,678
10		General Office Prorate	\$13,844,958	\$12,839,397
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$152,126,182	\$143,211,075
12		Less Other Reserves		
13		Deferred Income Taxes	\$29,311,956	\$26,102,337
14		Deferred Investment Tax Credit	\$69,797	\$79,935
15		Other Reserves (General Office Prorate)	\$1,193,321	\$1,397,334
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$30,575,073	\$27,579,606
17		Less Adjustments		
18		Contributions in Aid of Construction	\$22,559,516	\$21,794,930
19		Advances for Construction	\$3,708,520	\$3,901,655
20		Other		
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$26,268,036	\$25,696,585
22		Add Materials and Supplies	\$3,406,782	\$4,021,338
23		Add Working Capital (Tank Painting)	\$2,908,573	\$3,374,404
24		Add Working Cash (=Line 37)	\$15,574,146	\$14,194,198
25		TOTAL RATE BASE		
26		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$273,882,579	\$213,663,266

Notes:

- 1 Cal Water does not include CWIP in rate base.
- 2 Includes rate base write-up as adopted in D.00-05-047 for merger-synergy adjustments.

Working Cash				
27		Determination of Operational Cash Requirement		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$100,931,267	\$91,632,874
29		Purchased Power & Commodity for Resale*	\$63,832,873	\$57,067,905
30		Meter Revenues: Bimonthly Billing	\$21,370,420	\$21,334,684
31		Other Revenues: Flat Rate Monthly Billing	\$171,335	\$197,848
32		Total Revenues (=Line 30 + Line 31)	\$21,541,755	\$21,532,532
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.80%	0.92%
34		5/24 x Line 25 x (100% - Line 33)	\$20,860,104	\$18,914,775
35		1/24 x Line 28 x Line 33	\$33,449	\$35,081
36		1/12 x Line 29	\$5,319,406	\$4,755,659
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$15,574,146	\$14,194,198
		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

South Bay Region

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	142,496,972.58	225,134.96	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	11,827,687.70				
4	(b) Charged to Account 504		44,412.80			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	30,543.28				
9	(g) All other credits ¹	9,521.73				
10	Total credits	\$11,867,752.71	\$44,412.80	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	3,032,999.94				
13	(b) Cost of removal	8,583.27				
14	(c) All other debits ¹	-				
15	Total debits	3,041,583.21	0.00	0.00	0.00	0.00
16	Balance in reserve at end of year	151,323,142.08	269,547.76	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)
South Bay Region							
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	121,982.13	4,947.72	-	-	126,929.85
3	312	Collecting and Impounding Reservoirs	-	-	-	-	-
4	313	Lake, river and Other Intakes	-	-	-	-	-
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	4,152,894.83	177,031.68	-	-	4,329,926.51
7	316	Supply Mains	708,621.75	4,679.40	-	-	713,301.15
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	4,983,498.71	186,658.80	-	-	5,170,157.51
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	3,128,581.68	338,396.40	(6,028.12)	-	3,460,949.96
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	6,162,001.36	530,665.44	(58,084.04)	(1,155.38)	6,633,427.38
16	325	Other Pumping Plant	35,061.51	3,171.24	-	-	38,232.75
17		Total Pumping Plant	9,325,644.55	872,233.08	(64,112.16)	(1,155.38)	10,132,610.09
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	1,982,810.33	225,160.92	-	-	2,207,971.25
21	332	Water Treatment Equipment	8,169,139.71	430,201.80	(20,290.86)	-	8,579,050.65
22		Total Water Treatment Plant	10,151,950.04	655,362.72	(20,290.86)	-	10,787,021.90
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	432,663.85	36,865.68	(4,452.62)	-	465,076.91
26	342	Reservoirs and Tanks	13,499,636.06	697,800.12	(21,446.50)	-	14,175,989.68
27	343	Transmission and Distribution Mains	43,776,928.53	2,859,153.84	(1,107,594.94)	-	45,528,487.43
28	344	Fire Mains	-	-	-	-	-
29	345	Services	29,077,346.83	3,130,828.68	(127,516.56)	(3,201.99)	32,077,456.96
30	346	Meters	7,533,078.04	623,100.00	-	-	8,156,178.04
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	7,703,714.81	418,844.64	(32,598.31)	(4,225.90)	8,085,735.24
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	102,023,368.12	7,766,592.96	(1,293,608.93)	(7,427.89)	108,488,924.26
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	162,268.23	7,359.72	-	-	169,627.95
38	372	Office Furniture and Equipment	538,865.40	(19,098.72)	(29,605.94)	-	490,160.74
39	373	Transportation Equipment	(108,278.41)	(128,558.64)	-	-	(236,837.05)
40	374	Stores Equipment	691.44	-	-	-	691.44
41	375	Laboratory Equipment	4,224.05	(7.68)	-	-	4,216.37
42	376	Communication Equipment	13,486.87	-	-	-	13,486.87
43	377	Power Operated Equipment	30,563.79	46.56	(13,250.02)	-	17,360.33
44	378	Tools, Shop and Garage Equipment	148,724.10	28,711.92	(45,406.14)	-	132,029.88
45	379	Other General Plant	4,617.50	(20.88)	(2,425.22)	-	2,171.40
46	390	Other Tangible Property	3,707.60	-	-	-	3,707.60
47	391	Water Plant Purchased	17,306.64	5,283.96	-	-	22,590.60
48		Total General Plant	816,177.21	(106,283.76)	(90,687.32)	-	619,206.13
***	380	Leased Property	-	-	-	-	-
***		Pension non-service	-	-	-	-	-
***		Rancho Dominguez Allocation	2,808,313.83	243,497.80	(278,132.27)	31,224.16	2,804,903.52
***		GO Allocation	12,388,020.12	2,209,626.10	(1,286,168.40)	8,840.85	13,320,318.67
49		Total	142,496,972.58	11,827,687.70	(3,032,999.94)	31,481.74	151,323,142.08

SCHEDULE B-1
Account 501 - Operating Revenues

South Bay Region

Line	ACCOUNT		Amount Current Year	Amount Preceding Year	Net Change During Year Show Decrease in (Parenthesis)
No.	Acct.	(a)	(b)	(c)	(d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	48,231,481	43,626,258	\$4,605,223
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	41,090,717	38,003,434	\$3,087,283
6		601-3 Industrial Sales	17,184,014	16,663,572	\$520,442
7		601-4 Sales to Public Authorities	6,305,044	5,082,128	\$1,222,916
8		Sub-total	\$ 112,811,256	\$ 103,375,391	\$9,435,865
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	7,354	3,165	\$4,189
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ 7,354	\$ 3,165	\$4,189
20	604	Private Fire Protection Service	1,312,148	1,274,489	\$37,660
21	605	Public Fire Protection Service	23,384	23,122	\$261
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	687,730	9,871,634	(\$9,183,904)
26		Sub-total	\$ 2,023,262	\$ 11,169,245	(\$9,145,983)
27		Total Water Service Revenues	\$ 114,841,872	\$ 114,547,802	\$294,071
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	3,189,876	5,647,101	(\$2,457,225)
30	611	Miscellaneous Service Revenues	138,070	107,855	\$30,215
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	214,025	60,342	\$153,684
34	615	Recycled Water Revenues	11,894,697	10,019,183	\$1,875,513
35		Total Other Water Revenues	\$ 15,436,668	\$ 15,834,481	(\$397,813)
36	501	Total operating revenues	\$ 130,278,540	\$ 130,382,283	(\$103,742)

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

South Bay 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		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B	-	441	\$ (441)	
4	701	Operation supervision, labor and expenses					\$ -	
5	702	Operation labor and expenses	A	B	2,255	-	\$ 2,255	
6	703	Miscellaneous expenses	A		3,688,379	3,630,864	\$ 57,515	
7	704	Purchased water	A	B	C	61,639,000	54,847,817	\$ 6,791,182
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B	6,131	7,799	\$ (1,668)	
10	706	Maintenance of structures and facilities					\$ -	
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		12,749	12,633	\$ 116	
17	712	Maintenance of supply mains	A		-	-	\$ -	
18	713	Maintenance of other source of supply plant	A	B	-	-	\$ -	
19		Total source of supply expense			\$ 65,348,514	\$ 58,499,554	\$ 6,848,960	
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B	1,104,211	1,042,974	\$ 61,238	
23	721	Operation supervision labor and expense					\$ -	
24	722	Power production labor and expenses	A		-	-	\$ -	
25	722	Power production labor, expenses and fuel		B			\$ -	
26	723	Fuel for power production	A		609	-	\$ 609	
27	724	Pumping labor and expenses	A	B	66,506	93,275	\$ (26,768)	
28	725	Miscellaneous expenses	A		326,833	355,002	\$ (28,169)	
					-	(3)		
					2,193,873	2,220,087		
29	726	Fuel or power purchased for pumping	A	B	C	2,193,873	2,220,084	\$ (26,211)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B	138,137	156,309	\$ (18,172)	
32	729	Maintenance of structures and equipment					\$ -	
33	730	Maintenance of structures and improvements	A	B	13,124	10,373	\$ 2,751	
34	731	Maintenance of power production equipment	A	B			\$ -	
35	732	Maintenance of power pumping equipment	A	B	22,463	44,389	\$ (21,926)	
36	733	Maintenance of other pumping plant	A	B	92,465	6,651	\$ 85,813	
37		Total pumping expenses			\$ 3,958,221	\$ 3,929,057	\$ 29,165	

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

South Bay 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		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B	186,962	204,137	\$ (17,175)	
41	741	Operation supervision, labor and expenses					\$ -	
42	742	Operation labor and expenses	A		382,160	406,607	\$ (24,446)	
43	743	Miscellaneous expenses	A	B	158,970	178,493	\$ (19,523)	
44	744	Chemicals and filtering materials	A	B	518,147	468,674	\$ 49,473	
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B	13,957	15,399	\$ (1,443)	
47	746	Maintenance of structures and equipment					\$ -	
48	747	Maintenance of structures and improvements	A	B	17,288	5,794	\$ 11,494	
49	748	Maintenance of water treatment equipment	A	B	27,144	6,565	\$ 20,579	
50		Total water treatment expenses			\$ 1,304,629	\$ 1,285,669	\$ 18,960	
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B	434,185	419,781	\$ 14,404	
54	751	Operation supervision, labor and expenses					\$ -	
55	752	Storage facilities expenses	A		952	600	\$ 353	
56	752	Operation labor and expenses		B			\$ -	
57	753	Transmission and distribution lines expenses	A		402,456	269,349	\$ 133,107	
58	754	Meter expenses	A		6,103	669	\$ 5,433	
59	755	Customer installations expenses	A		-	-	\$ -	
60	756	Miscellaneous expenses	A		765,874	711,262	\$ 54,612	
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B	986,793	936,799	\$ 49,994	
63	758	Maintenance of structures and plant					\$ -	
64	759	Maintenance of structures and improvements	A	B	-	-	\$ -	
65	760	Maintenance of reservoirs and tanks	A	B	606,981	567,643	\$ 39,338	
66	761	Maintenance of trans. and distribution mains	A		232,996	99,030	\$ 133,966	
67	761	Maintenance of mains		B			\$ -	
68	762	Maintenance of fire mains	A				\$ -	
69	763	Maintenance of services	A		24,503	37,155	\$ (12,653)	
70	763	Maintenance of other trans. and distribution plant		B			\$ -	
71	764	Maintenance of meters	A		64,309	28,509	\$ 35,800	
72	765	Maintenance of hydrants	A		23,950	43,150	\$ (19,201)	
73	766	Maintenance of miscellaneous plant	A		847	384	\$ 463	
74		Total transmission and distribution expenses			\$ 3,549,948	\$ 3,114,332	\$ 435,616	

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

South Bay 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		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B	938,091	717,550	\$ 220,541	
78	771	Superv., meter read., other customer acct expenses					\$ -	
79	772	Meter reading expenses	A	B	70,812	136,986	\$ (66,174)	
80	773	Customer records and collection expenses	A		388,112	347,517	\$ 40,595	
81	773	Customer records and accounts expenses		B			\$ -	
82	774	Miscellaneous customer accounts expenses	A		3,696,729	3,342,921	\$ 353,808	
83	775	Uncollectible accounts	A	B	97,229	111,814	\$ (14,585)	
84		Total customer account expenses			\$ 5,190,973	\$ 4,656,788	\$ 534,185	
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	12,750	10,388	\$ 2,363	
101	792	Office supplies and other expenses	A	B	20,171	21,764	\$ (1,593)	
102	793	Property insurance	A		-	-	\$ -	
103	793	Property insurance, injuries and damages		B			\$ -	
104	794	Injuries and damages	A		98,182	72,307	\$ 25,875	
105	795	Employees' pensions and benefits	A	B	2,486,378	2,466,153	\$ 20,225	
106	796	Franchise requirements	A	B	-	-	\$ -	
107	797	Regulatory commission expenses	A	B	-	-	\$ -	
108	798	Outside services employed	A		(7,834)	7,646	\$ (15,480)	
109	798	Miscellaneous other general expenses		B			\$ -	
110	798	Miscellaneous other general operation expenses					\$ -	
111	799	Miscellaneous general expenses	A		15,791,296	15,002,506	\$ 788,790	
112		Maintenance						
113	805	Maintenance of general plant	A	B	474,030	410,138	\$ 63,893	
114		Total administrative and general expenses			\$ 18,874,975	\$ 17,990,901	\$ 884,074	
115		XI. MISCELLANEOUS						
116	810	Customer surcredits					\$ -	
117	811	Rents	A	B	545,076	503,399	\$ 41,677	
118	812	Administrative expenses transferred - Cr.	A	B	(489,543)	(660,779)	\$ 171,236	
119	813	Duplicate charges - Cr.	A	B			\$ -	
120		Total miscellaneous			\$ 55,533	\$ (157,380)	\$ 212,913	
121		Total operating expenses			\$ 98,282,793	\$ 89,318,921	\$ 8,963,873	

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	South Bay 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	\$ 2,564,830.55	\$ 2,564,830.55
2	California corporate franchise taxes	\$ (100,079.94)	\$ (100,079.94)			
3	Property taxes	\$ 2,227,112.08	\$ 2,227,112.08			
4	Other taxes	\$ 1,035,213.56	\$ 1,035,213.56			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 5,727,076.25	\$ 5,727,076.25	\$ -	\$ -	\$ -

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

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

WELLS									
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity (GPM)	Annual Quantities Pumped (AF)	Remarks	
									Dominguez
6	215-1	21718 S. Alameda Street & Carson Street	1910033-004	16	n/a	950	686		
7	216-2	n/a	1910033-065	16	n/a	n/a	0		
8	219-2	418 E. Carson Street	1910033-037	16	n/a	1100	0		
9	275-1	24800 S. Main St., +/- 750' N/O Lomita Blvd.	1910033-022	16	n/a	800	400		
10	279-1	22937 Avalon Blvd, Carson	1910033-019	16	n/a	1000	773		
11	294-1	N/E Corner Of Carson St. & Santa Fe Ave.	1910033-028	16	n/a	1250	1446		
12	298-1	21718 S. Alameda St. & Carson St.	1910033-018	n/a	n/a	n/a	1767		
Dominguez - Leased Wells									
13	272-1	19065 Reyes Ave. Along S.P.R.R. R.O.W.	1910033-016	16	n/a	825	0		
14	277-1	22050 So. Westward Ave. (At End)	1910033-024	16	n/a	1180	291		
15	290-1	18127 W. Alameda Street	1910033-023	16	n/a	n/a	899		
16	297-1	169 W. Victoria St., +/- 200' E/O Susana Road	1910033-036	16	n/a	750	419		
Dominguez - Desalter Well									
17	232-3	405 Maple Ave	1910033-050	16	n/a	n/a	0		
Hermosa Redondo									
18	008-2	2515 Vanderbilt Lane +/- 250' W/O Felton Ave.	1910134-001	16"	93	850	568		
19	022-1	N/W Corner Of Felton Lane & Graham Avenue	1910134-005	30/16"	108	850	668		
20	030-1	W/S Of Inglewood Avenue @ 165Th Street	1910134-007	16"	113	760	276		

TUNNELS AND SPRINGS									
Line No.	Designation	Location	Number	FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks		
				Maximum	Minimum				
21	n/a								
22									
23									
24									
25									

Purchased Water for Resale									
Dominguez									
26	Purchased from		West Basin Municipal Water District						
27	Annual quantities purchased		17876 (AF)						
Recycled									
28	Purchased from		West Basin Municipal Water District						
29	Annual quantities purchased		5654 (AF)						
Hermosa Redondo									
30	Purchased from		West Basin Municipal Water District						
31	Annual quantities purchased		8123 (AF)						
Recycled									
32	Purchased from		West Basin Municipal Water District						
33	Annual quantities purchased		199 (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
Dominguez				
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	12	19,544,000	
12	Concrete			
13	Total	12	19,544,000	
Hermosa Redondo				
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	4	350,000	
11	Metal	13	19,746,000	
12	Concrete			
13	Total	17	20,096,000	

SCHEDULE D-3

Description of Transmission and Distribution Facilities

South Bay 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		-	13,821		-	52,817		229,837	95,561
12	Cast Iron (cement lined)									
13	Concrete		-				-		-	-
14	Copper	-	-	109						
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	16		-	-	-	190,964		809,054	432,506
19	Welded steel									
20	Wood									
21	Other	4	-	7,602	150	465	60,007		211,035	144,323
22	Total	20	-	21,532	150	465	303,788	-	1,249,926	672,390

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	20,387	35,028	-	6,178		-		-	453,629
24	Cast Iron (cement lined)									-
25	Concrete	-	2,264	379	9,131	23,205	30,695	2,324	82,160	150,158
26	Copper							-		109
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	75,899	364,874	40,842	20,731	3,340	2	78,433	1,978	2,018,639
31	Welded steel									-
32	Wood									-
33	Other	22,852	98,132	13,086	20,138	2,046	9,299	2,095	25,900	617,134
34	Total	119,138	500,298	54,307	56,178	28,591	39,996	82,852	110,038	3,239,669

**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	52,023	52,031	0	0
Commercial	4,605	4,587	0	0
Industrial	160	159	0	0
Public authorities	608	609	0	0
Irrigation	155	144	0	0
Other (speci Multiple Residence	18,390	18,625	0	0
Agriculture	0		0	0
Subtotal	75,941	76,155	0	0
Private fire connections	0	0	1,598	1,592
Public fire hydrants	0	0	4,934	4,934
Total	75,941	76,155	6,532	6,526

**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	42,774	42,414
3/4 - in	3	2
1 - in	12,651	12,490
1 1/4 - in		
1 1/2 - in	2,372	2,323
2 - in	2,622	2,466
2 1/2 - in		
3 - in	266	235
4 - in	93	85
6 - in	46	43
8 - in	33	27
10 - in	26	24
12 - in	2	1
Other	40	40
Total	60,928	60,150

**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	_____ 42
3. Used, after repair	_____ 67
4. Found fast, requiring billing adjustment	_____

B. Number of Meters in Service Since Last Test

1. Ten years or less	_____ 21,382
2. More than 10, but less than 15 years	_____ 9,699
3. More than 15 years	_____ 28,366

SCHEDULE D-7

**Water Delivered to Metered Customers by Months and Years in 2025 in thousands of CCF(Unit Chosen)¹
South Bay Region**

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	629	546	520	559	572	673	626	4,125
Commercial	263	255	233	235	240	273	262	1,761
Industrial	162	159	203	127	233	156	309	1,349
Public authorities	72	45	42	44	65	59	72	399
Irrigation	-	-	-	-	-	-	-	-
Other (specify) Recycled Water	202	191	162	216	207	237	246	1,463
Other (specify) Other Sales & Svc	1	1	1	1	2	2	2	9
Other (specify) Recycled Retrofit Water	0	1	0	0	1	1	1	5
								-
Total	1,330	1,197	1,162	1,182	1,319	1,401	1,519	9,110

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	694	713	618	589	577	3,191	7,316	7,263	
Commercial	294	230	296	289	230	1,339	3,100	3,517	
Industrial	328	511	183	204	144	1,370	2,719	3,140	
Public authorities	109	66	81	70	58	385	785	708	
Irrigation	-	-	-	-	-	-	-	0	
Other (specify) Recycled Water	256	317	161	162	210	1,106	2,568	2,263	
Other (specify) Other Sales & Svc	5	2	2	1	1	11	20	20	
Other (specify) Recycled Retrofit Water	1	2	2	1	0	6	10	10	
								-	
Total	1,687	1,841	1,342	1,317	1,221	7,408	16,518	16,922	

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

Total acres irrigated 2,616.48

Total population served 249,562

End of Year Balances in Selected Accounts

South Bay Region

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

131	Materials and Supplies	<u>\$ -</u>
100-3	Construction Work in Progress	<u>\$ 25,803,156.12</u>
241	Advances for Construction	<u>\$ 3,708,520.42</u>
265	Contributions in Aid of Construction	<u>\$ 22,614,098.31</u>

DECLARATION

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

I, the undersigned _____ Tom Scanlon for Ralph Felix
Name of District Manager or Equivalent (Please Print)

of _____ South Bay Region _____ District
Name of District

of _____ California Water Service Company
Name of Utility

at _____ Various Locations
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.

Vice President and Corporate Controller
Title (Please Print)



Signature

408-367-8523
Telephone Number

April 26, 2026
Date

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