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2025  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

\_\_\_\_\_  
CALIFORNIA WATER SERVICE COMPANY

(NAME OF CORPORATION)

Name of District: \_\_\_\_\_ Stockton \_\_\_\_\_ Location: \_\_\_\_\_ Stockton San Joaquin  
(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](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**

Stockton

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	2,127	-	-	-	\$ 2,127
3	302	Franchises and Consents (Schedule A-1c)	1,176	-	-	-	\$ 1,176
4	303	Other Intangible Plant	225,894	(226)	-	-	\$ 225,668
5		Total Intangible Plant	\$ 229,196	\$ (226)	\$ -	\$ -	\$ 228,970
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 1,140,693	\$ -	\$ -	\$ -	\$ 1,140,693
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	3,833,281	-	-	-	\$ 3,833,281
16	316	Supply Mains	4,619	-	-	-	\$ 4,619
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 3,837,900	\$ -	\$ -	\$ -	\$ 3,837,900
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	9,611,397	68,451	(22,086)	-	\$ 9,657,762
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	16,820,784	1,112,871	(249,652)	-	\$ 17,684,004
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ 26,432,182	\$ 1,181,322	\$ (271,738)	\$ -	\$ 27,341,766
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	941,500	-	-	-	\$ 941,500
30	332	Water Treatment Equipment	5,829,404	-	-	-	\$ 5,829,404
31		Total Water Treatment Plant	\$ 6,770,903	\$ -	\$ -	\$ -	\$ 6,770,903

**SCHEDULE A-1a**

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

Stockton

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	2,881,210	51,865	(2,751)	-	\$ 2,930,323
34	342	Reservoirs and Tanks	9,061,056	51,998	(66,484)	-	\$ 9,046,570
35	343	Transmission and Distribution Mains	240,386,197	16,362,124	(209,950)	-	\$ 256,538,371
36	344	Fire Mains	-	-	-	-	\$ -
37	345	Services	78,578,107	10,137,739	(21,185)	-	\$ 88,694,661
38	346	Meters	11,198,560	1,210,335	(21,498)	-	\$ 12,387,397
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	10,040,555	1,403,078	(199)	-	\$ 11,443,435
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ 352,145,686	\$ 29,217,139	\$ (322,068)	\$ -	\$ 381,040,757
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	9,198,983	294,886	(7,792)	-	\$ 9,486,077
46	372	Office Furniture and Equipment	376,985	18,089	-	-	\$ 395,074
47	373	Transportation Equipment	2,328,633	359,073	(223,261)	-	\$ 2,464,445
48	374	Stores Equipment	33,434	-	-	-	\$ 33,434
49	375	Laboratory Equipment	11,726	-	-	-	\$ 11,726
50	376	Communication Equipment	78,766	-	(1,357)	-	\$ 77,409
51	377	Power Operated Equipment	12,418	-	-	-	\$ 12,418
52	378	Tools, Shop and Garage Equipment	971,477	98,201	(30,860)	-	\$ 1,038,818
53	379	Other General Plant	4,246	-	-	-	\$ 4,246
**	380	Leased Property	-	-	-	-	\$ -
54		Total General Plant	\$ 13,016,669	\$ 770,248	\$ (263,270)	\$ -	\$ 13,523,647
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property	1,030	-	-	-	\$ 1,030
58	391	Utility Plant Purchased	-	-	-	-	\$ -
59	392	Utility Plant Sold	-	-	-	-	\$ -
59	395	Recycled Water Depr Plant	-	-	-	-	\$ -
	***	Dist GO Plant Allocation	16,702,497	2,618,149	(859,577)	(14,094)	\$ 18,446,975
60		Total Undistributed Items	\$ 16,703,527	\$ 2,618,149	\$ (859,577)	\$ (14,094)	\$ 18,448,005
61		Total Utility Plant in Service	\$ 420,276,756	\$ 33,786,632	\$ (1,716,652)	\$ (14,094)	\$ 452,332,642

\*\*\* 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	County of San Joaquin Ordinance No. 1115	3/1/64	50		1,176
2					
3					
4					
5				Total	\$ 1,176

**SCHEDULE A-4  
RATE BASE AND WORKING CASH  
STOCKTON DISTRICT**

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	\$433,885,667	\$403,574,260
3		Construction Work in Progress	\$0	\$0
4		General Office Prorate	\$18,430,445	\$16,687,530
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		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5 + Line 6)</b>	\$452,316,112	\$420,261,790
8		Less Accumulated Depreciation and Reserve for Amortization of Intangibles		
9		Plant in Service	\$119,709,839	\$108,544,088
10		General Office Prorate	\$9,196,640	\$8,528,688
11		<b>Total Accumulated Depreciation (=Line 9 + Line 10)</b>	\$128,906,480	\$117,072,776
12		Less Other Reserves		
13		Deferred Income Taxes	\$48,404,099	\$41,328,635
14		Deferred Investment Tax Credit	\$46,470	\$51,855
15		Other Reserves (General Office Prorate)	\$792,674	\$928,192
16		<b>Total Other Reserves (=Line 13 + Line 14 + Line 15)</b>	\$49,243,244	\$42,308,682
17		Less Adjustments		
18		Contributions in Aid of Construction	\$8,209,054	\$6,949,499
19		Advances for Construction	\$3,578,749	\$3,829,652
20		Other		
21		<b>Total Adjustments (=Line 18 + Line 19 + Line 20)</b>	\$11,787,803	\$10,779,151
22		<b>Add Materials and Supplies</b>	\$1,329,410	\$780,177
23		<b>Add Working Capital (Tank Painting)</b>	-\$146,546	-\$84,679
24		<b>Add Working Cash (=Line 37)</b>	\$7,187,959	\$8,227,053
25		<b>TOTAL RATE BASE</b>		
26		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	\$270,895,954	\$259,108,411

**Notes:**

**1 Cal Water does not include CWIP in rate base.**

<b>Working Cash</b>				
27		<b>Determination of Operational Cash Requirement</b>		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$40,722,579	\$49,496,243
29		Purchased Power & Commodity for Resale*	\$14,940,116	\$24,405,578
30		Meter Revenues: Bimonthly Billing	\$11,024,735	\$13,360,972
31		Other Revenues: Flat Rate Monthly Billing	\$83,309	\$82,895
32		Total Revenues (=Line 30 + Line 31)	\$11,108,044	\$13,443,867
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	0.75%	0.62%
34		5/24 x Line 25 x (100% - Line 33)	\$8,420,243	\$10,248,135
35		1/24 x Line 28 x Line 33	\$12,726	\$12,716
36		1/12 x Line 29	\$1,245,010	\$2,033,798
37		Operational Cash Requirement (=Line 57 + Line 58 - Line 59)	\$7,187,959	\$8,227,053
		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**

Stockton

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	116,780,405.38	24,750.68	-	-	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	13,764,019.48				
4	(b) Charged to Account 504		22,286.40			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered	56,986.40				
9	(g) All other credits <sup>1</sup>					
10	Total credits	\$13,821,005.88	\$22,286.40	\$0.00	\$0.00	\$0.00
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	1,714,811.80				
13	(b) Cost of removal	339,500.05				
14	(c) All other debits <sup>1</sup>	1,900.80				
15	Total debits	2,056,212.65	0.00	0.00	0.00	0.00
16	Balance in reserve at end of year	128,545,198.61	47,037.08	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)

Line No.	Stockton Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements	-	-	-	-	-
3	312	Collecting and Impounding Reservoirs	7,096.13	-	-	-	7,096.13
4	313	Lake, river and Other Intakes	-	-	-	-	-
5	314	Springs and Tunnels	-	-	-	-	-
6	315	Wells	1,301,939.72	169,814.40	-	-	1,471,754.12
7	316	Supply Mains	4,853.87	32.88	-	-	4,886.75
8	317	Other Source of Supply Plant	-	-	-	-	-
9		Total Source of Supply Plant	1,313,889.72	169,847.28	-	-	1,483,737.00
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	2,483,509.19	491,730.24	(22,086.33)	-	2,953,153.10
13	322	Boiler Plant Equipment	-	-	-	-	-
14	323	Other Power Production Equipment	-	-	-	-	-
15	324	Pumping Equipment	3,357,748.12	447,432.96	(249,651.53)	(315,223.36)	3,240,306.19
16	325	Other Pumping Plant	-	-	-	-	-
17		Total Pumping Plant	5,841,257.31	939,163.20	(271,737.86)	(315,223.36)	6,193,459.29
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	219,250.64	24,102.36	-	-	243,353.00
21	332	Water Treatment Equipment	1,581,079.31	179,263.92	-	-	1,760,343.23
22		Total Water Treatment Plant	1,800,329.95	203,366.28	-	-	2,003,696.23
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	59,035.04	81,190.44	(2,751.22)	-	137,474.26
26	342	Reservoirs and Tanks	4,068,721.06	242,570.52	(66,484.45)	-	4,244,807.13
27	343	Transmission and Distribution Mains	57,865,865.23	6,418,611.96	(209,950.24)	(22,920.26)	64,051,606.69
28	344	Fire Mains	-	-	-	-	-
29	345	Services	26,455,286.58	3,203,356.80	(21,184.52)	(1,356.43)	29,636,102.43
30	346	Meters	5,191,261.05	325,783.56	(21,498.29)	10,227.59	5,505,773.91
31	347	Meter Installations	-	-	-	-	-
32	348	Hydrants	780,345.95	211,855.68	(199.01)	-	992,002.62
33	349	Other Transmission and Distribution Plant	-	-	-	-	-
34		Total Transmission and Distribution Plant	94,420,514.91	10,483,368.96	(322,067.73)	(14,049.10)	104,567,767.04
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	3,266,386.51	244,201.44	(7,792.12)	-	3,502,795.83
38	372	Office Furniture and Equipment	141,759.45	34,545.12	-	-	176,304.57
39	373	Transportation Equipment	1,408,538.95	140,649.48	(223,260.94)	38,962.11	1,364,889.60
40	374	Stores Equipment	13,928.09	1,407.60	-	-	15,335.69
41	375	Laboratory Equipment	5,335.85	616.80	-	-	5,952.65
42	376	Communication Equipment	57,876.16	1,819.44	(1,356.94)	-	58,338.66
43	377	Power Operated Equipment	4,870.06	149.04	-	-	5,019.10
44	378	Tools, Shop and Garage Equipment	239,994.19	71,209.20	(30,859.63)	-	280,343.76
45	379	Other General Plant	3,211.51	91.68	-	-	3,303.19
46	390	Other Tangible Property	1,030.00	-	-	-	1,030.00
47	391	Water Plant Purchased	-	-	-	-	-
48		Total General Plant	5,142,930.77	494,689.80	(263,269.63)	38,962.11	5,413,313.05
***	380	Leased Property	-	-	-	-	-
***		Pension non-service	-	-	-	-	-
***		Rancho Dominguez Allocation	-	-	-	-	-
***		GO Allocation	8,261,482.72	1,473,583.96	(857,736.58)	5,895.90	8,883,226.00
49			116,780,405.38	13,764,019.48	(1,714,811.80)	(284,414.45)	128,545,198.61

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

Stockton

Line	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	37,354,676	37,682,860	(\$328,184)
4		601-1.2 Residential Low Income Discount (Debit)			\$0
5		601-2 Commercial Sales	18,120,796	17,991,059	\$129,737
6		601-3 Industrial Sales	3,666,190	3,396,851	\$269,338
7		601-4 Sales to Public Authorities	4,415,178	4,866,083	(\$450,905)
8		Sub-total	\$ 63,556,839	\$ 63,936,853	(\$380,014)
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	186,380	208,210	(\$21,830)
18		603.2 Flat Rate Sales			\$0
19		Sub-total	\$ 186,380	\$ 208,210	(\$21,830)
20	604	Private Fire Protection Service	685,794	656,238	\$29,555
21	605	Public Fire Protection Service	29,868	29,345	\$522
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	437,281	12,700,347	(\$12,263,066)
26		Sub-total	\$ 1,152,943	\$ 13,385,931	(\$12,232,988)
27		Total Water Service Revenues	\$ 64,896,162	\$ 77,530,994	(\$12,634,832)
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges	2,095,425	3,066,418	(\$970,993)
30	611	Miscellaneous Service Revenues	120,705	62,225	\$58,480
31	612	Rent from Water Property	-	-	\$0
32	613	Interdepartmental Rents			\$0
33	614	Other Water Revenues	35,828	500,934	(\$465,106)
34	615	Recycled Water Revenues	-	-	\$0
35		Total Other Water Revenues	\$ 2,251,958	\$ 3,629,577	(\$1,377,619)
36	501	Total operating revenues	\$ 67,148,119	\$ 81,160,571	(\$14,012,451)

**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

Stockton

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	85,971	270,506	\$ (184,535)	
4	701	Operation supervision, labor and expenses					\$ -	
5	702	Operation labor and expenses	A	B	626	-	\$ 626	
6	703	Miscellaneous expenses	A		1,869,759	2,163,543	\$ (293,783)	
7	704	Purchased water	A	B	14,009,818	23,387,791	\$ (9,377,973)	
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B	622	245	\$ 376	
10	706	Maintenance of structures and facilities					\$ -	
11	707	Maintenance of structures and improvements	A	B	-	430	\$ (430)	
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	149	-	\$ 149	
19		<b>Total source of supply expense</b>			\$ 15,966,944	\$ 25,822,514	\$ (9,855,570)	
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B	557,904	499,153	\$ 58,752	
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		(2,263)	6,841	\$ (9,105)	
27	724	Pumping labor and expenses	A	B	10,761	12,810	\$ (2,049)	
28	725	Miscellaneous expenses	A		93,218	76,363	\$ 16,855	
					-	-		
					930,436	1,018,937		
29	726	Fuel or power purchased for pumping	A	B	930,436	1,018,937	\$ (88,502)	
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B	118,111	63,584	\$ 54,527	
32	729	Maintenance of structures and equipment					\$ -	
33	730	Maintenance of structures and improvements	A	B	3,425	(7,017)	\$ 10,442	
34	731	Maintenance of power production equipment	A	B			\$ -	
35	732	Maintenance of power pumping equipment	A	B	38,551	93,679	\$ (55,127)	
36	733	Maintenance of other pumping plant	A	B	-	276	\$ (276)	
37		<b>Total pumping expenses</b>			\$ 1,750,142	\$ 1,764,626	\$ (14,484)	

**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

Stockton

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	36,291	35,747	\$ 544	
41	741	Operation supervision, labor and expenses					\$ -	
42	742	Operation labor and expenses	A		230,012	195,098	\$ 34,913	
43	743	Miscellaneous expenses	A	B	40,978	36,953	\$ 4,025	
44	744	Chemicals and filtering materials	A	B	61,970	67,399	\$ (5,429)	
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B	4,596	2,416	\$ 2,180	
47	746	Maintenance of structures and equipment					\$ -	
48	747	Maintenance of structures and improvements	A	B	-	-	\$ -	
49	748	Maintenance of water treatment equipment	A	B	13,094	1,310	\$ 11,784	
50		<b>Total water treatment expenses</b>			\$ 386,940	\$ 338,923	\$ 48,017	
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B	1,480,517	994,073	\$ 486,444	
54	751	Operation supervision, labor and expenses					\$ -	
55	752	Storage facilities expenses	A		3,350	3,502	\$ (152)	
56	752	Operation labor and expenses		B			\$ -	
57	753	Transmission and distribution lines expenses	A		241,347	242,370	\$ (1,022)	
58	754	Meter expenses	A		29,671	104,920	\$ (75,249)	
59	755	Customer installations expenses	A		-	293	\$ (293)	
60	756	Miscellaneous expenses	A		1,129,091	1,022,347	\$ 106,745	
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B	815,784	1,038,234	\$ (222,450)	
63	758	Maintenance of structures and plant					\$ -	
64	759	Maintenance of structures and improvements	A	B	-	38	\$ (38)	
65	760	Maintenance of reservoirs and tanks	A	B	67,711	113,186	\$ (45,475)	
66	761	Maintenance of trans. and distribution mains	A		747,818	1,015,925	\$ (268,106)	
67	761	Maintenance of mains		B			\$ -	
68	762	Maintenance of fire mains	A				\$ -	
69	763	Maintenance of services	A		421,024	421,602	\$ (578)	
70	763	Maintenance of other trans. and distribution plant		B			\$ -	
71	764	Maintenance of meters	A		48,856	36,809	\$ 12,047	
72	765	Maintenance of hydrants	A		-	-	\$ -	
73	766	Maintenance of miscellaneous plant	A		-	-	\$ -	
74		<b>Total transmission and distribution expenses</b>			\$ 4,985,171	\$ 4,993,298	\$ (8,127)	

**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

Stockton

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	686,400	638,156	\$ 48,244	
78	771	Superv., meter read., other customer acct expenses					\$ -	
79	772	Meter reading expenses	A	B	7,020	4,445	\$ 2,575	
80	773	Customer records and collection expenses	A		308,863	287,574	\$ 21,288	
81	773	Customer records and accounts expenses		B			\$ -	
82	774	Miscellaneous customer accounts expenses	A		2,088,838	1,838,783	\$ 250,055	
83	775	Uncollectible accounts	A	B	783,172	270,453	\$ 512,719	
84		<b>Total customer account expenses</b>			<b>\$ 3,874,294</b>	<b>\$ 3,039,411</b>	<b>\$ 834,882</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	375,185	203,861	\$ 171,325	
101	792	Office supplies and other expenses	A	B	104,797	99,892	\$ 4,905	
102	793	Property insurance	A		-	-	\$ -	
103	793	Property insurance, injuries and damages		B			\$ -	
104	794	Injuries and damages	A		134,478	93,135	\$ 41,343	
105	795	Employees' pensions and benefits	A	B	2,367,748	2,230,405	\$ 137,343	
106	796	Franchise requirements	A	B	-	-	\$ -	
107	797	Regulatory commission expenses	A	B	-	-	\$ -	
108	798	Outside services employed	A		(21,565)	2,796	\$ (24,361)	
109	798	Miscellaneous other general expenses		B			\$ -	
110	798	Miscellaneous other general operation expenses					\$ -	
111	799	Miscellaneous general expenses	A		10,082,182	9,677,393	\$ 404,789	
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	72,864	73,247	\$ (384)	
114		<b>Total administrative and general expenses</b>			<b>\$ 13,115,689</b>	<b>\$ 12,380,729</b>	<b>\$ 734,960</b>	
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits					\$ -	
117	811	Rents	A	B	15,788	18,395	\$ (2,606)	
118	812	Administrative expenses transferred - Cr.	A	B	(84,609)	(89,616)	\$ 5,007	
119	813	Duplicate charges - Cr.	A	B			\$ -	
120		<b>Total miscellaneous</b>			<b>\$ (68,821)</b>	<b>\$ (71,222)</b>	<b>\$ 2,400</b>	
121		<b>Total operating expenses</b>			<b>\$ 40,010,358</b>	<b>\$ 48,268,280</b>	<b>\$ (8,257,922)</b>	

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

Line No.	Stockton  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	\$ 1,710,467.29	\$ 1,710,467.29
2	California corporate franchise taxes	\$ (66,742.60)	\$ (66,742.60)			
3	Property taxes	\$ 800,679.77	\$ 800,679.77			
4	Other taxes	\$ 1,047,164.36	\$ 1,047,164.36			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Total	\$ 3,491,568.82	\$ 3,491,568.82	\$ -	\$ -	\$ -

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

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

  

WELLS								Annual Quantities Pumped (AF)	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity (GPM)			
6	007-2	West Side Of Sunnyside Ave. +/- 150' S/O Bradford	3910001-007	16"	36	1050	204		
7	016-1	North Side Of Cherokee Rd. @ Robindale Ave.	3910001-013	16"	43	1000	278		
8	018-1	73 W. Atlee Street Near Commerce	3910001-015	16"	29	600	0		
9	021-1	West Side Of Sanguinetti Lane @ Mistletoe Ave.	3910001-018	16"	41	900	0		
10	021-2	Sanguinetti Lane & Mistletoe Avenue	3910001-132	16"	35	1150	447		
11	035-1	West Side Of Cardinal Ave. & Weber Ave.	3910001-028	16"/30"	51	625	329		
12	036-1	East Side Of Commerce St. Between Fargo & Essex St	3910001-029	16"	32	900	203		
13	052-1	West Side Of Oro Ave. @ Eaglecrest Dr.	3910001-045	16"	47	600	0		
14	059-1	North Side Of Robinhood Dr. +/- 100' W/O Kermit Ln	3910001-050	16" & 30"	36	1350	125		
15	060-1	South Side Of Woodstock Dr. @ Ridgeway Dr.	3910001-051	16" & 30"	36	1800	249		
16	061-1	South Side Of Swain Rd. +/- 75' W/O Glenbrook Ln.	3910001-052	16" & 30"	37	1350	262		
17	062-1	E/S Of Wagner Ave. +/- 100' N/O Section Ave.	3910001-053	30/16"	57	1000	0		
18	063-1	South Side Of Pardee Lane & El Dorado St.	3910001-054	16" & 30"	37	1250	6		
19	066-1	+/- 150' E/O El Dorado St. +/- 150' N/O Ingram St.	3910001-055	16" & 30"	38	1450	325		
20	066-2	+/- 150' E/O El Dorado St. +/- 150' N/O Ingram St.	3910001-056	16" & 30"	34	1500	456		
21	068-1	North Side Of Bianchi Rd. +/- 400' E/O Dorset St.	3910001-058	16" & 30"	36	1600	217		
22	069-1	E. Side Netherton Ave. +/- 400' S/O Farmington Rd.	3910001-059	16"/30"	47	1000	0		
23	069-2	n/a	3910001-060	16"/30"	46	1200	1		
24	070-1	4200 Mariposa Road	3910001-061	560	60	750	0		
25	071-1	West Side Of Coronado Ave. +/- 50' N/O Delivery St	3910001-062	16" & 30"	37	1100	27		
26	075-1	Corner Of Filbert St. & Cherokee Rd.	3910001-063	16"	41	1050	59		
27	076-1	802 Cave Lane	3910001-064	16" & 30"	38	950	161		
28	077-1	East Side Of West Lane +/- 200' S/O East Alpine Av	3910001-065	16" & 30"	34	1700	0		
29	079-1	West Side Of Wilcox Rd. +/- 200' N/O Pepsi Pl.	3910001-067	16"	59	1100	349		
30	085-1	954 Stokes Avenue	3910001-130	16"	53	1800	0		
31	087-1	n/a	3910001-133	16"	61	1500	425		

  

TUNNELS AND SPRINGS					FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum			
32	n/a							
33								
34								
35								
36								

  

Purchased Water for Resale			
37	Purchased from	Stockton East WD	
38	Annual quantities purchased	17969 (AF)	
39	Purchased from	Wheeled	
40	Annual quantities purchased	-66 (AF)	

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

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

Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
A. Collecting reservoirs			
Concrete			
Earth			
Wood			
B. Distribution reservoirs			
Concrete			
Earth			
Wood			
C. Tanks			
Wood			
Metal	9	8,850,000	
Concrete	1	1,830,000	
Total	10	10,680,000	

**SCHEDULE D-3**

**Description of Transmission and Distribution Facilities**

Stockton

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		-	-		-	29,912		125,353	59,117
12	Cast Iron (cement lined)									
13	Concrete		-				-		-	-
14	Copper	222	-	124						
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	-		-	-	-	28,636		640,410	383,330
19	Welded steel									
20	Wood									
21	Other	52	-	41,899	-	465	18,807		341,464	418,446
22	Total	274	-	42,023	-	465	77,355	-	1,107,227	860,893

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								misc	>20	
23	Cast Iron	8,965	32,377	5,842	-		-		-	261,566
24	Cast Iron (cement lined)									-
25	Concrete	-	-	-	790	545	-		63,879	65,214
26	Copper							33		379
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos	18,114	183,606	8,200.00	35,255	26,597	12,682		-	1,336,830
31	Welded steel									-
32	Wood									-
33	Other	13,132	122,043	779	10,107	15,117	4,406	6,764	16,926	1,010,407
34	Total	40,211	338,026	14,821	46,152	42,259	17,088	6,797	80,805	2,674,396

**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	39,684	39,684	0	0
Commercial	3,841	3,795	0	0
Industrial	75	75	0	0
Public authorities	307	305	0	0
Irrigation	73	83	0	0
Other (speci Multiple Reside	8,948	8,957	0	0
Agriculture	0		0	0
Subtotal	52,928	52,899	0	0
Private fire connections	0	0	870	882
Public fire hydrants	0	0	2,828	2,922
Total	52,928	52,899	3,698	3,804

**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	38,982	38,110
3/4 - in		
1 - in	4,375	4,214
1 1/4 - in		
1 1/2 - in	535	514
2 - in	1,036	970
2 1/2 - in		
3 - in	293	237
4 - in	77	75
6 - in	34	33
8 - in	4	4
10 - in	1	1
12 - in		
Other	237	234
Total	45,574	44,392

**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 . . . . .	_____ 2
3. Used, after repair . . . . .	_____ 96
4. Found fast, requiring billing adjustment . . . . .	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	_____ 19,170
2. More than 10, but less than 15 years . . . . .	_____ 9,529
3. More than 15 years . . . . .	_____ 15,720

**SCHEDULE D-7**

**Water Delivered to Metered Customers by Months and Years in 2025 in thousands of CCF(Unit Chosen)<sup>1</sup>  
Stockton - 119**

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	343	315	310	355	393	553	548	2,817
Commercial	129	127	125	142	148	191	201	1,063
Industrial	54	53	50	59	41	65	61	383
Public authorities	28	25	21	28	48	72	89	312
Irrigation	1	1	0	1	2	3	5	13
Other (specify) Other Sales & Svc	0	1	1	0	0	0	1	6
								-
<b>Total</b>	<b>555</b>	<b>521</b>	<b>508</b>	<b>586</b>	<b>632</b>	<b>887</b>	<b>904</b>	<b>4,593</b>

  

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	571	547	443	363	346	2,270	5,087	5,339	
Commercial	199	220	191	141	143	895	1,958	2,100	
Industrial	54	65	70	51	58	298	682	647	
Public authorities	88	107	74	46	29	344	656	761	
Irrigation	4	4	3	2	1	14	27	31	
Other (specify) Other Sales & Svc	1	2	2	2	3	10	16	9	
						-	-	-	
<b>Total</b>	<b>918</b>	<b>946</b>	<b>783</b>	<b>605</b>	<b>580</b>	<b>3,832</b>	<b>8,424</b>	<b>8,887</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 4,058.64

Total population served 182,775

## End of Year Balances in Selected Accounts

Stockton

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

131	Materials and Supplies	<u>\$ 1,225,582.17</u>
100-3	Construction Work in Progress	<u>\$ 15,343,464.15</u>
241	Advances for Construction	<u>\$ 3,578,748.81</u>
265	Contributions in Aid of Construction	<u>\$ 8,229,401.42</u>

**DECLARATION**

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

I, the undersigned \_\_\_\_\_ Tom Scanlon for Craig Stevens  
Name of District Manager or Equivalent (Please Print)

of \_\_\_\_\_ Stockton \_\_\_\_\_ District  
Name of District

of \_\_\_\_\_ California Water Service Company  
Name of Utility

at \_\_\_\_\_ 1602 E. Lafayette St, Stockton, CA 95205  
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