

Received _____

Examined _____

CLASS A
WATER UTILITIES

U# 60-W

2025
ANNUAL REPORT
OF

CALIFORNIA WATER SERVICE COMPANY

(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

1720 NORTH FIRST STREET, SAN JOSE, CALIFORNIA

(OFFICIAL MAILING ADDRESS)

95112

ZIP

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

REPORT MUST BE FILED NO LATER THAN JUNE 15, 2026

TABLE OF CONTENTS

	<u>Page</u>
General Instructions	5
Instructions for Preparation of Selected Financial Data Sheet for All Water Utilities	6
Utility Plant and Capitalization Data	7
Income, Expenses, and Other Data	8
Utility Plant and Capitalization Data - Adjusted to Exclude Non-Regulated Activity	9
Income, Expenses, and Other Data - Adjusted to Exclude Non-Regulated Activity	10
Notes to Adjusted Selected Financial Data Due to Excluding of Non-Regulated Activities	11
Excess Capacity and Non-Tariffed Services	12
General Information	13
Schedule A - Comparative Balance Sheets - Assets and Other Debits	14
Schedule A - Comparative Balance Sheets - Liabilities and Other Credits	15
Schedule B - Income Statement for the Year	16
Schedule A-1 - Account 100 - Utility Plant	17
Schedule A-1a - Account 100.1 - Utility Plant in Service	17-18
Schedule A-1b - Account 101 - Recycled Water Utility Plant	18
Schedule A-1c - Account 302 - Franchises and Consents	18
Schedule A-1d - Account 100.4 - Utility Plant Held for Future Use	19
Schedule A-2 - Account 107 - Utility Plant Adjustments	19
Schedule A-3 - Account 110 - Other Physical Property	19
Schedule A-4 - Rate Base and Working Cash	20
Schedule A-5 - Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves	21
Schedule A-5a - Account 250 - Analysis of Entries in Depreciation Reserve	22
Schedule A-6 - Account 111 - Investments in Affiliated Companies	23
Schedule A-7 - Account 112 - Other Investments	23
Schedule A-8 - Account 113 - Sinking Funds	23
Schedule A-9 - Account 114 - Miscellaneous Special Funds	24
Schedule A-10 - Account 120 - Cash	24
Schedule A-11 - Account 121 - Special Deposits	24
Schedule A-12 - Account 122 - Working Funds	25
Schedule A-13 - Account 123 - Temporary Cash Investments	25
Schedule A-14 - Account 124 - Notes Receivable	25
Schedule A-15 - Account 125 - Accounts Receivable	25
Schedule A-16 - Account 126 - Receivables from Affiliated Companies	26
Schedule A-17 - Account 131 - Materials and Supplies	26
Schedule A-18 - Account 132 - Prepayments	26
Schedule A-19 - Account 133 - Other Current and Accrued Assets	26
Schedule A-20 - Account 140 - Unamortized Debt Discount and Expense	27
Schedule A-21 - Account 240 - Unamortized Premium on Debt	27
Schedule A-22 - Account 141 - Extraordinary Property Losses	28
Schedule A-23 - Account 142 - Preliminary Survey and Investigation Charges	28
Schedule A-24 - Account 143 - Clearing Accounts	28
Schedule A-25 - Account 145 - Other Work in Progress	28
Schedule A-26 - Account 146 - Other Deferred Debits	29
Schedule A-27 - Account 147 - Accumulated Deferred Income Tax Assets	29
Schedule A-28 - Account 150 - Discount on Capital Stock	29
Schedule A-29 - Account 151 - Capital Stock Expense	29

TABLE OF CONTENTS

	Page
Schedule A-30 - Account 200 - Common Capital Stock	30
Schedule A-30a - Account 201 - Preferred Capital Stock	30
Schedule A-30b - Record of Stockholders at End of Year	30
Schedule A-31 - Account 202 - Stock Liability for Conversion	30
Schedule A-32 - Account 203 - Premiums and Assessments on Capital Stock	31
Schedule A-33 - Account 206 - Subchapter S Corporation Accumulated Adjustments Account	31
Schedule A-34 - Account 270 - Capital Surplus (For Use by Corporations Only)	32
Schedule A-35 - Account 271 - Earned Surplus (For Use by Corporations Only)	32
Schedule A-36 - Account 204 - Proprietary Capital (Sole Proprietor or Partnership)	33
Schedule A-37 - Account 205 - Undistributed Profits of Proprietorship or Partnership	33
Schedule A-38 - Account 210 - Bonds	34
Schedule A-39 - Account 211 - Receivers' Certificates	35
Schedule A-40 - Account 212 - Advances from Affiliated Companies	35
Schedule A-41 - Account 213 - Miscellaneous Long-Term Debt	35
Schedule A-42 - Securities Issued or Assumed During Year	35
Schedule A-43 - Account 220 - Notes Payable	36
Schedule A-44 - Account 221 - Notes Receivable Discounted	36
Schedule A-45 - Account 222 - Accounts Payable	36
Schedule A-46 - Account 223 - Payables to Affiliated Companies	36
Schedule A-47 - Account 224 - Dividends Declared	37
Schedule A-48 - Account 225 - Matured Long-Term Debt	37
Schedule A-49 - Account 226 - Matured Interest	37
Schedule A-50 - Account 227 - Customers' Deposits	38
Schedule A-51 - Account 229 - Interest Accrued	38
Schedule A-52 - Account 230 - Other Current and Accrued Liabilities	38
Schedule A-53 - Account 228 - Taxes Accrued	39
Schedule A-54 - Account 241 - Advances for Construction	40
Schedule A-55 - Account 242 - Other Deferred Credits	41
Schedule A-56 - Accounts 254 to 258, Inclusive - Miscellaneous Reserves	41
Schedule A-57 - Account 265 - Contributions in Aid of Construction	42
Schedule A-59 - Account 267 - Accumulated Deferred Income Taxes - Other	43
Schedule A-60 - Account 268 - Accumulated Deferred Investment Tax Credits	43
Schedule B-1 - Account 501 - Operating Revenues	44
Schedule B-1a - Operating Revenues Apportioned to Cities and Towns	44
Schedule B-2 - Account 502 - Operating Expenses - For Class A, B, and C Water Utilities	45-47
Schedule B-3 - Account 506 - Property Losses Chargeable to Operations	48
Schedule B-4 - Account 507 - Taxes Charged During Year	48
Schedule B-5 - Reconciliation of Reported Net Income with Taxable Income for Federal Taxes	49
Schedule B-6 - Account 508 - Income from Utility Plant Leased to Others	50
Schedule B-7 - Account 510 - Rent for Lease of Utility Plant	50
Schedule B-8 - Account 521 - Income from Nonutility Operations	50
Schedule B-9 - Account 522 - Revenues from Lease of Other Physical Property	51
Schedule B-10 - Account 523 - Dividend Revenues	51
Schedule B-11 - Account 524 - Interest Revenues	51
Schedule B-12 - Account 525 - Revenues from Sinking and Other Funds	51
Schedule B-13 - Account 526 - Miscellaneous Nonoperating Revenues	52

TABLE OF CONTENTS

	Page
Schedule B-14 - Account 527 - Nonoperating Revenue Deductions	52
Schedule B-15 - Account 530 - Interest on Long-Term Debt	52
Schedule B-16 - Account 531 - Amortization of Debt Discount and Expense	52
Schedule B-17 - Account 532 - Amortization of Premium on Debt - Cr.	53
Schedule B-18 - Account 533 - Taxes Assumed on Interest	53
Schedule B-19 - Account 534 - Interest on Debt to Affiliated Companies	53
Schedule B-20 - Account 535 - Other Interest Charges	53
Schedule B-21 - Account 536 - Interest Charged to Construction - Cr.	54
Schedule B-22 - Account 537 - Miscellaneous Amortization	54
Schedule B-23 - Account 538 - Miscellaneous Income Deductions	54
Schedule B-24 - Account 540 - Miscellaneous Reservations of Net Income	54
Schedule C-1 - Engineering and Management Fees and Expenses, etc., During Year	55
Schedule C-2 - Compensation of Individual Proprietor or Partner	56
Schedule C-3 - Employees and Their Compensation	56
Schedule C-4 - Record of Accidents During Year	56
Schedule C-5 - Expenditures for Political Purposes	57
Schedule C-6 - Loans to Directors, or Officers, or Shareholders	57
Schedule C-7 - Bonuses Paid to Executives & Officers	57
Schedule D-1 - Sources of Supply and Water Developed	58
Schedule D-2 - Description of Storage Facilities	58
Schedule D-3 - Description of Transmission and Distribution Facilities	59
Schedule D-4 - Number of Active Service Connections	60
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	60
Schedule D-6 - Meter Testing Data	60
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	61
Schedule D-8 - Status with State Board of Public Health	62
Schedule D-9 - Statement of Material Financial Interest	62
Schedule E-1 - Balancing and Memorandum Accounts	63
Schedule E-2 - Description of Low-Income Rate Assistance Program(s)	64
Schedule E-3 - Description of Water Conservation Program(s)	65
Schedule E-4 - Report on Affiliate Transactions	66
Schedule E-5 - For All Water Companies - Safe Drinking Water Bond Act / State Revolving Fund Data	67-69
Schedule E-6 - Facilities Fees Data	70
Declaration	71
Index	72
Attachment A – Customer Service Performance Measures	
Attachment B – Description of Excess Capacity and Non-Tariffed Services	
Attachment C – Directors and Officers of Utility and its Affiliates	
Attachment D – Required References	
Attachment E – Biennial Affiliate Compliance	

GENERAL INSTRUCTIONS

1. One completed and signed electronic copy must be filed **NO LATER THAN JUNE 15, 2026** via email to: **Kevin Truong** at **vt4@cpuc.ca.gov** and **water.division@cpuc.ca.gov**
2. If an electronic copy cannot be filed, provide two signed hard copies by post to:
CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: KEVIN TRUONG
505 VAN NESS AVENUE, ROOM 3200
SAN FRANCISCO, CALIFORNIA 94102-3298
3. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
4. The Declaration on Page 71 must be signed by an authorized officer, partner, or owner.
5. 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.
6. 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.
7. Certain balance sheet and income statement accounts refer to supplemental schedules. Complete the supplemental schedules **FIRST**. The balances in these schedules will then auto-fill the appropriate boxes in the balance sheet/income statement. 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 statements by filling in the uncolored boxes where appropriate.
8. 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.
9. 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.
10. This report must cover the calendar year from January 1, 2025 through December 31, 2025. Fiscal year reports will not be accepted.
- 11 Your company's external auditor information, such as external auditor's name, phone number, email address, and mailing address, must be included in Page 13, Item 12, of this report.

I N S T R U C T I O N S

FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL WATER UTILITIES

To prepare the attached data sheets, refer to the Balance Sheet, Income Statement and supporting detail schedules in the annual report for the required data.

Please follow the instructions below:

1. The CPUC annual report Excel template incorporates links so that the selected data in the Balance Sheet, Income Statement and supporting schedules automatically flow to the financial data sheets.
2. For the financial data sheets that are to be adjusted to exclude non-regulated activity, manually adjust the data to exclude non-regulated activity.

UTILITY PLANT AND CAPITALIZATION DATA

Calendar Year 2025

Name of Utility: California Water Service Company Telephone: (408)-367-8200

Person Responsible for this Report: Thomas Scanlon

		<u>Jan. 1</u>	<u>Dec. 31</u>	<u>Average</u>
UTILITY PLANT DATA				
	Note			
1	Total Utility Plant	A \$ 4,900,983,679	\$ 5,347,589,696	\$ 5,124,286,687
2	Total Utility Plant Reserves	A, B (1,568,864,179)	(1,685,342,265)	(1,627,103,222)
3	Total Utility Plant Less Reserves	A, B 3,332,119,500	3,662,247,430	3,497,183,465
4	Advances for Construction	201,423,352	209,265,050	205,344,201
5	Contributions in Aid of Construction	235,406,123	238,155,259	236,780,691
6	Total Accumulated Deferred Taxes	399,552,182	437,163,616	418,357,899
7				
8				
9				
10	CAPITALIZATION			
11	Common Capital Stock	671,559,881	756,559,881	714,059,881
12	Preferred Capital Stock	-	-	-
13	Earned Surplus	664,270,349	712,877,199	688,573,774
14	Total Capital Stock	1,335,830,231	1,469,437,080	1,402,633,655
15	Total Proprietary Capital (Individual or Partnership)	-	-	-
16	Total Long-Term Debt	C 1,193,015,093	1,321,073,887	1,257,044,490

Note:

- A The difference between this line and the California Water Service Balance Sheet (B/S) is due to non-service benefit cost related to utility plant reported as regulatory assets in B/S based on U.S. GAAP.
- B The difference between this line and the California Water Service B/S is due to cost of removal related to utility plant reserves reported as regulatory liabilities in B/S based on U.S. GAAP.
- C The difference between this line and the California Water Service B/S is due to 1) unamortized debt discount and expense reported as a deduction of LT Debt in B/S based on U.S. GAAP, while it is reported as unamortized debt discount and expense for PUC reporting purpose; 2) Current portion of LT debt is excluded on LT Debt for GAAP, but is included in LT Debt for PUC reporting purpose; 3) DWR loans are treated differently

The Jan. 1 2026 balance changed from Dec. 31 2025 to include Operating Lease Liability and small portion of the Current Maturity of LT Debt

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2025

Name of Utility: California Water Service Company

Telephone: (408)-367-8200

			Annual Amount
INCOME/EXPENSES DATA			
1	Operating Revenues	\$	912,596,248
2	Operating Expenses	\$	562,108,668
3	Depreciation and Amortization	\$	131,212,384
4	Taxes	\$	56,967,169
5	Income from Nonutility Operations (net)	\$	3,532,314
6	Interest on Long-Term Debt	\$	52,794,083
7	Net Income	\$	128,048,474
8			
OPERATING EXPENSES DATA			
10	Source of Supply Expense	\$	272,735,065
11	Pumping Expenses	\$	49,295,584
12	Water Treatment Expenses	\$	21,142,255
13	Transmission and Distribution Expenses	\$	48,054,448
14	Customer Account Expenses	\$	47,044,388
15	Sales Expenses	\$	-
16	Recycled Water Expenses	\$	-
17	Administrative and General Expenses	\$	121,965,466
18	Miscellaneous	\$	1,871,462
19	Total Operating Expenses	\$	562,108,668
20			
OTHER DATA			
23	<u>Active Service Connections</u>	(Exc. Fire Protect.)	
24			
25	Metered Service Connections		
26	Flat Rate Service Connections		
27	Total Active Service Connections		

	Jan. 1	Dec. 31	Annual Average
25	488,562	488,913	488,738
26	1	217	109
27	488,563	489,130	488,847

UTILITY PLANT AND CAPITALIZATION DATA

Adjusted to Exclude Non-Regulated Activity

Calendar Year 2025

Name of Utility: California Water Service Company Telephone: (408)-367-8200

Person Responsible for this Report: Thomas Scanlon

	Note	Jan. 1	Dec. 31	Average
UTILITY PLANT DATA				
1		\$ 4,841,621,196	\$ 5,285,597,116	\$ 5,063,609,156
2		(1,540,964,440)	(1,654,751,543)	\$ (1,597,857,991)
3		3,300,656,757	3,630,845,573	\$ 3,465,751,165
4		201,423,352	209,265,050	\$ 205,344,201
5		232,356,239	234,258,358	\$ 233,307,299
6		398,692,126	436,472,963	\$ 417,582,544
7				
8				
9				
10	CAPITALIZATION			
11		671,559,881	756,559,881	\$ 714,059,881
12		-	-	\$ -
13		664,270,350	712,877,199	\$ 688,573,775
14		1,335,830,231	1,469,437,081	\$ 1,402,633,656
15		-	-	\$ -
16	A	1,185,467,190	1,315,029,276	\$ 1,250,248,233

A The Jan. 1 2026 balance changed from Dec. 31 2025 to include Operating Lease Liability and small portion of the Current Maturity of LT Debt

INCOME, EXPENSES, AND OTHER DATA Adjusted to Exclude Non-Regulated Activity

Calendar Year 2025

Name of Utility: California Water Service Company

Telephone: (408)-367-8200

		Annual Amount
INCOME/EXPENSES DATA		
1	Operating Revenues	\$ 895,020,016
2	Operating Expenses	\$ 547,965,224
3	Depreciation and Amortization	\$ 128,385,442
4	Taxes	\$ 56,556,010
5	Income from Nonutility Operations (net)	\$ 3,532,314
6	Interest on Long-Term Debt	\$ 52,794,083
7	Net Income	\$ 128,048,474
8		
OPERATING EXPENSES DATA		
10	Source of Supply Expense	\$ 264,579,715
11	Pumping Expenses	\$ 48,314,808
12	Water Treatment Expenses	\$ 20,521,429
13	Transmission and Distribution Expenses	\$ 47,604,403
14	Customer Account Expenses	\$ 46,668,235
15	Sales Expenses	\$ -
16	Recycled Water Expenses	\$ -
17	Administrative and General Expenses	\$ 120,769,475
18	Miscellaneous	\$ (492,842)
19	Total Operating Expenses	\$ 547,965,224
20		
OTHER DATA		
21		
22		
23	<u>Active Service Connections</u> (Exc. Fire Protect.)	Annual Average
24		
25	Metered Service Connections	Jan. 1 Dec. 31
26	Flat Rate Service Connections	481,304 481,664
27	Total Active Service Connections	1 217
		481,305 481,881
		481,484 109
		481,593

**Notes to Adjusted Selected Financial Data
Due to Excluding of Non-Regulated Activities**

Instructions: Provide reasons for each adjustment to the Selected Financial Data due to non-regulated activities. Detail this information by name of line item (Gross Plant, Operating Revenues, etc.), account number, dollar amount, and by point in time (end of year, beginning of year, or average).

		1/1/2025			12/31/2025		
	Note	Total	Regulated	Non-regulated activities	Total	Regulated	Non-regulated activities
UTILITY PLANT DATA							
1	Total Utility Plant	4,900,983,679	4,841,621,196	59,362,483	5,347,589,696	5,285,597,116	61,992,579
2	Total Utility Plant Reserves	(1,568,864,179)	(1,540,964,440)	(27,899,740)	(1,685,342,265)	(1,654,751,543)	(30,590,722)
3	Total Utility Plant Less Reserves	3,332,119,500	3,300,656,757	31,462,743	3,662,247,430	3,630,845,573	31,401,857
4	Advances for Construction	201,423,352	201,423,352	-	209,265,050	209,265,050	-
5	Contributions in Aid of Construction	235,406,123	232,356,239	3,049,884	238,155,259	234,258,358	3,896,901
6	Total Accumulated Deferred Taxes	399,552,182	398,692,126	860,056	437,163,616	436,472,963	690,653

CAPITALIZATION							
7	Common Capital Stock	671,559,881	671,559,881	-	756,559,881	756,559,881	(0)
8	Preferred Capital Stock	-	-	-	-	-	-
9	Earned Surplus	664,270,349	664,270,350	(0)	712,877,199	712,877,199	(1)
10	Total Capital Stock	1,335,830,231	1,335,830,231	(0)	1,469,437,080	1,469,437,081	(1)
11	Total Proprietary Capital (Individual or Partnership)	-	-	-	-	-	-
12	Total Long-Term Debt	1,193,015,093	1,185,467,190	7,547,902	1,321,073,887	1,315,029,276	6,044,611

				2025 Annual Amount			
	Note	Total	Regulated	Non-regulated activities			
INCOME/EXPENSES DATA							
13	Operating Revenues	912,596,248	895,020,016	17,576,232			
14	Operating Expenses	562,108,668	547,965,224	14,143,445			
15	Depreciation	131,212,384	128,385,442	2,826,942			
16	Taxes	56,967,169	56,556,010	411,159			
17	Income from Nonutility Operations (net)	3,532,314	3,532,314	-			
18	Interest on Long-Term Debt	52,794,083	52,794,083	-			
19	Net Income	128,048,474	128,048,474	-			

				2025 Annual Amount			
	Note	Total	Regulated	Non-regulated activities			
OPERATING EXPENSES DATA							
20	Source of Supply Expense	272,735,065	264,579,715	8,155,349			
21	Pumping Expenses	49,295,584	48,314,808	980,776			
22	Water Treatment Expenses	21,142,255	20,521,429	620,826			
23	Transmission and Distribution Expenses	48,054,448	47,604,403	450,046			
24	Customer Account Expenses	47,044,388	46,668,235	376,153			
25	Sales Expenses	-	-	-			
26	Recycled Water Expenses	-	-	-			
27	Administrative and General Expenses	121,965,466	120,769,475	1,195,990			
28	Miscellaneous	1,871,462	(492,842)	2,364,305			
	Total Operating Expenses	562,108,668	547,965,224	14,143,445			

Note

- A The non-regulated activities are from City of Hawthorne lease, City of Commerce lease, North West Bakersfield treatment plant, and Grand Oaks.
- B The non-regulated activities are from City of Hawthorne lease, City of Commerce lease, North West Bakersfield treatment plant, South Bakersfield treatment plant, and Grand Oaks.
- C The non-regulated activities are from City of Hawthorne lease, City of Commerce lease, and Grand Oaks.
- D The non-regulated activities are from City of Hawthorne lease and City of Commerce lease.

Note: Grand Oaks has been reported separately in class D CPUC report since 2019.

Excess Capacity and Non-Tariffed Services

NOTE: In D.00-07-018, D.03-04-028, and D. 04-12-023, the CPUC set forth rules and requirements regarding water utilities provision of non-tariffed services using excess capacity. These decisions require water utilities to: 1) file an advice letter requesting Commission approval of that service, 2) provide information regarding non-tariffed goods/services in each companies Annual Report to the Commission.

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2025:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non- tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non- tariffed Goods/ Services (by account)	Regulated Asset Account Number
1	See Attachment B										
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											

GENERAL INFORMATION

1. Name under which utility is doing business: California Water Service Company

2. Official Mailing Address, Phone Number, and Email:
1720 North First Street, San Jose, CA 95112

3. Name and title of person to whom correspondence should be addressed: Email: mkropelnicki@calwater.com
Martin A. Kropelnicki, Chairman, President & Chief Executive Officer Telephone: (408) 367-8200

4. Address where accounting records are maintained:
1720 North First Street, San Jose, CA 95112

5. Service Area (Refer to district reports if applicable): Please refer to district reports

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
Name: Please refer to district reports Email: _____
Address: _____ Telephone: _____

7. OWNERSHIP. Check and fill in appropriate line:
 Individual (name of owner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Corporation (corporate name) California Water Service Company
Organized under laws of (state) California Date: December 21, 1926

Principal Officers:
Name: Martin A. Kropelnicki Title: Chairman, President and Chief Executive Officer
Name: James P. Lynch Title: Senior Vice President, Chief Financial Officer and Treasurer
Name: Michael S. Mares, Jr. Title: Senior Vice President, Operations

8. Names of associated companies: California Water Service Group, New Mexico Water Service Company, Washington Water Service Company, Hawaii Water Service Company, Inc., TWSC, Inc., CWS Utility Services, and HWS Utility Services LLC

9. Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:
Name: Not applicable Date: _____
Name: _____ Date: _____
Name: _____ Date: _____
Name: _____ Date: _____

10. Use the space below for supplementary information or explanations concerning this report:
Not applicable

11. List Name, Grade, and License Number of all Licensed Operators:
See attached schedule

12. List Name, Address, and Phone Number of your company's external auditor:
Name: Deloitte & Touche LLP Telephone: (408) 704-2073
Address: 225 West Santa Clara Street, San Jose, CA 95113-1728

13. This annual report was prepared by:
Name of firm or consultant: Not applicable
Address of firm or consultant: _____
Email address of firm or consultant: _____
Phone Number of firm or consultant: ()

**California Water Service Company
Employee Certification Listing^a**

Certification Type	Number of Licensed Operators
Waste Water Gr. 1	4
Waste Water Gr. 2	6
Waste Water Gr. 3	1
Waste Water Gr. 5	2
Water Distribution Gr. 1	1
Water Distribution Gr. 2	444
Water Distribution Gr. 3	190
Water Distribution Gr. 4	74
Water Distribution Gr. 5	30
Water Treatment Operator Gr. 1	5
Water Treatment Operator Gr. 2	449
Water Treatment Operator Gr. 3	62
Water Treatment Operator Gr. 4	14
Water Treatment Operator Gr. 5	3
Grand Total	1,285

^a Data run as of 1/12/2026

**SCHEDULE A
COMPARATIVE BALANCE SHEETS
Assets and Other Debits**

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		I. UTILITY PLANT			
2	100	Utility Plant*	A-1, A-1a	5,281,435,128	4,841,419,208
3	101	Recycled Water Utility Plant	A-1b	4,161,988	201,988
4	107	Utility Plant Adjustments	A-2	-	-
5		Total Utility Plant		\$ 5,285,597,116	\$ 4,841,621,196
6	250	Reserve for depreciation of utility plant	A-5	(1,632,876,083)	(1,521,316,080)
7	251	Reserve for amortization of limited term utility investments	A-5	(17,258,084)	(15,601,722)
8	252	Reserve for amortization of utility plant acquisition adjustments	A-5	(4,617,376)	(4,046,637)
9	259	Reserve for depreciation and amortization of recycled water utility plant	A-5	-	-
10		Total utility plant reserves		\$ (1,654,751,543)	\$ (1,540,964,440)
11		Total utility plant less reserves		\$ 3,630,845,573	\$ 3,300,656,757
12					
13		II. INVESTMENT AND FUND ACCOUNTS			
14	110	Other Physical Property*	A-3	1,552,551	1,547,701
15	253	Reserve for depreciation and amortization of other property	A-5	-	-
16		Other physical property less reserve		\$ 1,552,551	\$ 1,547,701
17	111	Investments in Affiliated Companies	A-6	-	-
18	112	Other Investments	A-7	130,452,066	123,204,026
19	113	Sinking Funds	A-8	-	-
20	114	Miscellaneous Special Funds	A-9	-	-
21		Total investments and fund accounts		\$ 132,004,617	\$ 124,751,727
22					
23		III. CURRENT AND ACCRUED ASSETS			
24	120	Cash	A-10	27,037,636	29,545,303
25	121	Special Deposits	A-11	556,257	550,809
26	122	Working Funds	A-12	19,009	21,866
27	123	Temporary Cash Investments	A-13	-	-
28	124	Notes Receivable	A-14	-	-
29	125	Accounts Receivable	A-15	201,032,099	177,765,656
30	126	Receivables from Affiliated Companies	A-16	7,041,773	6,018,466
31	131	Materials and Supplies	A-17	15,862,342	16,724,628
32	132	Prepayments*	A-18	36,386,588	37,850,216
33	133	Other Current and Accrued Assets	A-19	-	-
34		Total Current and Accrued Assets		\$ 287,935,705	\$ 268,476,943
35					
36		IV. DEFERRED DEBITS			
37	140	Unamortized Debt Discount and Expense	A-20	5,667,434	5,065,108
38	141	Extraordinary Property Losses	A-22	1,949,877	2,523,746
39	142	Preliminary Survey and Investigation Charges	A-23	-	-
40	143	Clearing Accounts	A-24	377,665	947,304
41	145	Other Work in Progress	A-25	2,601,251	2,435,667
42	146	Other Deferred Debits	A-26	556,918,204	522,102,441
43	147	Accumulated Deferred Income Tax Assets	A-27	119,069,112	115,253,108
44		Total Deferred Debits		\$ 686,583,543	\$ 648,327,376
45		Total Assets and Other Debits		\$ 4,737,369,438	\$ 4,342,212,803

A-41, A-52, and A-55 in the Beginning of Year balances have been reclassified in the current year report. Please see the respective schedules for details.

**SCHEDULE A
COMPARATIVE BALANCE SHEETS
Liabilities and Other Credits**

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
46		I. CORPORATE CAPITAL AND SURPLUS			
47	200	Common Capital Stock	A-30	760,027,178	675,027,178
48	201	Preferred Capital Stock	A-30a	-	-
49	202	Stock Liability for Conversion	A-31	-	-
50	203	Premiums and Assessments on Capital Stock	A-32	-	-
51	206	Subchapter S Corporation Accumulated Adjustments Account	A-33	-	-
52	150	Discount on Capital Stock	A-28	-	-
53	151	Capital Stock Expense	A-29	(3,467,297)	(3,467,297)
54	270	Capital Surplus	A-34	-	-
55	271	Earned Surplus	A-35	712,877,199	664,270,350
56		Total Capital Stock		\$ 1,469,437,081	\$ 1,335,830,231
57					
58		II. PROPRIETARY CAPITAL			
59	204	Proprietary Capital	A-36	-	-
60	205	Undistributed Profits of Proprietorship or Partnership	A-37	-	-
61		Total Proprietary Capital		\$ -	\$ -
62					
63		III. LONG-TERM DEBT			
64	210	Bonds	A-38	1,305,000,000	1,175,000,000
65	211	Receivers' Certificates	A-39	-	-
66	212	Advances from Affiliated Companies	A-40	-	-
67	213	Miscellaneous Long-Term Debt	A-41	10,029,276	10,467,190
68		Total Long-Term Debt		\$ 1,315,029,276	\$ 1,185,467,190
69					
70		IV. CURRENT AND ACCRUED LIABILITIES			
71	220	Notes Payable	A-43	130,000,000	165,000,000
72	221	Notes Receivable Discounted	A-44	-	-
73	222	Accounts Payable	A-45	199,899,074	202,855,489
74	223	Payables to Affiliated Companies	A-46	-	1,000,607
75	224	Dividends Declared	A-47	-	-
76	225	Matured Long-Term Debt	A-48	-	-
77	226	Matured Interest	A-49	-	-
78	227	Customers' Deposits	A-50	1,800,103	1,728,116
79	228	Taxes Accrued	A-53	6,362,438	6,057,416
80	229	Interest Accrued	A-51	10,396,379	7,964,156
81	230	Other Current and Accrued Liabilities	A-52	1,625,793	1,898,874
82		Total Current and Accrued Liabilities		\$ 350,083,786	\$ 386,504,659
83					
84		V. DEFERRED CREDITS			
85	240	Unamortized Premium on Debt	A-21	-	-
86	241	Advances for Construction	A-54	209,265,050	201,423,352
87	242	Other Deferred Credits	A-55	591,332,714	474,659,008
88		Total Deferred Credits		\$ 800,597,764	\$ 676,082,360
		VI. ACCUMULATED DEFERRED TAXES			
	267	Accumulated Deferred Income Taxes Liabilities	A-59	555,542,075	513,945,234
	268	Accumulated Deferred Investment Tax Credits	A-60	1,135,406	1,206,228
		Total Accumulated Deferred Taxes		\$ 556,677,481	\$ 515,151,462
89					
90		VII. RESERVES			
91	254	Reserve for Uncollectible Accounts	A-56	2,813,909	3,624,082
92	255	Insurance Reserve	A-56	-	-
93	256	Injuries and Damages Reserve	A-56	2,224,404	2,275,107
94	257	Employees' Provident Reserve	A-56	5,757,066	4,327,806
95	258	Other Reserves	A-56	490,313	593,667
96		Total Reserves		\$ 11,285,692	\$ 10,820,661
97					
98		VIII. CONTRIBUTIONS IN AID OF CONSTRUCTION			
99	265	Contributions in Aid of Construction	A-57	234,258,358	232,356,239
100		Total Liabilities and Other Credits		\$ 4,737,369,439	\$ 4,342,212,803

SCHEDULE B
Income Statement for the Year

Line No.	Acct.	Account (a)	Schedule Page No. (b)	Amount (c)
1		I. UTILITY OPERATING INCOME		
2	501	Operating Revenues	B-1	895,020,016
3				
4		Operating Revenue Deductions:		
5	502	Operating Expenses	B-2	547,965,224
6	503	Depreciation	A-5	126,826,231
7	504	Amortization of Limited-term Utility Investments	A-5	1,559,211
8	505	Amortization of Utility Plant Acquisition Adjustments	A-5	-
9	506	Property Losses Chargeable to Operations	B-3	-
10	507	Taxes	B-4	56,556,010
11		Total Operating Revenue Deductions		\$ 732,906,676
12		Net Operating Revenues		\$ 162,113,340
13	508	Income from Utility Plant Leased to Others	B-6	-
14	510	Rent for Lease of Utility Plant	B-7	-
15		Total Utility Operating Income		\$ 162,113,340
16				
17		II. OTHER INCOME		
18	521	Income from Nonutility Operations (Net)	B-8	3,532,314
19	522	Revenue from Lease of Other Physical Property	B-9	2,092,575
20	523	Dividend Revenues	B-10	84
21	524	Interest Revenues	B-11	393,208
22	525	Revenues from Sinking and Other Funds	B-12	-
23	526	Miscellaneous Nonoperating Revenues	B-13	28,849,973
24	527	Nonoperating Revenue Deductions	B-14	-
25		Total Other Income		\$ 34,868,155
26		Net Income before Income Deductions		\$ 196,981,495
27				
28		III. INCOME DEDUCTIONS		
29	530	Interest on Long-term Debt	B-15	52,794,083
30	531	Amortization of Debt Discount and Expense	B-16	251,468
31	532	Amortization of Premium on Debt - Cr.	B-17	-
32	533	Taxes Assumed on Interest	B-18	-
33	534	Interest on Debt to Affiliated Companies	B-19	-
34	535	Other Interest Charges	B-20	12,754,636
35	536	Interest Charged to Construction - Cr.	B-21	(2,755,203)
36	537	Miscellaneous Amortization	B-22	-
37	538	Miscellaneous Income Deductions	B-23	5,888,037
38		Total Income Deductions		\$ 68,933,020
39		Net Income / <Loss>		\$ 128,048,474
40				
41		IV. DISPOSITION OF NET INCOME		
42	540	Miscellaneous Reservations of Net Income	B-24	-
43				
44		Balance transferred to Earned Surplus or		\$ 128,048,474
45		Proprietary Accounts scheduled on pages 32-33		

SCHEDULE A-1
Account 100 - 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	100.1	Utility Plant in Service (Schedule A-1a)	4,561,527,114	459,287,434	(24,317,919)	(847)	\$ 4,996,495,782
2	100.2	Utility Plant Leased to Others	-	-	-	-	\$ -
3	100.3	Construction Work in Progress	266,200,959	474,243,926	-	(469,232,953)	\$ 271,211,932
4	100.4	Utility Plant Held for Future Use*	2,464,478	-	-	-	\$ 2,464,478
5	100.5	Utility Plant Acquisition Adjustments	14,518	-	-	(14,518)	\$ -
6	100.6	Utility Plant in Process of Reclassification	11,212,138	50,797	-	-	\$ 11,262,936
7		Total utility plant	\$ 4,841,419,208	\$ 933,582,157	\$ (24,317,919)	\$ (469,248,318)	\$ 5,281,435,128

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

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	57,780	-	-	-	\$ 57,780
3	302	Franchises and Consents	63,550	-	-	-	\$ 63,550
4	303	Other Intangible Plant	22,049,820	2,251,530	(223,474)	4,749	\$ 24,082,625
5		Total Intangible Plant	\$ 22,171,150	\$ 2,251,530	\$ (223,474)	\$ 4,749	\$ 24,203,954
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 42,084,333	\$4,487,799	\$ -	\$ (4,850)	\$ 46,567,282
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	11,449,376	4,755,015	(5,199)	-	\$ 16,199,192
12	312	Collecting and Impounding Reservoirs	901,629	-	-	-	\$ 901,629
13	313	Lake, River and Other Intakes	21,352	-	-	-	\$ 21,352
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	70,922,804	6,938,568	(79,987)	-	\$ 77,781,384
16	316	Supply Mains	7,038,630	-	(30,980)	-	\$ 7,007,650
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 90,333,790	\$ 11,693,583	\$ (116,167)	\$ -	\$ 101,911,206
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	116,740,183	18,166,914	(290,481)	-	\$ 134,616,616
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	347,649,040	58,392,781	(3,502,908)	-	\$ 402,538,912
25	325	Other Pumping Plant	3,525,595	436,413	-	-	\$ 3,962,007
26		Total Pumping Plant	\$ 467,914,817	\$ 76,996,108	\$ (3,793,390)	\$ -	\$ 541,117,535
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	59,793,676	5,438,936	(95,293)	-	\$ 65,137,319
30	332	Water Treatment Equipment	196,396,259	17,570,079	(1,953,943)	-	\$ 212,012,396
31		Total Water Treatment Plant	\$ 256,189,936	\$ 23,009,015	\$ (2,049,236)	\$ -	\$ 277,149,715

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

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	31,659,415	4,744,549	(65,916)	-	\$ 36,338,047
34	342	Reservoirs and Tanks	207,942,525	9,525,533	(827,041)	-	\$ 216,641,017
35	343	Transmission and Distribution Mains	2,012,858,756	173,056,877	(2,933,568)	-	\$ 2,182,982,064
36	344	Fire Mains	341,149	-	-	-	\$ 341,149
37	345	Services	798,454,507	83,447,323	(622,370)	-	\$ 881,279,460
38	346	Meters	148,674,637	14,085,203	(114,648)	-	\$ 162,645,193
39	347	Meter Installations	-	-	-	-	\$ -
40	348	Hydrants	196,818,828	18,046,118	(121,091)	-	\$ 214,743,856
41	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
42		Total Transmission and Distribution Plant	\$ 3,396,749,817	\$ 302,905,603	\$ (4,684,634)	\$ -	\$ 3,694,970,786
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	94,724,742	6,242,275	(150,759)	-	\$ 100,816,257
46	372	Office Furniture and Equipment	126,201,549	22,890,898	(8,842,876)	-	\$ 140,249,571
47	373	Transportation Equipment	34,871,030	5,814,460	(2,824,383)	-	\$ 37,861,107
48	374	Stores Equipment	1,081,267	144,543	(50,754)	-	\$ 1,175,056
49	375	Laboratory Equipment	1,341,856	212,421	(51,387)	-	\$ 1,502,889
50	376	Communication Equipment	2,359,814	456,141	(128,034)	-	\$ 2,687,920
51	377	Power Operated Equipment	1,509,585	143,650	(230,623)	-	\$ 1,422,613
52	378	Tools, Shop and Garage Equipment	22,445,471	2,029,552	(1,159,602)	-	\$ 23,315,420
53	379	Other General Plant	313,512	9,858	(12,599)	-	\$ 310,771
54	380	Leased Property	1,225,746	-	-	(746)	\$ 1,225,000
55		Total General Plant	\$ 286,074,571	\$ 37,943,797	\$ (13,451,018)	\$ (746)	\$ 310,566,603
56							
57		VIII. UNDISTRIBUTED ITEMS					
58	390	Other Tangible Property	8,700	-	-	-	\$ 8,700
59	391	Utility Plant Purchased	-	-	-	-	\$ -
60	392	Utility Plant Sold	-	-	-	-	\$ -
61	395	Recycled Water Depr Plant	-	-	-	-	\$ -
62		Total Undistributed Items	\$ 8,700	\$ -	\$ -	\$ -	\$ 8,700
63		Total Utility Plant in Service	\$ 4,561,527,114	\$ 459,287,434	\$ (24,317,919)	\$ (847)	\$ 4,996,495,782

* The Beginning of Year balance for Recycled Water Depr Plant, presented under Schedule A-1b in the prior year report, also added to Beginning of Year balance for Schedule A-1a to tie to TB and W405P.

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	County of Kern Ordinance F-62	2/1/62	perpetual		20,157
2	City of Bakersfield Ordinance 1541	11/1/64	50		1,157
3	City of Montebello Ord 1529	3/1/74	50		1,981
4	City of Commerce Ordinance No. 92	5/1/65	50		16,603
5	City of Vernon Ord 771	7/1/65	50		978
6	County of Monterey KC 109 Ordinance No. 703	2/1/50	perpetual		226
7	County of Monterey SLN 114 F1303	2/1/50	perpetual		226
8	City of Cupertino Ordinance No. 62	11/1/58	perpetual		501
9	City of Altos F301	3/1/64	perpetual		15,158
10	Town of Los Altos Hills Ordinance No. F137	3/1/68	perpetual		689
11	City of Sunnyvale F468	11/1/55	perpetual		2,356
12	City of San Carlos Ordinance No. 648	11/1/67	perpetual		702
13	County of San Joaquin Ordinance No. 1115	3/1/64	50		1,176
14	City of Visalia		perpetual		1,191
15	City of Rolling Hills Estates Ord 58	11/1/58	perpetual		250
16	CITY OF COMPTON			4/1/00	200
17				Total	\$ 63,550

¹ The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 3.

SCHEDULE A-1d				
Account 100.4 - Utility Plant Held for Future Use				
Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property Will be Placed in Service (c)	Balance End of Year (d)
1	Install 6' chain link fence w/barbed wire & 2-gates	7/1/2011	N/A	20,251
2	Land, Sta 16 addition	10/1/2015	N/A	52,776
3	Land	12/1/2019	N/A	704,689
4	Land, APN 7307-008-053, Address:6157 Long Beach Blvd, Long Beach, CA	10/1/2018	N/A	1,341,642
5	Land, Warren Way & Oakmeadow Rd, Lake Isabella, CA 93240 parcel #485-041-21	5/1/2013	N/A	74,003
6	PR# 1-1 4.7 Acres land, portion of 5.2 acres east of office, well field, Sta. 1	1/1/1949	N/A	57,983
7	PR# 1-50 Charter Oak Blvd. tanksite, E/O Red Oak Ct (Oak Hills)	1/1/1991	N/A	3,999
8	PR# 1-7 4th St Property (.71 acres)	1/1/1963	N/A	36,656
9	PR#1-126 Knapp wellsit (North Los Altos)	1/1/1982	N/A	1,799
10	PR#1-15 Virginia Ave. S/O Mill St. Sta. 12	1/1/1956	N/A	881
11	PR#1-154 Louise Ave & Rodney, wellsit	1/1/1969	N/A	600
12	PR#1-191 Hughes Lane Well Site at S.P.R.R.	1/1/1978	N/A	22,701
13	PR#1-198 Phyllis Ave wellsit, at Melissa Way	1/1/1981	N/A	14,723
14	PR#1-216 Southern Breeze Drive wellsit, at Leisure St.	1/1/1989	N/A	25,670
15	PR#1-38 Portola and Polou Dr. Booster site (Toro Park)	1/1/1982	N/A	2,372
16	PR#1-44 Midvalley wellsit, W/O Mooney	1/1/1972	N/A	5,729
17	PR#1-53 Wellsit at Pampas path, S/O Charter Oak (Oak Hills)	1/1/1991	N/A	1,000
18	PR#1-60 2nd Sta. w/o T St. 70	1/1/1948	N/A	1,473
19	PR#1-87 Greensboro Ct. wellsit, E/O Greensboro Dr.	1/1/1975	N/A	11,933
20	PR#1-89 El Pinal Dr. wellsit, E/O West Lane	1/1/1977	N/A	7,126
21	Purchase Property Sta# 16-APN010-286-005,123 Chestnut	12/1/2009	N/A	76,476
22			Total	\$ 2,464,478

SCHEDULE A-2			
Account 107 - Utility Plant Adjustments			
Line No.	Description of Utility Plant Adjustments (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Not applicable		
2			
		Total	\$ - \$ -

SCHEDULE A-3			
Account 110 - Other Physical Property			
Line No	Name and Description of Property (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	1-113	200	200
2	1-15	6,132	6,132
3	1-27, BURKE ST WELL SITE	3,246	3,246
4	1-60 CALIFORNIA PARK	-	2,276
5	9.3061.104.0034.1965.30874.01-JAN-65	244	244
6	A3186, 1-40	13,843	13,843
7	ACQ 88, PR 1-43, BOLSA KNOLLS	560	560
8	ACQ, PR 1-33	699	699
9	ACQ, PR1-1	-	2,574
10	ACQ, PR1-1	46	46
11	ASSESSMENT	5,930	5,930
12	PR#1-1 Southwest Corner of Chestnut Ave; WO SSF0600 used for land (no WO, conversion)	44,730	44,730
13	Clark Street Sta. 14	2,434	2,434
14	COLLINS - CURB	1,151	1,151
15	COLLINS (SIDEWALK)	485	485
16	Golden Ranch Meadow Well Site	541	541
17	Land	4,154	4,154
18	Land, APN# 060-062-040, 503 5th Ave, Redwood City, CA 94063	1,040,217	1,040,217
19	LAND PRN-237, STA#220	21,508	21,508
20	Land, New Commercial office	331,091	331,091
21	LAND-RALSTON ACQ	100	100
22	N Corner of the PG&E substation on Terven St. Sta. 10	3,883	3,883
23	PR 1-11	284	284
24	PR# 1-21small piece for neighbor parking (leased) Res 11	131	131
25	PR# 1-228 Old Olcese System Area Sta. 207	8,800	8,800
26	PR# 1-42 Terrace Way E/O N St. Sta. 51	525	525
27	PR# 1-6 Reservoir site, Cherokee Rd	421	421
28	PR# 1-9 Diversion Dam site on Arroyo Macho, Mines Rd.	107	107
29	PR# 28 Golf course booster site Sta. 8	107	107
30	PR#1-1 Southwest Corner of Chestnut Ave	4,284	4,284
31	PR#1-116 630 Knotts Sta. 121	6,985	6,985
32	PR#1-129 Portola Wellsite	59	59
33	PR#1-133 Portion of active wellsit, Planz Rd. w/o Agate Sta.137	4,393	4,393
34	PR#1-14 San Mateo TR FR Plant Sta. 15	164	164
35	PR#1-178 South garden system, Moreland & Ream Way Sta. 168	2,522	2,522
36	PR#1-36 Portion of active wellsit Sta. 31	359	359
37	PR#1-47 Chico Airport, Liberator St. S/O Boeing St. 43-01	1,831	1,831
38	PR#1-49 Airport System Sta.45	3,050	3,050
39	PR#1-52 Olympic Blvd. And Downey Rd. Sta. 47	1,467	1,467
40	PR#1-8 Macho Wellsite, Mines Rd S/O Tesla Rd	79	79
41	PR#4 1212 J Street Sta. 6	254	254
42	PR#68 County Center Drive and Packwood Drive Sta. 55	73	73
43	PR1-2	155	155
44	PR1-2 COLLINS ACQ	735	735
45	PR1-29	12,629	12,629
46	PR1-57	5,155	5,155
47	PR1-58	5,660	5,660
48	PR1-6	415	415
49	PR1-74 (FAIRWAY WATER - ACQUISITION)	95	95
50	PR1-8	2,426	2,426
51	PR1-35	349	349
52	Sta. 5 Chain Link Fence Project 4332	891	891
53	Station #69-01	1,128	1,128
54	Station 104-01	909	909
55	SUPP	63	63
56		Total	\$ 1,547,701 \$ 1,552,551

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

Line No.	Acct.	Title of Account (a)	Balance End of Year (b)	Balance Beginning of Year (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	4,782,130,741	4,363,893,815
3		Construction Work in Progress	-	-
4		General Office Prorate	218,642,682	197,966,260
5		Rate Base (Adj. for Dominguez, Antelope Valley and Kern River Valley Net o	12,865,013	13,616,541
6		Plant not Funded by Cal Water (Funded by DWR and SRF Loans)	(11,028,336)	(11,028,336)
7		Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5 + Line 6)	\$ 5,002,610,101	\$ 4,564,448,280
8		Less Accumulated Depreciation		
9		Plant in Service	1,540,217,170	1,433,522,064
10		General Office Prorate	109,100,899	101,176,893
11		Total Accumulated Depreciation (=Line 9 + Line 10)	\$ 1,649,318,069	\$ 1,534,698,957
12		Less Other Reserves		
13		Deferred Income Taxes	370,150,384	348,299,953
14		Deferred Investment Tax Credit	1,122,757	1,190,742
15		Other Reserves	11,011,257	12,627,040
16		Total Other Reserves (=Line 13 + Line 14 + Line 15)	\$ 382,284,398	\$ 362,117,734
17		Less Adjustments		
18		Contributions in Aid of Construction	234,159,125	232,374,549
19		Advances for Construction	208,664,173	200,789,890
20		Other	-	-
21		Total Adjustments (=Line 18 + Line 19 + Line 20)	\$ 442,823,298	\$ 433,164,439
22		Add Materials and Supplies	\$ 15,862,342	\$ 16,724,628
23		Add Working Cash (Tank Painting)	19,494,539	21,476,581
24		Add Working Cash (=Line 37)	101,541,384	97,326,789
25		TOTAL RATE BASE		
26		(=Line 7 - Line 11 - Line 16 - Line 21 + Line 22 + Line 24)	\$ 2,645,588,063	\$ 2,348,518,566

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.
- 3 Line 1 - Plant balances for 1-1-2025 was corrected to exclude Plant held for future use asset balances.

Working Cash				
27		Determination of Operational Cash Requirement		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 599,996,942	\$ 578,515,839
29		Purchased Power & Commodity for Resale*	\$ 271,408,249	\$ 268,290,785
30		Meter Revenues: Bimonthly Billing	\$ 146,667,922	\$ 150,764,276
31		Other Revenues: Flat Rate Monthly Billing	\$ 1,243,385	\$ 1,324,642
32		Total Revenues (=Line 27 + Line 28)	\$ 147,911,307	\$ 152,088,918
33		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.84%	0.87%
34		5/24 x Line 25 x (100% - Line 30)	123,948,582	119,474,409
35		1/24 x Line 25 x Line 30	210,156	209,945
36		1/12 x Line 26	22,617,354	22,357,565
37		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 101,541,384	\$ 97,326,789
		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

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	\$ 1,521,316,080	\$ 15,601,722	\$ 4,046,637	\$ -	-
2	Add: Credits to reserves during year	-	-	-	-	-
3	(a) Charged to Account 503 ⁽¹⁾	126,826,231	-	-	-	-
	(b) Charged to Account 504 ⁽¹⁾	-	1,559,211	-	-	-
	(c) Charged to Account 505 ⁽¹⁾	-	-	-	-	-
4	(d) Charged to Account 265	-	-	-	-	-
5	(e) Charged to clearing accounts	-	-	-	-	-
6	(f) Salvage recovered	452,915	-	-	-	-
7	(g) All other credits ⁽²⁾	13,312,240	308,012	570,739	-	-
8	Total credits	\$ 140,591,386	\$ 1,867,223	\$ 570,739	\$ -	\$ -
9	Deduct: Debits to reserves during year	-	-	-	-	-
10	(a) Book cost of property retired	(25,320,191)	(210,861)	-	-	-
11	(b) Cost of removal	(1,946,616)	-	-	-	-
12	(c) All other debits ⁽³⁾	(1,764,577)	-	-	-	-
13	Total debits	\$ (29,031,383)	\$ (210,861)	\$ -	\$ -	\$ -
14	Balance in reserve at end of year	\$ 1,632,876,083	\$ 17,258,084	\$ 4,617,376	\$ -	\$ -
15						
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:					2.78%
17						
18	(2) CPUC Authorization for Composite Depreciation Rate (CPUC Decision, Resolution, or Advice Letter):					
19						
20	(3) EXPLANATION OF ALL OTHER CREDITS:					
21	Depreciation related to DWR loan asset, current year adjustments					
22						
23						
24						
25						
26						
27	(4) EXPLANATION OF ALL OTHER DEBITS:					
28	Current year adjustments					
29	Cost of removal adjustment					
30						
31						
32						
33						
34						
35	(5) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:					
36	(a) Straight Line ()					
37	(b) Liberalized ()					
38	(1) Double declining balance ()					
39	(2) ACRS ()					
40	(3) MACRS ()					
41	(4) Others ()					
42	(c) Both straight line and liberalized (X)					

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 (Dr.) During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	1,621,610	234,743	(5,199)	-	\$ 1,851,154
3	312	Collecting and Impounding Reservoirs	1,083,428	44,450	-	-	\$ 1,127,878
4	313	Lake, river and Other Intakes	14,996	68	-	-	\$ 15,064
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	35,613,985	2,990,261	(79,987)	(1,751,673)	\$ 36,772,586
7	316	Supply Mains	3,724,806	106,315	(30,980)	-	\$ 3,800,141
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ 42,058,825	\$ 3,375,838	\$ (116,167)	\$ (1,751,673)	\$ 43,566,823
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	56,257,715	5,915,582	(290,481)	(3,384)	\$ 61,879,433
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	-	-	-	-	\$ -
15	324	Pumping Equipment	75,294,990	9,966,767	(3,502,908)	(627,910)	\$ 81,130,939
16	325	Other Pumping Plant	1,021,037	202,172	-	-	\$ 1,223,209
17		Total Pumping Plant	\$ 132,573,742	\$ 16,084,522	\$ (3,793,390)	\$ (631,294)	\$ 144,233,581
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	16,873,909	1,593,750	(95,293)	-	\$ 18,372,366
21	332	Water Treatment Equipment	50,446,376	5,337,883	(1,953,943)	(87,046)	\$ 53,743,271
22		Total Water Treatment Plant	\$ 67,320,285	\$ 6,931,633	\$ (2,049,236)	\$ (87,046)	\$ 72,115,636
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	4,559,173	784,272	(65,916)	-	\$ 5,277,528
26	342	Reservoirs and Tanks	104,214,586	6,592,053	(827,041)	(393,471)	\$ 109,586,128
27	343	Transmission and Distribution Mains	589,015,454	44,927,081	(2,933,568)	(563,140)	\$ 630,445,826
28	344	Fire Mains	274,063	7,676	-	-	\$ 281,739
29	345	Services	322,750,422	31,967,654	(622,370)	(167,718)	\$ 353,927,987
30	346	Meters	62,859,232	3,965,263	(114,648)	32,118	\$ 66,741,966
31	347	Meter Installations	-	-	-	-	\$ -
32	348	Hydrants	56,449,912	3,369,018	(121,091)	(116,851)	\$ 59,580,989
33	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
34		Total Transmission and Distribution Plant	\$ 1,140,122,842	\$ 91,613,017	\$ (4,684,634)	\$ (1,209,062)	\$ 1,225,842,163
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	37,709,946	3,212,871	(150,759)	1	\$ 40,772,058
38	372	Office Furniture and Equipment	75,988,683	14,618,204	(8,842,876)	-	\$ 81,764,012
39	373	Transportation Equipment	19,058,773	1,865,214	(2,824,383)	419,091	\$ 18,518,695
40	374	Stores Equipment	643,133	42,203	(50,754)	-	\$ 634,582
41	375	Laboratory Equipment	102,436	98,929	(51,387)	-	\$ 149,978
42	376	Communication Equipment	(573)	78,936	(128,034)	-	\$ (49,671)
43	377	Power Operated Equipment	573,649	44,148	(230,623)	-	\$ 387,174
44	378	Tools, Shop and Garage Equipment	4,614,979	1,544,175	(1,159,602)	1,706	\$ 5,001,257
45	379	Other General Plant	44,239	10,624	(12,599)	-	\$ 42,264
46	380	Leased Property	612,873	612,873	(1,225,746)	-	\$ -
47	390	Other Tangible Property	(124,063)	-	-	-	\$ (124,063)
48	391	Water Plant Purchased	(996)	-	-	-	\$ (996)
49	395	Recycled Water	17,307	5,284	-	-	\$ 22,591
50		Total General Plant	\$ 139,240,385	\$ 22,133,462	\$ (14,676,764)	\$ 420,797	\$ 147,117,881
52		Total	\$ 1,521,316,080	\$ 140,138,471	\$ (25,320,191)	\$ (3,258,278)	\$ 1,632,876,083

SCHEDULE A-6
Account 111 - Investments in Affiliated Companies

Line No.	Class of Security (a)	Name of Issuing Company (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest and Dividends Received During Year (g)
1	Not applicable						
2							
3							
4							
5							
6							
7			\$ -	\$ -		\$ -	\$ -

SCHEDULE A-7
Account 112 - Other Investments

Line No.	Name and Description of Property (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Investment - Deferred Compensation	22,165,313	24,849,905
2	Insurance Investment - SERP	73,108,022	80,505,196
3	Unregulated Utility Investment	27,930,691	25,096,965
4			
5			
6			
7			
8			
9	Total	\$ 123,204,026	\$ 130,452,066

SCHEDULE A-8
Account 113 - Sinking Funds

Line No.	Name of Fund (a)	Balance Beginning of Year (b)	Additions During Year		Deductions During Year (e)	Balance End of Year (f)
			Principal (c)	Income (d)		
1	Not applicable					\$ -
2						\$ -
3						\$ -
4						\$ -
5						\$ -
6						\$ -
7						\$ -
8						\$ -
9		\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-9
Account 114 - Miscellaneous Special Funds

Line No.	Name of Fund (a)	Balance Beginning of Year (b)	Additions During Year		Deductions During Year (e)	Balance End of Year (f)
			Principal (c)	Income (d)		
1	Not applicable					\$ -
2						\$ -
3						\$ -
4						\$ -
5						\$ -
6						\$ -
7						\$ -
8						\$ -
9	Total	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-10
Account 120 - Cash

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	General Fund (Deposit)	1,942,982	494,874
2	Bank of America Extension Agreements (Disbursement)	(1,274,757)	(1,576,629)
3	Disbursement Funds	(1,654,481)	(832,715)
4	Main General Funds (Deposit and Disbursement)	26,642,673	26,285,261
5	Payroll Funds (Disbursement)	16,628	3,488
6	Flexible Spending Account (Deposit)	(17,951)	(849)
7	Electronic Customer Pay (Deposit)	691,299	4,939
8	Third Party Funds (Deposit)	3,422,280	2,877,178
9	401(K) Stock Fund (Deposit)	1,073	1,895
10	Customer Refunds (Refunds)	(224,443)	(219,805)
11	Total	\$ 29,545,303	\$ 27,037,636

SCHEDULE A-11
Account 121 - Special Deposits

Line No.	Name of Depository (a)	Purpose of Deposit (b)	Balance Beg of Year (c)	Balance End of Year (d)
1	DWR Loans	Restrict Cash	444,011	449,455
2	U.S. Bank	Property Sales	106,797	106,803
3				
4				
5				
6	Total		\$ 550,809	\$ 556,257

SCHEDULE A-12
Account 122 - Working Funds

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Petty Cash Funds	21,866	19,009
2			
3			
4			
5	Total	\$ 21,866	\$ 19,009

SCHEDULE A-13
Account 123 - Temporary Cash Investments

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Not applicable		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-14
Account 124 - Notes Receivable

Line No.	Maker (a)	Date of Issue (b)	Date Payable (c)	Balance Beg of Year (d)	Balance End of Year (e)	Interest Rate (f)	Interest Accrued During Year (g)	Interest Received During Year (h)
1	Not applicable							
2								
3								
4								
5								
6	Total			\$ -	\$ -		\$ -	\$ -

SCHEDULE A-15
Account 125 - Accounts Receivable

Line No.	Acct.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	125-1	Accounts Receivable - Customers including unbilled receivables	155,293,793	169,974,784
2	125-2	Other Accounts Receivable	22,471,862	31,057,315
3				
4				
5	Total		\$ 177,765,656	\$ 201,032,099

SCHEDULE A-16						
Account 126 - Receivables from Affiliated Companies						
Line No.	Due from Whom (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Interest Rate (d)	Interest Accrued During Year (e)	Interest Received During Year (f)
1	Washington Water Service Company	1,840,493	1,230,093	0.00%	-	-
2	Texas Water Service Company, Inc.	2,773,060	4,320,875	0.00%	-	-
3	Hawaii Water Service Company, Inc.	1,032,884	1,009,864	0.00%	-	-
4	California Water Service Group	-	99,805	0.00%	-	-
5	New Mexico Water Service Company	295,134	328,854	0.00%	-	-
6	California Water Utility Services	42,249	-	0.00%	-	-
7	Hawaii Water Utility Services LLC	34,646	52,282	0.00%	-	-
8						
9						
10	Total	\$ 6,018,466	\$ 7,041,773		\$ -	\$ -

SCHEDULE A-17			
Account 131 - Materials and Supplies			
Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	131.1 Materials and Supplies - Utility	16,724,628	15,862,342
2	131.2 Materials and Supplies - Other	-	-
3			
4			
5	Total	\$ 16,724,628	\$ 15,862,342

SCHEDULE A-18			
Account 132 - Prepayments			
Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Prepaid Rent	16,000	23,708
2	Other Prepaid Taxes	285,468	253,550
3	Prepaid Insurance	39,658	152,818
5	Other Prepayments	2,146,667	1,669,664
6	Prepaid Maintenance Fees	-	-
7	Prepaid-Well Rehabilitation	789,369	779,990
8	Prepaid tank coating	25,293,086	23,274,543
9	Software	3,242,679	3,784,374
10	Prepaid P-Card	696,515	730,006
11	Prepaid Water Charge	5,170,714	5,514,375
12	DWR Loan Admin Fee	37,324	36,031
13	Annual Fees-American Water Works Association and National Association of Water Co.	132,736	167,527
4	Short-term Regulatory Asset-other	-	-
14	Total	\$ 37,850,216	\$ 36,386,588

SCHEDULE A-19			
Account 133 - Other Current and Accrued Assets			
Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Not applicable		
2			
3			
4			
5			
6			
7			
8			
9			
10	Total	\$ -	\$ -

SCHEDULE A-20
Account 140 - Unamortized Debt Discount and Expense

Line No.	Designation of long-term debt (a)	Principal amount of securities to which discount and expense, relates (b)	Total discount and expense (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
				From- (d)	To- (e)				
1	Series AAA	20,000,000		8/23/95	11/1/25	3,640		(3,640)	\$ -
2	Series BBB	20,000,000		3/23/99	11/1/28	19,738		(5,124)	\$ 14,614
3	Series CCC	20,000,000		10/24/00	11/1/30	28,592		(4,884)	\$ 23,708
4	Series DDD	20,000,000		9/26/01	11/1/31	42,349		(6,192)	\$ 36,157
5	Series EEE	20,000,000		5/23/02	5/1/32	69,332		(9,480)	\$ 59,852
6	Series OOO	20,000,000		8/31/06	8/31/31	90,372		(13,584)	\$ 76,788
7	Series PPP	100,000,000		12/17/10	12/4/40	1,366,377		(55,297)	\$ 1,311,081
8	Series QQQ	50,000,000		10/13/15	10/15/25	27,009		(27,009)	\$ (0)
9	Series RRR	50,000,000		10/13/15	10/16/45	240,098		(7,389)	\$ 232,709
10	Series SSS	40,000,000		3/11/16	4/16/46	195,447		(5,700)	\$ 189,747
11	Series TTT	10,000,000		3/11/16	4/14/56	53,411		(791)	\$ 52,621
12	Series UUU	300,000,000		9/13/18	Various	290,086		(17,686)	\$ 272,400
13	Series VVV	100,000,000		6/11/19	6/11/29	217,099		(46,489)	\$ 170,610
14	Series WWW	100,000,000		6/11/19	6/11/49	400,618		(9,889)	\$ 390,729
15	Series YYY	100,000,000		6/11/19	6/11/59	842,389		(11,393)	\$ 830,996
16	Series ZZZ	130,000,000		5/11/21	5/11/51	453,750		(11,738)	\$ 442,012
17	Series 1	150,000,000		5/11/21	5/11/61	541,428		(8,368)	\$ 533,060
18	Series 2	125,000,000		1/22/25	10/22/54	183,373	7,722	(3,980)	\$ 187,114
19	Series 3	200,000,000		10/1/25	10/1/55	-	846,072	(2,835)	\$ 843,237
20						\$ 5,065,108	\$ 853,794	\$ (251,467)	\$ 5,667,434

SCHEDULE A-21
Account 240 - Unamortized Premium on Debt

Line No.	Designation of long-term debt (a)	Principal amount of securities to which premium minus expense, relates (b)	Total Net Premium (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
				From- (d)	To- (e)				
1	Not applicable								\$ -
2									\$ -
3									\$ -
4									\$ -
5									\$ -
6									\$ -
7									\$ -
8									\$ -
9									\$ -
10									\$ -
11									\$ -
12									\$ -
13									\$ -
14									\$ -
15									\$ -
16									\$ -
17									\$ -
18						\$ -	\$ -	\$ -	\$ -

SCHEDULE A-22
Account 141 - Extraordinary Property Losses

Line No.	Description of Property Loss or Damage (a)	Total Amount of Loss (b)	Previously Written off (c)	Balance Beg of Year (d)	Written Off During Year		Balance End of year (g)
					Account Charged (e)	Amount (f)	
1	Bakersfield Regulatory Asset (plant held for future use)	1,600,000	1,280,000	320,000		(160,000)	\$ 160,000
2	East LA (#016074) Reg. Asset for 2018 GRC settlement	3,000,000	1,500,000	1,500,000		(300,000)	\$ 1,200,000
3	Bear Gulch (#065566) Reg. Asset for 2018 GRC settlement	469,805	234,901	234,904		(46,980)	\$ 187,923
4	Hermosa Redondo extraordinary property loss	602,798	133,956	468,842		(66,889)	\$ 401,953
5	Total	\$ 5,672,603	\$ 3,148,857	\$ 2,523,746		\$ (573,869)	\$ 1,949,877

* The Extraordinary Property Losses, presented under Schedule A-26 Other Deferred Debits in the prior year report, has been reclassified in the current year report.

SCHEDULE A-23
Account 142 - Preliminary Survey and Investigation Charges

Line No.	Description of Charges (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Not applicable		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-24
Account 143 - Clearing Accounts

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Stores Overhead	549,936	(161,526)
2	Jobbing Accounts	431,504	574,421
3	Miscellaneous Clearing	(34,136)	(35,230)
4			
5	Total	\$ 947,304	\$ 377,665

SCHEDULE A-25
Account 145 - Other Work in Progress

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Retirements In Progress	2,435,667	2,601,251
2			
3			
4			
5	Total	\$ 2,435,667	\$ 2,601,251

SCHEDULE A-26			
Account 146 - Other Deferred Debits			
Line No.	Item (a)	Balance Beg of Year (b)	Balance End of year (c)
1	Federal Tax Regulatory/Deferred Assets	3,684,445	3,145,290
2	California Tax Regulatory/Deferred Assets	175,610,342	197,586,022
3	Regulatory Asset-Well Retirement Obligation	23,841,990	24,608,520
4	Balancing Memorandum Account Asset	83,240,380	54,132,313
5	Regulatory Asset-Accued Vacation	16,666,105	17,434,756
6	Regulatory Asset-Workers Compensation	7,637,000	7,637,000
7	Water Revenue Adjustment Mechanism (WRAM)/MCBA Long-Term Receivable	4,396,839	4,985,227
8	Other LT Assets	1,466,316	1,040,250
9	LT Workers Compensation AR	1,176,000	1,176,000
10	Leased Property-Capital Operating Lease	4,991,355	4,843,024
11	Regulatory Asset-Other	404	316
12	LT Receivables - Leases	110,247	64,938
13	Rate support fund activities	3,790,378	719,863
14	Low income rate assistance	6,119,334	1,930,817
15	Deferred DWR Loan	(39,645)	(39,645)
16	Regulatory Asset-Capital Lease	613,491	(0)
17	Pension/Postretirement Benefits other than Pensions (PBOP) noncurrent asset	188,692,461	237,583,513
18	Notes Receivable	105,000	70,000
19	Total	\$ 522,102,441	\$ 556,918,204

SCHEDULE A-27			
Account 147 - Accumulated Deferred Income Tax Assets			
Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Prepaid Federal Taxes received on contributions	12,698,090	13,140,415
2	Prepaid California Taxes received on contributions	4,723,596	4,989,669
3	Federal Tax Regulatory/Deferred Assets	74,416,169	77,192,998
4	California Tax Regulatory/Deferred Assets	(2,114,872)	(2,117,385)
5	Deferred Tax Asset – NOL	25,530,125	25,863,416
6	Total	\$ 115,253,108	\$ 119,069,112

SCHEDULE A-28			
Account 150 - Discount on Capital Stock			
<p>1. Report the balance at end of year of discount on capital stock for each class and series of capital stock.</p> <p>2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off during the year and specify the account charged.</p>			
Line No.	Class and Series of Stock (a)	Balance Beg of Year (b)	Balance End of year (c)
1	Not applicable		
2			
3	Total	\$ -	\$ -

SCHEDULE A-29			
Account 151- Capital Stock Expense			
<p>1. Report the balance at end of year of capital stock expense for each class and series of capital stock.</p> <p>2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off of capital stock expense and specify the account charged.</p>			
Line No.	Class and Series of Stock (a)	Balance Beg of Year (b)	Balance End of year (c)
1	Common Stock	(3,467,297)	(3,467,297)
2			
3	Total	\$ (3,467,297)	\$ (3,467,297)

SCHEDULE A-30
Account 200 - Common Capital Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common Stock	6,309,570	No Par	6,309,570	675,027,178	760,027,178	-	72,737,407
2								
3								
4								
5								
6				Total	\$ 675,027,178	\$ 760,027,178		\$ 72,737,407

¹ After deduction for amount of reacquired stock held by or for the respondent.

SCHEDULE A-30a
Account 201- Preferred Capital Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Not applicable							
2								
3								
4								
5								
6				Total	\$ -	\$ -		\$ -

¹ After deduction for amount of reacquired stock held by or for the respondent.

SCHEDULE A-30b
Record of Stockholders at End of Year

Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	California Water Service Company	6,309,570	Not applicable	-
2				
3				
4				
5				
6				
7				
8				
9	Total number of shares	6,309,570	Total number of shares	-

SCHEDULE A-31
Account 202 - Stock Liability for Conversion

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Not applicable		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-32
Account 203 - Premiums and Assessments on Capital Stock

Line No.	Class of Stock (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Not applicable		
2			
3			
4			
5			
6			
7			
8			
9	Total	\$ -	\$ -

SCHEDULE A-33
Account 206 - Subchapter S Corporation Accumulated Adjustments Account

Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	
2	Credit:	
3	Net Income	
4	Accounting Adjustments	
5	Not applicable	
6	Debit:	
7	Net Loss	
8	Accounting Adjustments	
9	Dividends	
10		
11	Balance end of year	\$ -

SCHEDULE A-34
Account 270 - Capital Surplus (For use by Corporations only)

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	CREDITS (Give nature of each credit and state account charged)	
3		
4	Not applicable	
5	Not applicable Total credits	\$ -
6	DEBITS (Give nature of each debit and state account credited)	
7		
8		
9		
10	Total debits	\$ -
11	Balance end of year	\$ -

SCHEDULE A-35
Account 271 - Earned Surplus (For use by Corporations only)

Line No.	Acct	Account (a)	Amount (b)
1		Balance beginning of year	\$ 664,270,350
2		CREDITS	
3	400	Credit balance transferred from income account	128,048,474
4	401	Miscellaneous credits to surplus (specify)	-
5			
6		Total credits	\$ 128,048,474
7		DEBITS	
8	410	Debit balance transferred from income account	-
9	411	Dividend appropriations-preferred stock	-
10	412	Dividend appropriations-Common stock	(72,737,407)
11	413	Miscellaneous reservations of surplus	-
12	414	Miscellaneous debits to surplus: Other Comprehensive Loss	(6,704,217)
13		Total debits	\$ (79,441,624)
14		Balance end of year	\$ 712,877,199

SCHEDULE A-36
Account 204 - Proprietary Capital
(Sole Proprietor or Partnership)

Line No.	Item (a)	Amount (b)
1	Balance Beginning of year	
2	CREDITS	
3	Net income for year	
4	Additional investments during year	
5	Other credits (specify)	
6	Not applicable	
7	Total credits	\$ -
8	DEBITS	
9	Net loss for year	
10	Withdrawals during year	
11	Other debits (specify)	
12		
13	Total debits	\$ -
14	Balance end of year	\$ -

SCHEDULE A-37
Account 205 - Undistributed Profits
of Proprietorship or Partnership
(The use of this account is optional)

Line No.	Item (a)	Amount (b)
1	Balance Beginning of year	
2	CREDITS	
3	Net income for year	
4	Other credits (specify)	
5	Not applicable	
6	Total credits	\$ -
7	DEBITS	
8	Net loss for year	
9	Withdrawals during year	
10	Other debits (specify)	
11		
12	Total debits	\$ -
13	Balance end of year	\$ -

SCHEDULE A-38
Account 210 - Bonds

Line No.	Class of Bond (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Balance Beg of Year (e)	Balance End of Year (f)	Rate of Interest (g)	Sinking Fund Added in Current Year (h)	Cost of issuance (i)	Interest Accrued During Year (j)	Interest Paid During Year (k)
1	Series AAA	11/1/95	11/1/25	20,000,000	20,000,000	-	7.28%	-	-	1,213,333	1,456,000
2	Series BBB	3/23/99	11/1/28	20,000,000	20,000,000	20,000,000	6.77%	-	-	1,354,000	1,354,000
3	Series CCC	11/1/00	11/1/30	20,000,000	20,000,000	20,000,000	8.15%	-	-	1,630,000	1,630,000
4	Series DDD	9/26/01	11/1/31	20,000,000	20,000,000	20,000,000	7.13%	-	-	1,426,000	1,426,000
5	Series EEE	5/23/02	5/1/32	20,000,000	20,000,000	20,000,000	7.11%	-	-	1,422,000	1,422,000
6	Series OOO	8/31/06	8/31/31	20,000,000	20,000,000	20,000,000	6.02%	-	-	1,204,000	1,204,000
7	Series PPP	11/17/10	12/1/40	100,000,000	100,000,000	100,000,000	5.50%	-	-	5,500,000	5,500,000
8	Series QQQ	10/13/15	10/15/25	50,000,000	50,000,000	-	3.33%	-	-	1,248,750	1,665,000
9	Series RRR	10/13/15	10/16/45	50,000,000	50,000,000	50,000,000	4.31%	-	-	2,155,000	2,155,000
10	Series SSS	3/11/16	4/16/46	40,000,000	40,000,000	40,000,000	4.41%	-	-	1,764,000	1,764,000
11	Series TTT	3/11/16	4/14/56	10,000,000	10,000,000	10,000,000	4.61%	-	-	461,000	461,000
12	Series VVV	6/11/19	6/11/29	100,000,000	100,000,000	100,000,000	3.40%	-	-	3,400,000	3,400,000
13	Series WWW	6/11/19	6/11/49	100,000,000	100,000,000	100,000,000	4.07%	-	-	4,070,000	4,070,000
14	Series YYY	6/11/19	6/11/59	200,000,000	200,000,000	200,000,000	4.17%	-	-	8,340,000	8,340,000
15	Series ZZZ	5/11/21	5/11/51	130,000,000	130,000,000	130,000,000	2.87%	-	-	3,731,000	3,731,000
16	Series 1	5/11/21	5/11/61	150,000,000	150,000,000	150,000,000	3.02%	-	-	4,530,000	4,530,000
17	Series 2	10/22/24	10/22/54	125,000,000	125,000,000	125,000,000	5.22%	-	-	6,525,000	6,525,000
18	Series 3	10/1/25	10/1/55	200,000,000	-	200,000,000	5.64%	-	-	2,820,000	-
19	Total				\$ 1,175,000,000	\$ 1,305,000,000		\$ -	\$ -	\$ 52,794,083	\$ 50,633,000

SCHEDULE A-39
Account 211 - Receivers' Certificates

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Not applicable		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-40
Account 212 - Advances from Affiliated Companies

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1	Not applicable					
2						
3						
4						
5	Total	\$ -	\$ -		\$ -	\$ -

SCHEDULE A-41
Account 213 - Miscellaneous Long-Term Debt

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	Capital lease	Various	Various	1,226,364	1,552,415	various	66,167	66,167
2	Operating Lease	Various	Various	5,128,134	5,012,642	0.00%		
3	DWR Loan-Excess Revenue & Int.	Misc	Misc	240,851	245,002		-	-
4	DWR Loan-Lakeland	1/1/97	1/1/27	52,931	561	3.37%	1,564	1,564
5	DWR Loan-Squirrel Mountain	4/1/96	1/1/32	173,670	104,670	2.96%	4,880	4,880
6	DWR Loan-Lucerne	12/31/09	12/31/39	3,539,349	3,067,436	0.00%		-
7	DWR Loan-Coast Springs	12/31/08	6/26/28	105,901	46,562	2.60%	2,564	2,564
8	DWR Loan-Kernville			(10)	(10)		-	-
8	Total			\$ 10,467,190	\$ 10,029,276		\$ 75,175	\$ 75,175

SCHEDULE A-42
Securities Issued or Assumed During Year

Line No.	Class of Security (a)	Commission Authorization (b)	Amount Issued During Year (omit cents) (c)	Discount or Premium (d)	Expenses (e)
1	Not applicable				
2					
3					
4					
5	Total		\$ -	\$ -	\$ -

SCHEDULE A-43
Account 220 - Notes Payable

Line No.	In Favor of (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	Bank of America	Various	Various	165,000,000	130,000,000	Floating	11,792,409	11,530,331
2								
3								
4								
5								
6								
7	Total			\$ 165,000,000	\$ 130,000,000		\$ 11,792,409	\$ 11,530,331

SCHEDULE A-44
Account 221 - Notes Receivable Discounted

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Not applicable		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-45
Account 222 - Accounts Payable

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	AP Accrual	85,894,236	90,735,354
2	Developer's Deposit	30,544,835	35,604,940
3	Water Production Cost	29,667,414	27,394,161
4	Short-term Regulatory Balancing	22,863,010	9,387,895
5	Payroll Accrual	20,631,091	22,389,155
6	Benefits	4,158,968	4,719,842
7	Customer Overpayment	3,428,797	3,438,130
8	Contract Retentions	2,241,381	2,914,571
9	Due to Cities	1,591,358	1,594,812
10	PUC Fee Accrual	1,532,645	1,471,420
11	Department of Health Service	723,112	1,369,961
12	Miscellaneous	630,887	363,216
13	Sewer Payable	464,436	104,617
14	Utility User's Tax	(1,516,681)	(1,589,002)
15	Total	\$ 202,855,489	\$ 199,899,074

SCHEDULE A-46
Account 223 - Payables to Affiliated Companies

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1	California Water Service Group (Holding Company)	1,000,607	-		-	-
2	California Water Service Utility Service	-	-		-	-
3						
4						
5						
6						
7	Total	\$ 1,000,607	\$ -		\$ -	\$ -

SCHEDULE A-47
Account 224 - Dividends Declared

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Not applicable		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-48
Account 225 - Matured Long-Term Debt

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Not applicable		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-49
Account 226 - Matured Interest

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Not applicable		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-50
Account 227 - Customers' Deposits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Construction Meter Deposits	1,183,441	1,236,176
2	Lease Deposits	420,308	433,524
3	Construction Meter Deposit - City of Bakersfield	124,367	130,403
4			
5	Total	\$ 1,728,116	\$ 1,800,103

SCHEDULE A-51
Account 229 - Interest Accrued

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	229-1 Interest Accrued on Long-Term Debt	7,911,165	10,072,248
2	229-2 Interest Accrued on Other Liabilities	1,429	1,429
3	229-3 Interest Accrued on Bank Loans	51,563	322,702
4			
5	Total	\$ 7,964,156	\$ 10,396,379

SCHEDULE A-52
Account 230 - Other Current and Accrued Liabilities

Line No.	Description (a)	Balance Beginning of Year (a)	Balance End of Year (b)
1	Escheatment Liability	1,467,659	1,222,645
2	Legal Fee	401,448	370,534
3	DWR Loan - current liability	21,809	24,656
4	DWR Loan - P&L amortization	7,958	7,958
5	Total	\$ 1,898,874	\$ 1,625,793

SCHEDULE A-53
Account 228 - Taxes Accrued

1. This schedule is intended to give particulars of the combined prepaid and accrued tax accounts and to show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the material on which the tax was levied and charged.
2. Taxes, paid during the year and charged direct to final accounts, that is, not charged to prepaid or accrued taxes, should be included in the schedule. Enter the amounts both in columns (d) and (e). The balancing of the schedule is not affected by the inclusion of these taxes.
3. Taxes charged during the year, column (d), include taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to prepaid taxes for proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. If any tax covers more than 1 year, the required information of all columns should be shown separately for each year.
5. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses.
6. See schedule entitled "TAXES CHARGED DURING YEAR," page 48, for a distribution of taxes charged, columns (c) - (f) according to utility departments and accounts.
7. **Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.**

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)	BALANCE END OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)				Taxes Accrued (Account 228) (g)	Prepaid Taxes (Incl. in Acct. 132) (h)
		1	Taxes on real and personal property-accrued				-	-
2	State corporation franchise tax	-	-	(1,179,406)	4,500,000	(3,414,062)	93,468	-
3	State unemployment insurance tax	(168)	-	(158,707)	158,722	(32)	(150)	-
4	Other state and local taxes-accrued	5,964,854	-	(13,622,810)	14,470,634	(834,571)	5,951,600	-
5	Federal unemployment insurance tax	69,297	-	(151,167)	128,460	(6,083)	98,086	-
6	Fed. ins. contr. act (old age retire.)	(4,822)	-	(18,685,333)	22,207,769	(3,519,385)	(7,873)	-
7	Other federal taxes	28,255	-	(20,173,089)	20,122,874	82,576	(4,106)	-
8	Federal income taxes	1	-	(506,580)	8,200,000	(7,924,832)	231,413	-
9	Taxes on real and personal property-prepaid	-	126,114	(3,680,891)	279,224	3,416,063	-	140,510
10	Other state and local taxes-prepaid	-	159,354	(2,402,660)	2,356,346	-	-	113,040
11	Miscellaneous	-	-	(26,214)	26,214	-	-	-
12								
13								
14	Total	\$ 6,057,416	\$ 285,468	\$ (78,364,174)	\$ 93,735,901	\$ (15,708,666)	\$ 6,362,438	\$ 253,550

(g) = (b) - (d) - (e) - (f)

(h) = (c) + (d) + (e) + (f)

SCHEDULE A-54
Account 241 - Advances for Construction

Line No.	Description (a)	Amount (b)
1	Balance beginning of year	201,423,352
2	Additions during year	17,303,685
3	Subtotal - Beginning balance plus additions during year	\$ 218,727,037
4	Charges during year	
5	Refunds:	
6	Percentage of revenue basis	-
7	Proportionate cost basis	9,461,987
8	Present worth basis	-
9	Total refunds	\$ 9,461,987
10	Transfers to Acct 265 - Contributions in Aid of Construction	
11	Due to expiration of contracts	-
12	Due to present worth discount	-
13	Total transfers to Acct. 265	\$ -
14	Securities Exchanged for Contracts (enter detail below)	
15	Subtotal - Charges during year	\$ 9,461,987
16	Balance end of year	\$ 209,265,050

If stock, bonds, etc., were issued in exchange for construction advance contracts give details below:

Line No.	Type of Security or Other Consideration (Other than Cash) (a)	Dividend or Interest Rate (b)	PUC Decision Number (c)	Amount Issued (d)
17	Common stock Not applicable			
18	Preferred stock			
19	Bonds			
20	Other (describe)			
21				
22				

SCHEDULE A-55
Account 242 - Other Deferred Credits

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	LT Liability-Pension & PBOP	256,372,620	313,358,771
2	Tax Cuts and Jobs Act (TCJA) Federal Regulatory Liability	57,757,928	46,400,937
3	Federal Tax Regulatory Liability	47,454,694	56,807,543
4	Regulatory Liability-Well Retirement Obligation	36,356,776	38,308,227
5	Balancing Memo Account Liability	26,271,551	25,987,230
6	Non-service Benefit Regulatory Contributions in Aid of Construction (CIAC) account	17,116,477	22,779,953
7	Deferred Compensation-LT	16,822,306	19,870,409
8	PFAS Settlement Proceeds	-	39,164,192
9	Workmans Compensation-Unfunded Liability	7,213,000	7,213,000
10	Deferred Revenue Contributions-California	3,305,407	3,518,858
11	Regulatory Liability-Conservation Program	3,294,222	5,202,340
12	WRAM/Modified Cost Balancing Account (MCBA) long-term payable	1,530,044	1,582,287
13	FIN 48 liabilities	1,043,127	11,168,885
14	Deferred Revenue Contributions-Federal	637,676	420,895
15	Stock Award LT Liability	169,012	152,032
16	Other LT Liabilities	2,000	87,500
17	State Tax Regulatory Liability	(687,831)	(690,344)
18	Total	\$ 474,659,008	\$ 591,332,714

SCHEDULE A-56
Accounts 254 to 258, Inclusive - Miscellaneous Reserves

Line No.	Account (a)	Balance Beginning of Year (b)	DEBITS		CREDITS		Balance End of Year (g)
			Nature of Items (c)	Amount (d)	Account Charged (e)	Amount (f)	
1	254	3,624,082	Uncollectible Accounts	4,941,010	775	4,130,837	\$ 2,813,909
2	255			-	794	-	\$ -
3	256	2,275,107	Injury & Damages	2,090,646	795	2,039,944	\$ 2,224,404
4	257	4,327,806	Group Health Plan & Workers' Comp	22,026,728	794	23,455,989	\$ 5,757,066
5	258	593,667	Obsolete Material	1,198,934	753/754	1,095,580	\$ 490,313
6		-					\$ -
7	Total	\$ 10,820,661		\$ 30,257,319		\$ 30,722,350	\$ 11,285,692

SCHEDULE A-57
Account 265 - Contributions in Aid of Construction

Line No.	Item (a)	Total All Columns (b)	Contamination Proceeds 265-1 to 265-6		Other 265-7	
			Depreciable (e)	Non-Depreciable (f)	Depreciable (c)	Non-Depreciable (d)
1	Balance beginning of year	\$ 232,356,239	232,196,748	159,491	-	-
2	Add: Credits to account during year					
3	Contributions received during year	\$ 12,187,167	12,187,167	-	-	-
4	Other credits	\$ -	-	-	-	-
5	Total credits	\$ 12,187,167	\$ 12,187,167	\$ -	\$ -	\$ -
6	Deduct: Debits to account during year					
7	Depreciation charges for year	\$ 10,285,049	10,285,049	-	-	-
8	Nondepreciable donated property retired	\$ -	-	-	-	-
9	Other debits	\$ -	-	-	-	-
10	Total debits	\$ 10,285,049	\$ 10,285,049	\$ -	\$ -	\$ -
11	Balance end of year	\$ 234,258,358	\$ 234,098,867	\$ 159,491	\$ -	\$ -

SCHEDULE A-59
Account 267 - Accumulated Deferred Income Taxes Liabilities

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Deferred Federal Income Tax	317,047,207	336,803,959
2	Deferred State Income Tax	196,898,027	218,738,116
3			
4			
5	Total	\$ 513,945,234	\$ 555,542,075

SCHEDULE A-60
Account 268 - Accumulated Deferred Investment Tax Credits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Unamortized Investment Tax Credit	1,206,228	1,135,406
2			
3			
4			
5	Total	\$ 1,206,228	\$ 1,135,406

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
I. WATER SERVICE REVENUES					
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	601,931,028	578,857,025	\$ 23,074,003
4		601-1.2 Residential Low Income Discount (Debit)	-	-	\$ -
5		601-2 Commercial Sales	172,478,830	159,668,781	\$ 12,810,049
6		601-3 Industrial Sales	29,098,310	28,412,477	\$ 685,833
7		601-4 Sales to Public Authorities	49,621,688	44,465,340	\$ 5,156,348
8		Sub-total	\$ 853,129,856	\$ 811,403,623	\$ 41,726,232
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales	45,572	1,071,621	\$ (1,026,049)
11		602-1.2 Residential Low Income Discount (Debit)	-	-	\$ -
12		602-2 Commercial Sales	-	(42)	\$ 42
13		602-3 Industrial Sales	-	-	\$ -
14		602-4 Sales to Public Authorities	3,318,111	2,730,927	\$ 587,184
15		Sub-total	\$ 3,363,684	\$ 3,802,506	\$ (438,823)
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales	368,250	371,325	\$ (3,075)
18		603.2 Flat Rate Sales	-	-	\$ -
19		Sub-total	\$ 368,250	\$ 371,325	\$ (3,075)
20	604	Private Fire Protection Service	7,189,705	6,947,774	\$ 241,931
21	605	Public Fire Protection Service	478,624	460,189	\$ 18,435
22	606	Sales to Other Water Utilities for Resale	56,151	64,414	\$ (8,264)
23	607	Sales to Governmental Agencies by Contracts	-	-	\$ -
24	608	Interdepartmental Sales	-	-	\$ -
25	609	Other Sales or Service	16,447,894	16,258,678	\$ 189,216
26		Balancing account revenue	9,986,821	98,355,418	\$ (88,368,597)
27		WRAM adjustment	110,463	(3,833,061)	\$ 3,943,524
28		MCBA adjustment	-	-	\$ -
29		WRAM/MCBA Interest	2,064,169	3,386,918	\$ (1,322,749)
30		Sub-total	\$ 36,333,827	\$ 121,640,331	\$ (85,306,504)
31		Total Water Service Revenues	\$ 893,195,617	\$ 937,217,785	\$ (44,022,169)
II. OTHER WATER REVENUES					
33	610	Customer Surcharges	-	-	\$ -
34	611	Miscellaneous Service Revenues	999,984	849,433	\$ 150,550
35	612	Rent from Water Property	29,071	11,318	\$ 17,753
36	613	Interdepartmental Rents	-	-	\$ -
37	614	Other Water Revenues	795,346	800,359	\$ (5,013)
38	615	Recycled Water Revenues	-	-	\$ -
39		Total Other Water Revenues	\$ 1,824,400	\$ 1,661,110	\$ 163,290
40	501	Total operating revenues	\$ 895,020,016	\$ 938,878,895	\$ (43,858,879)

SCHEDULE B-1a
Operating Revenues Apportioned to Cities and Towns

Line No.	Location (a)	Operating Revenues (b)
41	Operations by districts ¹	
42	Bakersfield	102,848,547
43	Bay Area Region	118,557,384
44	Bear Gulch	76,586,198
45	Dixon	7,019,522
46	East Los Angeles Region	45,663,717
47	Kern River Valley	8,060,096
48	Livermore	31,541,855
49	Los Altos Suburban	58,306,904
50	Los Angeles County Region	81,700,537
51	Marysville	4,902,439
52	North Valley Region	40,205,236
53	Salinas Valley Region	47,183,955
54	Selma	6,459,716
55	South Bay Region	130,278,540
56	Stockton	67,148,119
57	Travis Airforce Base	3,318,937
58	Visalia	36,692,449
59	Westlake	24,393,129
60	Willows	4,036,228
61	Deferred Revenue WRAM	110,463
62	Balancing Memorandum Account Revenue	6,044
63	Total	\$ 895,020,016

¹ Should be segregated to operating districts.

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

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		732,078	785,752	\$ (53,674)
4	701	Operation supervision, labor and expenses			C	-	-	\$ -
5	702	Operation labor and expenses	A	B		152,464	139,734	\$ 12,730
6	703	Miscellaneous expenses	A			23,343,909	21,161,577	\$ 2,182,332
7	704	Purchased water	A	B	C	240,068,653	234,169,644	\$ 5,899,010
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		121,115	70,564	\$ 50,552
10	706	Maintenance of structures and facilities			C	-	-	\$ -
11	707	Maintenance of structures and improvements	A	B		29,428	2,424	\$ 27,003
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			127,852	100,317	\$ 27,535
17	712	Maintenance of supply mains	A			-	-	\$ -
18	713	Maintenance of other source of supply plant	A	B		4,216	1,012	\$ 3,204
19		Total source of supply expense				\$ 264,579,715	\$ 256,431,024	\$ 8,148,691
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		10,194,634	9,581,808	\$ 612,826
23	721	Operation supervision labor and expense			C	-	-	\$ -
24	722	Power production labor and expenses	A			2,034	2,204	\$ (170)
25	722	Power production labor, expenses and fuel		B		-	-	\$ -
26	723	Fuel for power production	A			53,773	68,034	\$ (14,261)
27	724	Pumping labor and expenses	A	B		358,744	398,033	\$ (39,290)
28	725	Miscellaneous expenses	A			2,218,700	2,137,931	\$ 80,769
29	726	Fuel or power purchased for pumping	A	B	C	31,250,893	33,392,261	\$ (2,141,369)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		2,485,261	2,378,717	\$ 106,544
32	729	Maintenance of structures and equipment			C	-	-	\$ -
33	730	Maintenance of structures and improvements	A	B		291,084	200,538	\$ 90,545
34	731	Maintenance of power production equipment	A	B		-	-	\$ -
35	732	Maintenance of power pumping equipment	A	B		1,361,641	2,082,779	\$ (721,139)
36	733	Maintenance of other pumping plant	A	B		98,045	9,798	\$ 88,247
37		Total pumping expenses				\$ 48,314,808	\$ 50,252,105	\$ (1,937,296)

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

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		6,774,059	6,294,623	\$ 479,435
41	741	Operation supervision, labor and expenses			C	-	-	\$ -
42	742	Operation labor and expenses	A			5,971,812	5,671,318	\$ 300,494
43	743	Miscellaneous expenses	A	B		2,100,169	2,356,924	\$ (256,755)
44	744	Chemicals and filtering materials	A	B		4,496,549	4,541,509	\$ (44,960)
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		708,776	657,723	\$ 51,052
47	746	Maintenance of structures and equipment			C	-	-	\$ -
48	747	Maintenance of structures and improvements	A	B		119,150	41,765	\$ 77,385
49	748	Maintenance of water treatment equipment	A	B		350,915	497,830	\$ (146,915)
50		Total water treatment expenses				\$ 20,521,429	\$ 20,061,693	\$ 459,736
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		8,051,898	8,021,559	\$ 30,339
54	751	Operation supervision, labor and expenses			C	-	-	\$ -
55	752	Storage facilities expenses	A			509,955	283,017	\$ 226,937
56	752	Operation labor and expenses		B		-	-	\$ -
57	753	Transmission and distribution lines expenses	A			2,897,728	2,677,588	\$ 220,140
58	754	Meter expenses	A			989,483	544,744	\$ 444,740
59	755	Customer installations expenses	A			3,215	17,144	\$ (13,929)
60	756	Miscellaneous expenses	A			10,431,010	9,077,187	\$ 1,353,823
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		10,533,924	9,961,435	\$ 572,489
63	758	Maintenance of structures and plant			C	-	-	\$ -
64	759	Maintenance of structures and improvements	A	B		6,283	9,135	\$ (2,852)
65	760	Maintenance of reservoirs and tanks	A	B		4,591,794	3,980,807	\$ 610,987
66	761	Maintenance of trans. and distribution mains	A			4,877,349	4,720,679	\$ 156,670
67	761	Maintenance of mains		B		-	-	\$ -
68	762	Maintenance of fire mains	A			-	-	\$ -
69	763	Maintenance of services	A			3,884,323	4,319,053	\$ (434,730)
70	763	Maintenance of other trans. and distribution plant		B		-	-	\$ -
71	764	Maintenance of meters	A			299,462	328,903	\$ (29,441)
72	765	Maintenance of hydrants	A			511,975	242,433	\$ 269,542
73	766	Maintenance of miscellaneous plant	A			16,004	5,754	\$ 10,250
74		Total transmission and distribution expenses				\$ 47,604,403	\$ 44,189,438	\$ 3,414,965

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

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		14,377,667	13,217,632	\$ 1,160,035
78	771	Superv., meter read., other customer acct expenses			C	-	-	\$ -
79	772	Meter reading expenses	A	B		285,629	217,582	\$ 68,048
80	773	Customer records and collection expenses	A			15,395,666	13,659,251	\$ 1,736,414
81	773	Customer records and accounts expenses		B		-	-	\$ -
82	774	Miscellaneous customer accounts expenses	A			14,489,439	12,819,516	\$ 1,669,923
83	775	Uncollectible accounts	A	B	C	4,130,836	1,829,645	\$ 2,301,191
84	776	Cust Acct Allocation In/Out				(2,011,001)	(1,614,236)	\$ (396,765)
85		Total customer account expenses				\$ 46,668,235	\$ 40,129,390	\$ 6,538,845
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B		-	-	\$ -
88	781	Sales expenses			C	-	-	\$ -
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	C	32,979,836	28,778,612	\$ 4,201,224
101	792	Office supplies and other expenses	A	B	C	13,562,558	11,978,202	\$ 1,584,356
102	793	Property insurance	A			139,041	133,422	\$ 5,619
103	793	Property insurance, injuries and damages		B	C	-	-	\$ -
104	794	Injuries and damages	A			10,261,593	9,662,538	\$ 599,055
105	795	Employees' pensions and benefits	A	B	C	63,930,901	62,261,586	\$ 1,669,315
106	796	Franchise requirements	A	B	C	-	-	\$ -
107	797	Regulatory commission expenses	A	B	C	175,968	500,753	\$ (324,785)
108	798	Outside services employed	A			17,928,358	14,425,924	\$ 3,502,434
109	798	Miscellaneous other general expenses		B		-	-	\$ -
110	798	Miscellaneous other general operation expenses			C	-	-	\$ -
111	799	Miscellaneous general expenses	A			(20,223,634)	(12,039,888)	\$ (8,183,745)
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	2,014,854	1,867,261	\$ 147,593
114		Total administrative and general expenses				\$ 120,769,475	\$ 117,568,409	\$ 3,201,066
115		XI. MISCELLANEOUS						
116	810	Customer surcredits				-	-	\$ -
117	811	Rents	A	B	C	3,156,439	2,941,825	\$ 214,614
118	812	Administrative expenses transferred - Cr.	A	B	C	(3,649,281)	(4,095,621)	\$ 446,339
119	813	Duplicate charges - Cr.	A	B	C	-	-	\$ -
120		Total miscellaneous				\$ (492,842)	\$ (1,153,795)	\$ 660,953
121		Total operating expenses				\$ 547,965,224	\$ 527,478,263	\$ 20,486,961

SCHEDULE B-3
Account 506 - Property Losses Chargeable to Operations

Line No.	Description (a)	Amount
1	Not applicable	
2		
3		
4		
5		
6		
7		
8	Total	\$ -

SCHEDULE B-4
Account 507 - Taxes Charged During Year

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.
3. The accounts to which taxes charged were distributed should be shown in columns (c) to (f). Show both the utility department and number of account charged except for taxes capitalized.
4. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.
5. The total taxes charged as shown in column (b) should agree with the amounts shown by column (d) of schedule entitled "Accrued and Prepaid Taxes," page 39.
6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	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	\$ 20,273,305	20,273,305	-	-	-
2	California corporate franchise taxes	\$ (791,066)	(791,066)	-	-	-
3	Property taxes	\$ 21,612,810	21,612,810	-	-	-
4	Other taxes	\$ 15,460,961	15,460,961	-	-	-
5		\$ -				
6		\$ -				
7		\$ -				
8		\$ -				
9		\$ -				
10		\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ 56,556,010	\$ 56,556,010	\$ -	\$ -	\$ -

SCHEDULE B-5

Reconciliation of Reported Net Income With Taxable Income for Federal Taxes

1. Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.
2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.
3. Show taxable year if other than calendar year from-----to-----.

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 16	128,048,474
2	Reconciling amounts (list first additional income and unallowable deductions, followed by additional	
3	deductions for non-taxable income):	
4	Book Federal Income Tax Expense	20,273,305
5	Book State Income Tax Expense	(791,066)
6		
7	Pre-Tax Book Income	147,530,713
8	Allowance for funds used during construction (AFUDC) - equity	(8,444,072)
9	Book depreciation	128,884,819
10		
11	Transportation equipment	1,881,232
12	Tax depreciation	(84,140,410)
13	AFUDC-equity asset depreciation	734,965
14	Tax repair deduction	(178,962,918)
15	Taxable CIAC - all receipts	7,791,351
16	WRAM/MCBA	-
17	Non-deductible contributions	293,511
18		
19	Prior year CA franchise tax per return	(7,768,432)
20		
21	Change in reserve accounts:	
22	Legal fees, rate change, other legal	(30,913)
23	Bad debts	(824,357)
24	Uninsured losses	(50,702)
25	Workers' compensation	160,000
26	Group health plan	1,269,261
27	Material obsolescence	(103,294)
28	Retirement benefits (SERP)	5,130,777
29	Deferred compensation employees	(34,384)
30	Deferred director fees	202,500
31		
32	Other adjustments:	
33	Prepays current year adj.	(1,737,044)
34	Deferred revenue amortization	(779,536)
35	ACRS property losses	(4,844,112)
36	Life insurance receipt	-
37	Tank painting	151,581
38	Misc. exp - deferred compensation & SERP	(3,884,018)
39	Amortization of retired bond premiums	-
40	Non-deductible meals 100%/50%	640,996
41	Non-deductible dues & penalty	839,166
42	TWSCO (BVRT) Unearned Revenue-Basis	-
43		
44	Sec. 162(m) employee compensation over 1million	2,944,190
45	ASU2016-09 & ESPP	595,921
46	Equity compensation exp (ASC718, FAS123R)	882,560
47	Extension Agreement (Loan Method)	(675,728)
48	Federal tax net income (loss)	\$ 7,653,622
49	Computation of tax:	
50	Calculated Tax at 21%	506,580
51	Investment Tax Credit Gross Amount	-
52		
53	Tax per provision - current	\$ 506,580

SCHEDULE B-6
Account 508 - Income from Utility Plant Leased to Others

Line No.	Acct.	Description of Items (a)	Amount (b)
1	508-1	Revenues from Plant Leased to Others	Not applicable
2	508-2	Expenses of Plant Leased to Others	
3			
4			
5		Total	\$ -

SCHEDULE B-7
Account 510 - Rent for Lease of Utility Plant

Line No.	Description of Items (a)	Amount (b)
1	Not applicable	
2		
3		
4		
5	Total	\$ -

SCHEDULE B-8
Account 521 - Income from Nonutility Operations

Line No.	Description (a)	Revenue (b)	Expenses (c)	Net Income (d)
1	City of Bakersfield	11,045,795	9,674,531	\$ 1,371,263
2	City of Commerce	(43,702)	(40,341)	\$ (3,361)
3	Foothill Estates	23,683	9,487	\$ 14,196
4	Tesoro Viejo Mutual Water	2,622,638	2,413,909	\$ 208,729
5	Preserve at Millerton	-	93,787	\$ (93,787)
6	City of Stockton	16,626	-	\$ 16,626
7	King City Sewer	26,349	4,052	\$ 22,296
8	Willows Sewer	5,607	34	\$ 5,573
9	Great Oaks Water Co.	69,337	10,600	\$ 58,736
10	Job Orders (Inc from repairs performed to another pa	411,036	333,674	\$ 77,362
11	Home Service	1,579,711	25,065	\$ 1,554,646
12	City of Commerce lease	3,808,633	3,086,716	\$ 721,918
13	Hawthorne lease	12,359,037	11,784,164	\$ 574,874
14	Bakersfield Treatment Plant	507,414	1,311,665	\$ (804,251)
15	Grand Oaks	24,648	217,088	\$ (192,441)
16	Other Expenses	(5)	59	\$ (64)
17	Totals	\$ 32,456,805	\$ 28,924,491	\$ 3,532,314

SCHEDULE B-9		
Account 522 - Revenues from Lease of Other Physical Property		
Line No.	Description of Items (a)	Amount (b)
1	Antenna Leases and other Property Leases	2,092,575
2		
3		
4		
5	Total	\$ 2,092,575

SCHEDULE B-10		
Account 523 - Dividend Revenues		
Line No.	Description of Items (a)	Amount (b)
1	SJW Group	84
2		
3		
4		
5	Total	\$ 84

SCHEDULE B-11		
Account 524 - Interest Revenues		
Line No.	Description of Items (a)	Amount (b)
1	Customer Assistance Program and Rate Support Fund Interest	318,927
2	U.S. Bank, and Nationwide Life Insurance Company	74,282
3		
4		
5	Total	\$ 393,208

SCHEDULE B-12		
Account 525 - Revenues from Sinking and Other Funds		
Line No.	Description of Items (a)	Amount (b)
1	Not applicable	
2		
3		
4		
5	Total	\$ -

SCHEDULE B-13
Account 526 - Miscellaneous Nonoperating Revenues

Line No.	Description (a)	Amount (b)
1	Allowance for Funds Used During Construction Equity	7,679,396
2	Market to Market Change	3,884,018
3	Non-service Pension & PBOP (credit)	17,283,342
4	Miscellaneous	3,217
5		
6		
7		
8	Total	\$ 28,849,973

SCHEDULE B-14
Account 527 - Nonoperating Revenue Deductions

Line No.	Description (a)	Amount (b)
1		
2		
3		
4		
5	Total	\$ -

SCHEDULE B-15
Account 530 - Interest on Long-Term Debt

Line No.	Description of Items (a)	Amount (b)
1	Interest on long-term debt	52,794,083
2		
3		
4		
5	Total	\$ 52,794,083

SCHEDULE B-16
Account 531 - Amortization of Debt Discount and Expense

Line No.	Description of Items (a)	Amount (b)
1	Amortization of debt issuance cost	251,468
2		
3		
4		
5	Total	\$ 251,468

SCHEDULE B-17		
Account 532 - Amortization of Premium on Debt - Cr.		
Line No.	Description of Items (a)	Amount (b)
1	Not applicable	
2		
3		
4		
5	Total	\$ -

SCHEDULE B-18		
Account 533 - Taxes Assumed on Interest		
Line No.	Description of Items (a)	Amount (b)
1	Not applicable	
2		
3		
4		
5	Total	\$ -

SCHEDULE B-19		
Account 534 - Interest on Debt to Affiliated Companies		
Line No.	Description of Items (a)	Amount (b)
1	Not applicable	
2		
3		
4		
5	Total	\$ -

SCHEDULE B-20		
Account 535 - Other Interest Charges		
Line No.	Description (a)	Amount (b)
1	Line of credit interest and others	11,792,409
2	DWR Loans	302,740
3	Capital Lease interest	66,167
4	PFAS interest	593,321
5	Total	\$ 12,754,636

SCHEDULE B-21		
Account 536 - Interest Charged to Construction - Cr.		
Line No.	Description of Items (a)	Amount (b)
1	Interest charged to construction (credit)	(2,755,203)
2		
3		
4		
5	Total	\$ (2,755,203)

SCHEDULE B-22		
Account 537 - Miscellaneous Amortization		
Line No.	Description of Items (a)	Amount (b)
1	Not applicable	
2		
3		
4		
5	Total	\$ -

SCHEDULE B-23		
Account 538 - Miscellaneous Income Deductions		
Line No.	Description (a)	Amount (b)
1	Charitable Contribution	1,376,584
2	Community Contribution	454,046
3	Political Contribution	2,182,194
4	New Business	1,272,073
5	Other non-regulated charges	603,140
6	Total	\$ 5,888,037

SCHEDULE B-24		
Account 540 - Miscellaneous Reservations of Net Income		
Line No.	Description of Items (a)	Amount (b)
1	Not applicable	
2		
3		
4		
5	Total	\$ -

SCHEDULE C-1

Engineering and Management Fees and Expenses, etc., During Year

Line No.	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership or person covering supervision and/or management of any department of the respondents affairs such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership	
1	Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year? Answer: Yes _____ No <u> X </u>	
2	Name of each organization or person that was a party to such a contract or agreement Not applicable	
3	Date of original contract or agreement.	Not applicable
4	Date of each supplement or agreement.	Not applicable
	Note: File with the report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.	
5	Amount of compensation paid during the year for supervision or management:	Not applicable
6	To whom paid:	Not applicable
7	Nature of payment (salary, traveling expenses, etc.):	Not applicable
8	Amounts paid for each class of service:	\$ Not applicable
9	Base for determination of such amounts	Not applicable
10	Distribution of payments:	
	(a) Charged to operating expenses	\$ Not applicable
	(b) Charged to capital accounts	\$ _____
	(c) Charged to other accounts	\$ _____
	Total	\$ <u> - </u>
11	Distribution of charges to operating expenses by primary accounts. Number and Title of Account Not applicable	

	Total	_____
12	What relationship, if any, exists between respondent and supervisory and/or managing concerns? Not applicable	

SCHEDULE C-2			
Compensation of Individual Proprietor or Partner			
Do operating expenses include any charge for owner's compensation in the form of salary or wages, rental allowances, or for the use of a private automobile? (If the word "none" truly states the fact it should be given as the answer to this inquiry.)			
Line No.	Nature of Allowance (a)	Account Charged (b)	Amount (c)
1	Not applicable		
2		Total	\$ -

SCHEDULE C-3			
Employees and Their Compensation			
(Charged to Account 502 - Operating Expenses - Schedule B-2)			
Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
1	Employees - Source of supply		
2	Employees - Pumping		
3	Employees - Water treatment		
4	Employees - Transmission and distribution		
5	Employees - Customer account (employees in district offices)	637	
6	Employees - Sales		
7	Employees - Administrative		
8	General officers	17	
9	General office	524	
10	Total	1,178	\$ 132,009.009

SCHEDULE C-4										
Record of Accidents During Year										
Line No.	Date of Accident (a)	TO PERSONS					TO PROPERTY			
		Employees on Duty		Public ¹		Total Number (f)	Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)		Number (g)	Amount (h)	Number (i)	Amount (j)
1	1/7/25						1	3,921		
2	1/30/25						1	-		
3	2/4/25						1	3,247		
4	2/13/25						1	1,503		
5	2/19/25						1	-	1	5,722
6	2/21/25						1	7,464		
7	2/25/25						1	246		
8	2/28/25		1		2	3	1	8,300	2	16,979
9	3/6/25		1			1	1	-		
10	3/12/25		1			1	1	8,483		
11	3/14/25						1	1,911		
12	3/15/25						1	-		
13	3/21/25						1	-		
14	3/28/25						1	3,071		
15	4/22/25		1			1	1	27,090		
16	4/29/25						1	-		
17	5/6/25						1	8,360		
18	5/8/25		1			1	1	10,947		
19	5/14/25						1	10,902		
20	5/15/25						1	-		
21	5/22/25						1	4,721	1	2,204
22	5/23/25						1	-	1	4,603
23	5/26/25						1	13,743		
24	5/28/25						1	5,100	1	20,456
25	5/29/25						1	-		
26	5/30/25						1	-		
27	6/3/25						1	-	1	3,894
28	6/12/25						1	-		
29	6/12/25						1	5,144		
30	6/13/25						1	6,569		
31	6/14/25						1	-		
32	6/17/25				1	1	1	-	1	10,634
33	6/20/25						1	-		
34	7/9/25						1	5,009		
35	7/10/25						1	-		
36	7/15/25						1	-		
37	7/22/25		1			1	1	31,006		
38	7/31/25						1	-		
39	8/8/25						1	-		
40	8/8/25						1	-		
41	8/14/25						1	7,809		
42	8/15/25						1	-	1	3,539
43	8/15/25						1	-		
44	8/18/25		1			1	1	19,333		
45	8/20/25		1			1	1	-		
46	9/9/25						1	3,163		
47	9/16/25						1	-		
48	9/19/25						1	2,593		
49	9/22/25						1	2,220		
50	9/22/25						1	2,261		
51	9/25/25						1	11,335		
52	9/29/25				1	1	1	-		
53	9/29/25						1	-		
54	10/9/25						1	-		
55	10/16/25						1	267		
56	10/23/25						1	4,205	1	190
57	10/31/25						1	5,220		
58	11/5/25						1	6,278		
59	11/12/25						1	-	1	960
60	11/18/25						1	1,970		
61	11/21/25						1	-		
62	11/26/25						1	480		
63	12/3/25						1	-		
64	12/10/25						1	-		
65	12/15/25						1	9,900	1	
66	12/17/25						1	-		
67	12/19/25						1	2,355		
68	12/22/25				1	1	1	130		
69	12/23/25						1	2,689		
70	12/26/25						1	-		
71	12/30/25						1	8,729		
72	Total	-	8	-	5	13	71	\$ 257,673	12	\$ 69,181

¹ Accidents to employees not on duty should be included in "Public" accidents

SCHEDULE C-5		
Expenditures for Political Purposes		
Hereunder report all direct or indirect expenditures incurred or made to elect or defeat a candidate for public office; or to place any measure on the ballot; at any election, or to keep it from being placed on the ballot at any election, or to support or defeat any measure on the ballot; at an election, or to support or defeat any proposed legislation, also name the account or accounts to which the expenditures herein mentioned have been charged. (If the word "none" truly states the fact, it should be given as the answer to this inquiry.)		
1	BCFS Public Affairs	1,471,793
2	Weideman Group In	253,000
3	NOSSAMAN,GUTHNER,KNOX & ELLIOTT, LLP	80,590
4	California Water Association	65,000
5	California Republican Party	60,500
6	California Democratic Party	50,000
7	Governor Newsom's Ballot Measure Committee	50,000
8	ACTUM-CW, LLC	26,250
9	QUORUM ANALYTICS LLC	20,661
10	Gallagher for Lt. Governor 2026	11,800
11	California Water Association PAC	9,800
12	Building Industry Association Greater Valley PAC	8,000
13	Jesse Gabriel for Assembly 2026,	5,900
14	Josh Becker for Senate 2028	5,900
15	Steve Padilla for State Senate 2026	5,000
16	ANNA CABALLERO FOR STATE TREASURER 2026	5,000
17	Friends & Neighbors Continuing Marysville's Momentum – Yes on Measure G	5,000
18	Cottie Petrie-Norris for Assembly 2026	4,000
19	Gallagher for Lt. Governor 2026	3,000
20	Wendy Carrillo for State Senate	2,500
21	Lena Gonzalez for State Controller 2030	2,500
22	Blanca Pacheco for Assembly 2024	2,500
23	Angelique Ashby for Senate 2026	2,500
24	Andrew Coolidge for Assembly 2026	2,500
25	Sasha Renee Perez for Senate 2028	2,500
26	RANSOM FOR ASSEMBLY 2026	2,500
27	Patrick Ahrens for Assembly 2026	2,500
28	Alexandra Macedo for Assembly 2026	2,500
29	Paul Seo for Assembly 2026	2,500
30	John Harabedian for Assembly 2024	2,500
31	Josh Becker for Senate 2028	2,500
32	Joe Patterson for Assembly 2026	2,500
33	Belza for Assembly 2026	2,500
34	Andrae Gonzales for Assembly 2026	1,500
35	Yuba County Republican Party	1,500
36	Eric Alegria for State Senate 2026	1,000
37	COMMITTEE TO ELECT TROY A. BROWN, COUNTY SUPERINTENDENT OF SCHOOLS	1,000
38	Scott Houston for Assembly	500
39	ANTONIO VILLARAIGOSA FOR GOVERNOR 2026	500
40	Total	\$ 2,182,194

SCHEDULE C-6		
Loans to Directors, or Officers, or Shareholders		
Show hereunder the amount of loans to directors, or officers, or shareholders and the terms and conditions of such loans. Among other things, show the name of each director, or officer, or shareholder, receiving a loan or loans, the amount of each loan, the rate of interest payable on such loan or loans, the maturity date of each loan or loans, the security given and the date when the shareholders authorized each loan. If such authorization was given. (If the word "none" truly states the fact, it should be given as the answer to this inquiry.)		
1	Not applicable	
2		
3		
4		
5		
6	Total	\$ -

SCHEDULE C-7		
Bonuses Paid to Executives & Officers		
Show hereunder the amount of bonuses paid to Executives and Officers, both cash and non-cash. List by the name of each Executive or Officer receiving the bonus, the dollar value of that bonus, and a description of the bonus if it is non-cash.		
1		
2		
3		
4		
5		
6	Total ^a	\$ 5,043,867

^a Includes short-term incentive (cash bonuses)

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

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	See Schedule D-1 Details by District								
2									
3									
4									
5									

WELLS							Annual Quantities Pumped(Unit) ²	Remarks	
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²			
6	See Schedule D-1 Details by District								
7									
8									
9									
10									

TUNNELS AND SPRINGS					FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks	
Line No.	Designation	Location	Number		Maximum	Minimum			
11	See Schedule D-1 Details by District								
12									
13									
14									
15									

Purchased Water for Resale	
16	Purchased from
17	Annual quantities purchased (Unit chosen) ²
18	See Schedule D-1 Details by District
19	

* 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)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth	3	241,000,000	
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood	35	2,681,000	
11	Metal	333	244,833,548	
12	Concrete	43	43,755,800	
13	Total	414	532,270,348	

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

STREAMS									FLOW IN(unit) ²				Annual Quantities Diverted (AF)	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions		Annual Quantities Diverted (AF)	Remarks					
				Claim	Capacity	Max.	Min.							
1		NW Treatment Plant	Kern River						1646					
2		BK Treatment Plant-BK	Kern River						5924					
WELLS									Annual Quantities Pumped (AF)	Remarks				
Line No.	At Plant (Name or Number)	Location		Number	Dimensions	Depth to Water	Pumping Capacity (GPM)	Annual Quantities Pumped (AF)			Remarks			
Bakersfield														
3	002-10	E/S Of "Q" Street, +/- 75' N/O Truxton Avenue.		1510003-002	26/16/12"	185	630	769						
4	003-4	S/E Corner Of "F" And 16Th Streets.		1510003-003	30/16"	189	n/a	251						
5	005-5	S/S Of 20Th Street Between Cedar And "A" Streets.		1510003-004	30/16"	186	800	765						
6	007-7	E/S Of "N" Street, +/- 75' N/O 21St Street.		1510003-005	30/16"	221	1300	1,855						
7	010-2	N/S Of 8Th Street, +/- 200' E/O "R" Street.		1510003-006	30/16"	233	815	33						
8	022-2	N/E Corner Of "Q" Street & Espee Street.		1510003-008	30/16"	197	825	-						
9	029-2	E/S Of Eye Street, +/- 75' N/O 28Th Street.		1510003-009	30/16"	n/a	625	374						
10	032-2	N/E Corner Of "R" Street & 4Th Street.		1510003-011	30/16"	n/a	700	787						
11	033-2	N/S Of 33Rd Street, +/- 150' E/O San Dimas Street. Enter From Alley On North Side.		1510003-012	16/12"	178	600	-						
12	034-2	S/S Of 34Th Street, +/- 1000' E/O San Dimas Street.		1510003-013	30/16"	n/a	500	-						
13	035-2	N/S Of Brundage Lane, +/- 250' E/O "P" Street.		1510003-014	30/16"	n/a	700	-						
14	036-2	N/E Corner Of 3Rd Street & "V" Street.		1510003-015	30/16"	n/a	900	949						
15	037-1	S/W Corner Of N. Inyo Street & Goodman Street.		1510003-016	16"	n/a	500	-						
16	039-2	S/S Of 14Th Street, +/- 75' E/O "S" Street.		1510003-017	16/12"	n/a	700	-						
17	040-2	Alley S/O California Avenue Between "S" & "T" Streets.		1510003-018	30/16"	229	1100	255						
18	041-2	S/S Of California Avenue @ Kern Island Canal.		1510003-019	30/16"	n/a	840	-						
19	042-2	W/S Of "R" Street @ 14Th Street.		1510003-020	30/16"	223	750	23						
20	043-2	S/S Of 6Th Street, +/- 100' W/O "N" Street.		1510003-021	30/16"	n/a	1000	735						
21	044-1	W/S Of Gage Street @ Knotts Street.		1510003-022	16"	n/a	450	-						
22	047-2	N/S Of Chester Lane, +/- 75' W/O Real Road.		1510003-024	30/16"	187	700	726						
23	049-03	n/a		1510003-031	n/a	213	n/a	760						
24	054-2	N/S Of Lafrance Drive, +/- 75' E/O South "H" Street.		1510003-031	30/16"	228	1000	795						
25	062-2	E/S Of Eye Street, +/- 50' S/O 11Th Street.		1510003-038	30/16"	225	830	742						
26	064-1	S/S Of 21St Street, +/- 100' W/O "R" St. - 715 21St Street		1510003-039	30/16"	n/a	900	-						
27	066-2	S/S Of Terrace Way @ Bernita Avenue.		1510003-041	30/16"	n/a	1000	-						
28	071-1	S/S Of Bernard Street Between Elmira Street & Wendell Avenue.		1510003-044	16"	n/a	525	-						
29	077-2	Jones Road & Bloomquist		1510003-048	30/16"	221	975	38						
30	078-1	S/W Corner Of Lake & Sacramento Streets.		1510003-049	16"	233	275	-						
31	079-1	S/S Of Chico Street, +/- 100' E/O Kern Street.		1510003-050	16"	179	1100	-						
32	081-1	E/S Of "A" Street @ 3Rd Street.		1510003-051	28/16"	220	750	36						
33	081-2	E/S Of "A" Street @ 3Rd Street.		1510003-052	30/16"	215	750	998						
34	082-1	Alley N/O Spruce Street		1510003-053	16/12"	189	625	55						
35	083-1	W/S Of Clyde Street, +/- 75' N/O Wilkins Street.		1510003-054	28/16/12"	n/a	1000	-						
36	085-2	N/S Of Melwood Street, +/- 800' E/O Lotus Lane.		1510003-055	16"	253	550	396						
37	086-1	W/S Of Castro Lane, +/- 200' N/O Wood Lane.		1510003-056	28/16/12"	n/a	550	-						
38	087-1	E/S Of River Blvd. +/- 250' S/O Panorama		1510003-057	16"	n/a	700	-						
39	088-1	N/W Corner Of Wilson Road & So. "J" Street		1510003-058	30/16"	257	800	0.0017						
40	089-1	E/S Of Gamsey Avenue, +/- 200' S/O Gamsey Lane.		1510003-059	30/16"	198	500	629						
41	092-1	N/S Of Dracena Street, +/- 200' W/O "H" Street.		1510003-061	30/16"	232	875	-						
42	094-1	W/S Of River Blvd. @ Jeffery Street.		1510003-063	16"	n/a	300	-						
43	095-1	S/S Of Ming Avenue, +/- 200' E/O So. "M" Street.		1510003-064	30/16"	n/a	1000	-						
44	097-1	S/E Corner Of University Avenue & Bucknell Street.		1510003-065	16"	n/a	600	-						
45	098-1	N/S Of Truxton Avenue, +/- 150' W/O Kern Street.		1510003-066	16"	253	900	-						
46	099-1	N/S Of 9Th Street, +/- 100' W/O Tulare Street.		1510003-067	16"	n/a	1200	-						
47	101-1	S/S Of Planz Road, +/- 50' W/O Chester Avenue.		1510003-068	30/16"	252	725	50						
48	102-1	W/S Of South King Street & Brundage Freeway.		1510003-069	16"	246	1025	1,288						
49	105-1	E/S Of South Real Road, +/- 200' N/O Belle Terrace.		1510003-072	30/16"	n/a	875	784						
50	106-1	The Alley S/O Stockdale Highway, +/- 400' W/O Mcdonald Street.		1510003-073	30/16"	n/a	725	-						
51	107-1	E/S Of Haley Street, +/- 100' S/O Noble Avenue.		1510003-074	16"	n/a	550	-						
52	108-1	S/S Of Jeffery Street @ Berger Street.		1510003-075	16"	n/a	500	-						
53	111-1	N/S Of Cunha Street, +/- 100' E/O Solano Drive.		1510003-078	16"	n/a	n/a	-						
54	112-1	S/W Corner Of Wilson Road & Hughes Lane.		1510003-079	30/16"	n/a	750	-						
55	113-1	E/S Of Castro Lane, +/- 800' N/O Echo Avenue.		1510003-080	30/16"	n/a	1100	-						
56	114-1	S/S Of Hendricks Lane, +/- 200' W/O South "H" Street.		1510003-081	30/16"	n/a	1000	-						
57	117-1	N/W Corner Of Irene & North Tulare Street.		1510003-083	16"	n/a	n/a	-						
58	118-1	32Nd Street Alley @ Clafin Way.		1510003-084	16"	179	1200	-						
59	119-1	N/S Of Terrace Way, +/- 225' E/O Dobrusky Drive.		1510003-085	30/16"	n/a	1200	-						
60	120-1	W/S Of "C" Street, +/- 75' N/O 24Th Street.		1510003-086	16"	169	1100	-						
61	123-1	Kern Island Road +/- 300' N/O White Lane		1510003-088	n/a	250	n/a	435						
62	123-2	W/S Of So. "H" St. +/- 300' N/O White Lane		1510003-089	16"	243	1400	730						
63	125-1	S/S Of Casa Loma Drive, +/- 400' E/O Madison Street.		1510003-091	16"	264	725	790						
64	126-1	N/E Corner Of 21St Street & "C" Street.		1510003-092	16"	193	600	47						
65	127-1	W/S Of "L" Street, +/- 350' N/O 34Th Street.		1510003-093	16"	164	1000	-						
66	128-1	S/S Of Ivan Avenue, +/- 200' W/O Sandra Drive.		1510003-094	30/16"	233	800	410						
67	129-1	W/S Of Hughes Lane, +/- 200' S/O Planz Road.		1510003-095	30/16"	233	650	264						
68	130-1	E/S Of Stine Road, +/- 100' S/O Cork Lane.		1510003-096	30/16"	223	825	121						
69	132-1	East End Of Derrell Avenue @ Brundage Freeway.		1510003-097	16"	253	1150	1,434						
70	133-1	W/S Of Madison Street, +/- 75' N/O Hayes Street.		1510003-098	16"	250	1400	23						
71	134-1	E/S Of Seville Street @ Madrid Avenue.		1510003-099	30/16"	233	1000	386						
72	135-1	1001 S. Madison Street @ East Belle Terrace.		1510003-100	16"	227	1200	89						
73	136-1	N/S Of Wilson Road, +/- 600' W/O Real Road.		1510003-101	30/16"	n/a	900	-						
74	137-1	N/S Of Planz Road, +/- 100' W/O Agate Street.		1510003-102	30/16"	226	1250	-						
75	138-1	E/S Of Union Avenue, +/- 175' N/O Casa Loma Drive.		1510003-103	16"	244	1450	-						
76	139-1	E/S Of Kelly Street, +/- 95' N/O La France Drive.		1510003-104	30/16"	n/a	1250	-						
77	140-1	503 26Th Street		1510003-105	16"	203	800	61						
78	141-1	W/S Of Elm Street, +/- 800' N/O Amber Court.		1510003-106	16"	129	950	31						
79	142-1	E/S Of South Real Road, +/- 75' N/O Reeder Avenue.		1510003-107	26/12"	n/a	460	0.27						
80	143-1	S/S Of White Lane @ Pontiac Sreet.		1510003-108	30/16"	230	800	37						
81	144-1	S/S Of Belle Terrace, +/- 400' W/O South "H" Street.		1510003-109	30/16"	n/a	950	-						

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

WELLS								Annual Quantities Pumped (AF)	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity (GPM)			
82	145-1	E/S Of Hughes Lane, +/- 200' N/O Terrace Way.	1510003-110	30/16"	230	775	622		
83	146-1	S/S Of Pacheco Road Between Stine @ Akers Road.	1510003-111	30/16"	190	2000	1,354		
84	146-2	S/S Of Pacheco Road Between Stine & Akers Road.	1510003-112	30/16"	228	1920	527		
85	146-3	S/S Of Pacheco Road Between Stine & Akers Roads.	1510003-113	n/a	228		438		
86	146-4	S/S Of Pacheco Road Between Stine & Akers Roads.	1510003-114	30/16"	227	1900	404		
87	146-5	S/S Of Pacheco Road Between Stine & Akers Roads.	1510003-115	30/16"	229	2000	518		
88	149-1	N/S Of Soranno Avenue, +/- 200' E/O Akers Road.	1510003-117	30/16"	226	900	272		
89	150-1	S/S Of Truxton Avenue, +/- 400' W/O Oak Street.	1510003-118	16"	175	1200	4		
90	151-1	S/S Of Orin Way, +/- 400' E/O Buck Owens Blvd.	1510003-119	16"	153	580	9		
91	153-1	N/S Of Dobrusky Street, +/- 300' W/O "N" Street.	1510003-121	30/16"	n/a	775	-		
92	154-1	4500 Marella Way, +/- 75' E/O Montclair Street.	1510003-122	30/16"	187	650	963		
93	156-1	S/S Of Alum Avenue, +/- 150' E/O Real Road.	1510003-124	42/30/16"	237	750	13		
94	157-1	S/E Corner Of Edmonton Street & Wilson Road.	1510003-125	30/16"	232	1200	218		
95	158-1	1908 Hasti Acres Drive @ Buckley Way.	1510003-126	30/16"	220	1000	248		
96	159-1	S/E Corner Of Texas & Bliss Streets.	1510003-127	16"	254	1000	-		
97	160-1	S/S Of Planz Road @ Shellmacher Avenue.	1510003-128	12"	n/a	300	-		
98	161-1	3400 Oliver Street	1510003-129	14	229	200	-		
99	163-1	S/S Of Rexland Dr. +/- E/O Garber Way	1510003-130	14"	n/a	550	-		
100	164-1	N/S Of Sperry Street, +/- 75' W/O Don Street.	1510003-131	14"	n/a	725	-		
101	167-1	S/S Of Pacheco Road On The E/S Of Hwy. 99.	1510003-134	14"	n/a	600	-		
102	177-1	4613 Siam Court, +/- 600' S/O Calcutta Drive.	1510003-143	30/16"	235	335	-		
103	180-1	S/S Of Country Wood Lane, +/- 200' E/O Country View Lane.	1510003-146	16"	224	400	-		
104	182-1	W/S Of Akers Road @ Vance Avenue.	1510003-148	30/16"	232	400	-		
105	183-1	W/End Of H.E. Yarnell Court, +/- , W/O Chester W. Nimitz Street.	1510003-149	30/16"	230	868	0.43		
106	184-1	S/S Of Planz Road, +/- 200' W/O Actis Street.	1510003-150	30/16"	231	1000	-		
107	185-1	4820 Eve Street (Near Pacheco Road)	1510003-151	30/16"	281	1000	296		
108	187-1	N/S Of Watts Drive, +/- 400' E/O Union Avenue.	1510003-152	16"	n/a	800	244		
109	189-1	W/S Of Gwendolyn Street @ Fairview Road.	1510003-154	30/16"	230	650	58		
110	191-1	N/E Corner Of Panama Lane & Dennen Street.	1510003-156	14"	231	450	176		
111	192-1	E/S Of Sillect Avenue/ +/- 800' N/O Gilmore Avenue.	1510003-157	16"	167	720	55		
112	193-1	N/S Of Fairview Road, +/- 1500' E/O Monitor Street.	1510003-158	30/16"	n/a	725	78		
113	195-1	N/S Of White Lane, +/- 800' W/O Dovewood Street.	1510003-160	30/16"	220	825	400		
114	198-1	9566 Cerro Drive, +/- 200' N/O Taft Highway.	1510003-162	10"	n/a	825	-		
115	199-1	2919 Taft Highway, (+/- 200' S/O Taft).	1510003-163	6"	n/a	350	301		
116	202-1	N/S Of Brisbane Avenue, +/- 400' W/O Lands Downe Street.	1510003-166	10"	217	1000	47		
117	169-1	W/S Of Fruitvale Avenue, +/- 175' S/O Cherrywood Avenue.	1510055-001	12"	n/a	950	14		
118	172-1	S/S Of Norris Raod, +/- 700' E/O Fruitvale Avenue.	1510055-002	14"	n/a	450	79		
119	173-1	S/S Of Norris Road @ Mohawk Street.	1510055-003	14"	n/a	900	1		
120	174-1	5499 Olive Drive & Victor Street.	1510055-004	14"	243	1100	-		
121	175-1	S/S Of Olive Drive, +/- 100' W/O Keith Street.	1510055-005	16"	230	1000	43		
122	178-1	N/E Corner Of Norris Road & Patton Way	1510055-006	14"	260	600	-		
123	188-1	Turn At South Drive Of 6718 Meany Avenue.	1510055-008	10"	n/a	879	17		
124	190-1	Weldon Avenue & Cimarron Street	1510055-009	16"	227	100	-		
125	196-1	S/S Of Meany Avenue, +/- 400' E/O Coffee Road.	1510055-010	12"	195	150	-		
126	197-1	S/S Of Maleta Court @ Patton Way.	1510055-013	16"	241	n/a	256		
127	201-1	6201 Rasmussen Street, +/- 100' S/O Penny Marie Avenue.	1510055-011	n/a	242	950	41		
128	203-1	N/S Of Birch Creek Court, +/- 300' W/O Maive Way.	1510055-014	16"	n/a	1075	-		
129	214-1	N/S Of Spoleto Avenue, +/- 400' E/O Napoli Street.	1510055-025	n/a	271	n/a	268		
130	217-1	Enter From 5600 Norris Road.	1510055-027	n/a	288	n/a	36		
131	219-1	12014 Novara Avenue	1510055-030	16 5/8"	290	1100	175		
132	220-1	5350 Hageman Road	1510055-031	16.3125	255	1250	117		
133	224-01	n/a	1510003-268	n/a	251	n/a	2,121		
134	225-1	n/a	n/a	n/a	222	n/a	142		

TUNNELS AND SPRINGS					FLOW IN(Unit) ²		Quantities Used(Unit) ^c	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum			
135	n/a							
136								

Purchased Water for Resale

137	Purchased from	Kern County Water Agency
138	Annual quantities purchased	20150 (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-1
Sources of Supply and Water Developed
BAY AREA REGION**

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted (AF)	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	<u>RDV - Coast Springs</u> n/a							0	
2	<u>RDV - Lucerne</u> WTP	Lucerne						270	
3									

WELLS							Annual Quantities Pumped (AF)	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity (GPM)		
	<u>South SF</u>							
4	001-02	South Side Of Chestnut Ave., W/O Commercial Ave.	4110009-001	12"	97	60	0	
5	001-14	South Side Of Chestnut Ave., W/O Commercial Ave.	4110009-002	16"/24'	169	90	0	
6	001-17	South Side Of Chestnut Ave., W/O Commercial Ave.	4110009-004	16"	n/a	200	0	
7	001-18	South Side Of Mission Road @ Oak Ave.	4110009-005	12/16"	n/a	340	0	
8	001-19	South Side Of Chestnut Ave., W/O Commercial Ave.	4110009-006	30/16"	96	75	37	
9	001-20	South Side Of Chestnut Ave. @ Mission Road.	4110009-007	14/16/30"	174	75	29	
10	001-21	So. Side Of Oak Ave., +/- 300' W/O Commercial Ave.	4110009-008	28/14"	172	220	39	
11	001-22	So. Side Of Oak Ave., +/- 300' W/O Commercial Ave.	4110009-013	n/a	167	n/a	31	
12	001-23	Southside Chestnut Avenue @ Mission	4110009-014	30	170	300	29	
13	001-24	South Side Of Chestnut Ave., W/O Commercial Ave.	4110009-015	12"	n/a	350	81	
14	001-STA	South Side Of Chestnut Ave., W/O Commercial Ave.	WTP	n/a	n/a	n/a	0	
	<u>Redwood Valley</u>							
	<u>Armstrong</u>							
15	001-1	14034 Armstrong Woods Rd.	4910018-001	12	12	113	1	
16	001-2	14034 Armstrong Woods Rd.	4910018-002	12	12	84	72	
	<u>Coast Springs</u>							
17	001-1	E/O Intersection Of Oceanview Blvd & Oceana Dr.	2110007-002	n/a	33	n/a	0	
18	002-1	E/O Oceanview Blvd. & Oceana Dr.	2110007-003	n/a	33	n/a	0	
19	003-1	E/O Oceanview Blvd & Oceana Drive	2110007-004	n/a	7	n/a	1	
20	004-1	Down Dirt Road @ Bay Drive	2110007-005	n/a	2	n/a	12	
21	005-1	E/O Oceanview Blvd. & Oceana Drive	2110007-007	n/a	32	n/a	0	
22	006-1	n/a	2110007-010	n/a	n/a	n/a	0	
23	009-1	E/O Oceanview Blvd. & Oceana Dr.	2110007-006	8	60	10	0	
24	010-1	E/O Oceanview Blvd & Oceana Drive	2110007-008	n/a	32	n/a	0	
25	011-1	n/a	2110007-016	n/a	n/a	n/a	6	
26	007-DSG	n/a	n/a	n/a	n/a	n/a	20	
	<u>Hawkins</u>							
27	001-1	n/a	4900546-001	n/a	n/a	n/a	0	
28	001-2	n/a	4900546-002	n/a	n/a	n/a	11	
	<u>Noel Heights</u>							
29	201-1	W/S Of Hwy 116-240' N/O Hwy 116 & Canyon Dr.	4900785-001	34	8	25	6	

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

Purchased Water for Resale

Mid Peninsula

	<u>San Carlos</u>						
31	Purchased from	San Francisco Water Department					
32	Annual quantities purchased			3134	(AF)		
	<u>San Mateo</u>						
33	Purchased from	San Francisco Water Department					
34	Annual quantities purchased			9763	(AF)		
	<u>South San Francisco</u>						
35	Purchased from	San Francisco Water Department					
36	Annual quantities purchased			5852	(AF)		
	<u>Redwood Valley</u>						
	<u>Coast Springs</u>						
37	Purchased from						
38	Annual quantities purchased			0	(AF)		
	<u>Rancho de Paradiso</u>						
39	Purchased from	Sweetwater					
40	Annual quantities purchased			5	(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-1
Sources of Supply and Water Developed
BEAR GULCH DISTRICT

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted (AF)	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	WTP	Bear Gulch Reservoir						0	
2									
3									
4									
5									

WELLS							Annual Quantities Pumped(Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²		
6	n/a							
7								
8								
9								
10								

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11	n/a						
12							
13							
14							
15							

Purchased Water for Resale	
16	Purchased from San Francisco Water Department
17	Annual quantities purchased 11038 (AF)
18	
19	

* 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-1
Sources of Supply and Water Developed
DIXON DISTRICT

STREAMS								FLOW IN(unit) ²		Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions					
				Claim	Capacity	Max.	Min.				
1	n/a										
2											
3											
4											
5											
WELLS								Annual Quantities Pumped (AF)	Remarks		
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity (GPM)					
6	001-3	East Side Of Porter St. @ Marvin Way	4810002-002	16"/20"	94	500	380				
7	002-1	South Side Of East "A" St. +/- 200' E/O 5Th St.	4810002-003	16"	54	700	-				
8	003-1	East Side Of Adams St. +/- 350' S/O West "H" St.	4810002-004	16"	46	750	-				
9	004-2	North side of Porter St. +/- 100' n/o Almond St	4810002-020	16"/20"	82	1500	-				
10	005-1	700 West "H" St. +/- 125' E/O Avon Ct.	4810002-006	16"	46	400	-				
11	006-1	S/W Corner Of Woodvale Dr. & Lincoln St.	4810002-007	16"	56	550	-				
12	007-1	So. Side Of Hillview Dr. +/- 200' E/O Pitt Sch. Rd	4810002-008	14"	105	725	821				
13	008-1	So. Side No. 2Nd St. +/- 200' W/O W. Creekside Cir	4810002-009	10"/12"/14"	56	500	-				
14	009-1	795 North Adams Street	4810002-017	18	87	1400	147				
TUNNELS AND SPRINGS					FLOW IN(Unit) ²		Quantities Used(Unit) ²	Remarks			
Line No.	Designation	Location	Number	Maximum	Minimum						
15	n/a										
16											
Purchased Water for Resale											
17	Purchased from	n/a									
18	Annual quantities purchased						(Unit chosen) ²				
19											
20											
<p>* State ditch, pipe line, reservoir, etc., with name, if any.</p> <p>¹ Average depth to water surface below ground surface.</p> <p>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.</p>											

**SCHEDULE D-1
Sources of Supply and Water Developed
EAST LOS ANGELES DISTRICT**

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

WELLS							Annual Quantities Pumped (AF)	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity (GPM)		
6	007-02	Alley N/O Whittier Blvd., Btwn Fraser & Laverne Av	1910036-003	16"	n/a	600	0	
7	010-03	E. Washington W/O Avers	1910036-004	30/14"	169	900	705	
8	013-02	E. Sheila St. & Wilma	1910036-006	16"	n/a	400	2	
9	022-01	E/S Mc Donnell Ave., +/- 50' N/O Dunham St.	1910036-011	16/12"	145	404	278	
10	025-01	Alley Btwn Pامona Blvd. & Viacampo, 75' W/O Sadler	1910036-012	16"	228	300	422	
11	038-02	S/S Of Telegraph Rd. +/- 500' E/O Washington Blvd.	1910036-023	16"	n/a	700	0	
12	039-02	N/S Of Dunham St., +/- 400' E/O Marianna St.	1910036-055	16/14"	177	400	1104	
13	043-01	Alley N/O Telegraph Rd. +/- 50' E/O Fraser Ave.	1910036-025	16"	166	500	607	
14	051-01	Alley E/O Atlantic Blvd., +/- 400' S/O 6Th Street.	1910036-031	16"	n/a	550	0	
15	052-01	S/E Corner Of Sunol Dr. & Olympic Blvd.	1910036-032	30/16"	n/a	280	0	
16	053-02	1254 South Augusta Avenue	n/a	n/a	n/a	n/a	0	
17	054-01	E/S Of Atlantic Ave. +/- 75' N/O Harbor St.	1910036-034	20/16"	139	850	805	
18	062-01	n/a	1910036-056	n/a	141	n/a	2031	
19	062-02	n/a	1910036-075	n/a	145	n/a	2214	
20	063-01	n/a	1910036-068	18"	126	n/a	3383	
21								
22								
23								
24								
25								

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
26							
27							
28							
29							
30							

Purchased Water for Resale

31	Purchased from	Central Basin Municipal Water District					
32	Annual quantities purchased	1724 (AF)					
	Recycled						
33	Purchased from	Central Basin Municipal Water District					
34	Annual quantities purchased	0 (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-1
Sources of Supply and Water Developed
KERN RIVER VALLEY DISTRICT

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted (AF)	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	WTP	KRV WTP	KRV WTP					134	
2									
3									
4									
5									
WELLS								Annual Quantities Pumped (AF)	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity (GPM)			
Arden									
6	014-1	701 Evans Rd.	1510033-040	n/a	n/a	n/a	49		
7	017-1	41 Lakeshore Dr.	1510033-042	n/a	n/a	n/a	125		
8	018-1	n/a	1510033-043	n/a	n/a	n/a	3		
Countrywood									
9	002-1	Countrywood	1510033-061	n/a	n/a	n/a	0		
10	003-1	Countrywood	1500408-001	n/a	n/a	n/a	0		
JWC									
11	001-1	n/a	1500462-001	n/a	n/a	n/a	0		
Kernville									
12	002-1	24 Sirretta	1510033-003	n/a	n/a	n/a	0		
13	003-1	24 Sirretta	1510033-004	n/a	n/a	n/a	0		
14	004-1	24 Sirretta	1510033-005	n/a	n/a	n/a	0		
15	005-1	530 Sirretta	1510033-006	n/a	n/a	n/a	0		
16	007-1	150 Sirretta	1510033-007	n/a	n/a	n/a	0		
17	009-1	190 Sirretta	1510033-008	n/a	n/a	n/a	0		
18	010-1	n/a	1510033-009	n/a	n/a	n/a	0		
19	011-1	150 Sirretta	1510033-010	n/a	n/a	n/a	0		
20	012-1	150 Sirretta	1510033-011	n/a	n/a	n/a	0		
21	013-1	150 Sirretta	1510033-012	n/a	n/a	n/a	0		
22	014-1	65 Burlando	1510033-013	n/a	n/a	n/a	0		
23	015-1	150 Sirretta	1510033-014	n/a	n/a	n/a	0		
24	016-1	150 Sirretta	1510033-017	n/a	n/a	n/a	0		
Lower Bodfish									
25	005-1	376 Rim Road	1510056-005	n/a	n/a	n/a	0		
26	005-2	376 Rim Road	1510056-007	n/a	n/a	n/a	0		
27	008-1	286 Bodfish Cyn Rd	1510056-008	n/a	n/a	n/a	67		
28	008-2	286 Bodfish Cyn Rd	1510056-010	n/a	n/a	n/a	0		
29	008-3	286 Bodfish Cyn Rd	1510056-011	n/a	n/a	n/a	0		
30	013-1	286 Bodfish Cyn Rd	1510056-022	n/a	n/a	n/a	12		
Lakeland									
31	001-1	Warren Way	1510049-001	n/a	n/a	n/a	0		
32	003-1	n/a	1510049-002	n/a	n/a	n/a	0		
33	004-1	Warren Way	1510049-003	n/a	n/a	n/a	11		
34	005-1	Warren Way	1510049-004	n/a	n/a	n/a	12		
35	006-1	Warren Way	1510049-008	n/a	n/a	n/a	15		
36	007-1	n/a	1510049-014	n/a	n/a	n/a	11		
Onyx									
37	001-1	8091 Easy St.	1510043-001	n/a	n/a	n/a	0		
38	002-1	highway 178	1510043-005	n/a	n/a	n/a	10		
39	005-1	W/S Of Hwy 178 On Dirt Road 1000' N/O Scodie Park Rd.	1510043-004	n/a	n/a	n/a	20		
Split Mountain									
40	001-1	n/a	1500407-003	n/a	n/a	n/a	0		
41	002-1	n/a	1500407-006	n/a	n/a	n/a	34		
42	003-1	n/a	1500407-002	n/a	n/a	n/a	0		
43	015-1	n/a	1500407-007	n/a	n/a	n/a	8		
Southlake									
44	005-1	Highway 178	1510039-003	n/a	n/a	n/a	47		
45	005-2	Highway 178	1510039-004	n/a	n/a	n/a	33		
46	007-1	Highway 178	1510039-006	n/a	n/a	n/a	76		
47	008-1	Highway 178	1510039-008	n/a	n/a	n/a	0		
Squirrel Mountain									
48	003-1	n/a	1510039-016	n/a	n/a	n/a	0		
49	005-1	n/a	1510044-011	n/a	n/a	n/a	0		
50	005-2	n/a	1510039-011	n/a	n/a	n/a	0		
51	007-1	n/a	1510039-012	n/a	n/a	n/a	0		
52	009-1	n/a	1510044-022	n/a	n/a	n/a	0		
53	010-1	n/a	1510039-015	n/a	n/a	n/a	0		
54	012-1	n/a	1510044-024	n/a	n/a	n/a	0		
Upper Bodfish									
55	001-1	19 Sprint Ct.	1510026-013	n/a	n/a	n/a	0		
56	003-1	19 Sprint Ct.	1510026-016	n/a	n/a	n/a	0		
57	104-1	Rembach	1510026-004	n/a	n/a	n/a	13		
58	104-2	Rembach	1510026-005	n/a	n/a	n/a	25		

SCHEDULE D-1
Sources of Supply and Water Developed
KERN RIVER VALLEY DISTRICT

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
59							
60							
61							
Purchased Water for Resale							
62	Purchased from n/a						
63	Annual quantities purchased					(AF)	
Wheeled Water							
64	Purchased from Interconnection						
65	Annual quantities purchased					0 (AF)	
<small>* 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.</small>							

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

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

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

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

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

* State ditch, pipe line, reservoir, etc., with name, if any.
¹ Average depth to water surface below ground surface.
² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet: in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in large 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-1
Sources of Supply and Water Developed
LOS ALTOS DISTRICT**

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

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

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

Purchased Water for Resale		
33	Purchased from	Valley Water/San Jose Water Company
34	Annual quantities purchased	5987 (AF)
	Recycled	
35	Purchased from	Sunnyvale Recycled Water
36	Annual quantities purchased	35 (AF)

* State ditch, pipe line, reservoir, etc., with name, if any.

¹ Average depth to water surface below ground surface.

² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

**SCHEDULE D-1
Sources of Supply and Water Developed
LOS ANGELES COUNTY REGION**

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

WELLS							Annual Quantities Pumped (AF)	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity (GPM)		
Antelope Valley								
Fremont Valley								
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	
Lancaster								
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	
Leona Valley								
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	-	
Lake Hughes								
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								

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

Purchased Water for Resale

Antelope Valley		
Lancaster		
24	Purchased from	AVEK
25	Annual quantities purchased	20 (AF)
Leona Valley		
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-1
Sources of Supply and Water Developed
MARYSVILLE DISTRICT**

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

WELLS								Annual Quantities Pumped (AF)	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity (GPM)			
6	007-2	19th and Sampson	5810001-008	16"	20	400	189		
7	008-1	West Side Of Covillard St. +/- 200' S/O 16Th St.	5810001-009	16"	21	900	266		
8	009-1	East Side Of Bubb @ 24Th St.	5810001-010	16"/20"	25	750	262		
9	010-1	East Side Of Swezy @ 10Th St.	5810001-011	16"	22	815	114		
10	011-1	North Side Of 16Th St. @ Del Pero St.	5810001-012	16"	20	1000	30		
11	012-1	West Side Of Hall St. +/- 200' N/O Hobart Dr.	5810001-013	16"	19	1000	379		
12	013-1	S/W Corner Of Arthur & Hansen Sts.	5810001-014	16"	30	450	0		
13	014-1	North Side Of Nadene Dr. +/- 150' E/O Cheim Blvd.	5810001-015	14"	22	n/a	357		
14	015-1	West Side Of Ellis Dr. +/- 2000' N/O 14Th St.	5810001-016	16"	19	800	125		

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

Purchased Water for Resale	
19	Purchased from n/a
20	Annual quantities purchased (Unit chosen) ²
21	
22	

* 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-1
Sources of Supply and Water Developed
NORTH VALLEY REGION**

STREAMS									FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions		Capacity	Max.	Min.				
				Claim	Capacity	Max.	Min.							
1	n/a													
2														
3														
4														
5														
WELLS													Annual Quantities Pumped (AF)	Remarks
Line No.	At Plant (Name or Number)	Location		Number	Dimensions	¹ Depth to Water	Pumping Capacity (GPM)							
Oroville														
6	002-1	S/W Cor. Of 7Th Ave & Montgomery St		0410005-006	16"	28	1150				-			
7	005-1	So. Side Of Ft. Wayne +/- 400' W/O Lincoln St.		0410005-007	10"/16"	28	250				-			
8	010-1	So. Side Feather River Blvd. +/- 400' N/O Safford		0410005-008	16"	31	800				321			
Hamilton City														
9	001-1	N. Side E. 1St St. @ Walsh Ave.		1110002-001	12"/14"	28	600				123			
10	002-1	S/E Corner Of 5Th St. & Broadway		1110002-002	12"	65	850				62			
11	002-2	S/E Corner Of 5Th St. & Broadway		1110002-003	12"	25	550				117			
Chico														
12	001-4	3Rd & Orient		0410002-001	10"	n/a	500				0			
13	003-3			0410002-003		n/a	400				0			
14	004-2	S/W Corner Of 7Th & Sycamore		0410002-004	16"	n/a	1000				0			
15	005-2	S/E Corner Of Locust & E. 16Th St.		0410002-005	16"	79	1200				606			
16	007-4	So. Side Of 10Th St. +/- 100' E/O Linden		0410002-006	20"/16"	93	880				0			
17	008-1	So. Side Of 6Th Ave. Between Esplanade & Oleander		0410002-007	14"/16"	78	600				1018			
18	009-3	n/a		0410002-147	n/a	87	n/a				894			
19	011-1	So. Side Of W. 16Th St. +/- 100' W/O Salem St.		0410002-010	20"/16"/12"	74	600				0			
20	012-1	So. Side Of E. 1St St. @ Arbutus Ave.		0410002-011	20"/16"/12"	87	475				0			
21	013-1	S/W Corner Of Chestnut & W. 12Th St.		0410002-012	16"	72	650				0			
22	014-1	Spruce Ave. Between 8Th & 9Th Aves.		0410002-013	16"	79	550				0			
23	015-1	Deveny N/O Dayton Road		0410002-014	16x10"		750							
24	016-1	East Side Of Sherman Ave. +/- 150' S/O E. 5Th Ave.		0410002-015	16"/10"	90	900				700			
25	017-1	Iroquois Ave. N/O W. 11Th Ave.		0410002-017	16"/10"	71	900				250			
26	018-1	Fir Street Bet. E. 8Th & 9Th		0410002-018	16"	101	900				174			
27	019-1	Cohasset Road Across From Community Hospital		0410002-019	16"/10"	67	700				3			
28	020-1	West Side Of Bryant St. +/- 250' N/O Vallombrosa		0410002-020	10"	106	900				40			
29	021-1	On Citrus Between 1559 & 1575		0410002-021	16"/10"	71	600				686			
30	022-1	East Side Of Montclair N/O Manzanita Ave.		0410002-022	20"/16"/10"	89	800				0			
31	023-1	So. Side Of Humboldt Ave. @ Orient St.		0410002-023	n/a	84	n/a				468			
32	024-1	So. Side Of Lindo Ave. +/- 200' W/O Longfellow		0410002-024	20"/16"/10"	119	640				0			
33	025-1	Cohasset Road & East Ave.		0410002-025	20"/16"	77	1000				0			
34	026-1	West Side Of Larch St. +/- 150' N/O Vallombrosa		0410002-026	16"	132	640				959			
35	027-1	E. Lassen Ave. W/O Santos Way		0410002-027	16"/20"	55	1000				220			
36	028-1	East Side Of Madrone Ave. Across From Hawthorne		0410002-028	16"/20"	98	800				233			
37	029-1	N/E Of Neal Dow Ave. @ E. Lindo Ave.		0410002-029	16"	93	1000				37			
38	030-1	East Side Of White Ave. +/- 100' S/O Cabrillo Dr.		0410002-030	n/a	69	n/a				0			
39	031-1	No. Side Of East Ave. +/- 150' E/O Ceres Ave.		0410002-031	16"	94	950				42			
40	032-1	S/S Of East Ave. +/- 200' E/O Mariposa Ave.		0410002-032	16"	108	950				139			
41	033-1	Hooker Oak Avenue Near Juniper Street		0410002-033	16"	142	530				593			
42	034-1	S/E Corner Of Sheridan & E. 1St. Ave.		0410002-034	16"	93	1200				788			
43	035-1	So. Side Of E. 20Th St. @ 'C' St.		0410002-035	16"	93	700				842			
44	037-1	S/S Of Lupin Ave. @ Turnbridge Welles		0410002-036	n/a	85	n/a				71			
45	038-1	1077 Palmetto Ave. East Side Of Hwy. 99		0410002-037	16"	103	760				45			
46	039-1	1872 Modoc Dr. @ Inyo		0410002-038	16"	115	1000				110			
47	040-1	Menlo Way Off Esplanade		0410002-039	16"	68	825				1			
48	041-1	No. Side Of Morrow Lane +/- 75' W/O Notre Dame Blv		0410002-040	14"/12"	103	1100				0			
49	042-1	Rose Avenue		0410002-041	16"	61	850				254			
50	044-1	So. Side Of Boeing Ave./Cohasset Road		0410002-043	10"/12"/14"	116	450				370			
51	046-1	Hickory & Seventh		0410002-045	16"	65	500				915			
52	047-1	Guynn Between Meier Dr. & William Ct.		0410002-047	n/a	57	800				0			
53	048-1	East Lassen Behind 1055 E. Lassen		0410002-048	16"	70	900				0			
54	049-1	Manzanita Ave. +/- 200' E/O Cactus Ave.		0410002-049	16"	140	700				849			
55	050-1	Bruce Road & California Park Drive		0410002-050	16"	142	850				377			
56	051-1	So. Side Of W. 22Nd St. +/- 500' W/O Park Ave.		0410002-051	16"	85	1100				0			
57	052-1	West Side Of Alba Ave. Off White & Tom Polk Ave.		0410002-052	16"	74	1100				399			
58	053-1	East Side Of Notre Dame Blvd. +/- 400' S/O 20Th St		0410002-053	16"	137	850				1031			
59	054-1	Vermillion Circle @ Rhonda Lane		0410002-054	16"	122	1770				429			
60	055-1	Willowbrook Off W. 8Th Ave. & Greenwich		0410002-055	16"	58	900				0			
61	056-1	West Side Of Silverbell +/- 100' N/O Cimarron Road		0410002-056	16"	51	900				157			
62	057-1	N/S Of Springfield Dr. @ Heritage Oak Dr.		0410002-057	n/a	114	n/a				154			
63	058-1	Corner Of Morseman Ave. & Sandi Drive		0410002-058	16"	61	1000				0			
64	059-1	St. Amant & West Sacramento		0410002-059	16"	51	1100				99			
65	061-1	n/a		0410002-061	16"	109	1100				243			

**SCHEDULE D-1
Sources of Supply and Water Developed
NORTH VALLEY REGION**

WELLS							Annual Quantities Pumped (AF)	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity (GPM)		
66	062-1	No. Side Of Eaton Road +/- 100' W/O Ceres Ave.	0410002-062	16"	87	1000	49	
67	063-1	W. Shasta Ave. E/O Cussick Ave.	0410002-063	16"	49	1050	0	
68	064-1	297' E/O Marauder St. N/O Ryan	0410002-064	16"	147	900	745	
69	065-1	Picholine Way	0410002-065	16"	161	n/a	938	
70	067-1	East Side Of Yosemite Drive @ Idyllwild	0410002-069	16"	193	1200	1023	
71	068-1	West Sacramento Ave.	0410002-073	16"	39	1200	0	
72	069-1	Newport Dr. +/- 150' W/O Prarie Creek Dr.	0410002-074	20"	45	1000	362	
73	070-1	1768 East Avenue (N/E Corner Tuolumne Dr.)	0410002-075	16"	145	950	1412	
74	071-1	S/W Corner Of Flying "V" St. & Larocco Dr.	0410002-076	16"	119	525	24	
75	072-1	3003 Ceanothus Ave. @ Foothill Park Subdivision	0410002-077	n/a	115	n/a	329	
76	075-1	Valley Court	0410002-134	16	50	725	250	
77	076-1	Se Corner Of East 20Th & Preservation Oak Drive	0410002-136	16	175	1300	714	
78	079-1	2151 Springfield Drive	0410002-140	16.625	116	1100	598	
79	080-1	Lot #19 - S/West Of Degarmo Dr. & Penzance Ave.	0410002-143	16	44	850	89	

CH Wells-Leased								
80	S-1	n/a	0410002-067	n/a	n/a	n/a	494	
81	S-2	n/a	0410002-070	n/a	n/a	n/a	10	
82	S-3	n/a	0410002-145	n/a	n/a	n/a	51	
83	S-4	n/a	0410002-146	n/a	n/a	n/a	231	

TUNNELS AND SPRINGS					FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number		Maximum	Minimum		
84	n/a							
85								
86								
87								
88								

Purchased Water for Resale								
Oroville								
89	Purchased from Pacific Gas and Electricity Company/County of Butte							
90	Annual quantities purchased						2209 (AF)	
Chico - Hamilton City								
	Purchased from n/a							
91	Annual quantities purchased						(Unit chosen) ²	
92								

* 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-1
Sources of Supply and Water Developed
SALINAS VALLEY REGION

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	
	King City								
7	005-1	E/S Of Mildred Ave., +/- 150' S/O Bassett	2710009-005	30/16"	n/a	600	0		
8	006-1	S/S Of River Drive, +/- 750' S/O Broadway Circle	2710009-006	30/16"	34	850	2		
9	007-1	S/E Of Windsor Court	2710009-007	30/16"	51	1000	10		
10	008-1	S/S Of Bluff Ave., +/- 250' E/O Leeds Ave.	2710009-008	36/16"	26	700	5		
11	012-1	S/S Of Willows, +/- 70' W/O Spruce Drive.	2710009-012	16"	47	1000	439		
12	013-1	651 Bikle Drive	2710009-014	16	52	1600	374		
13	014-1	1251 Bedford Avenue	2710009-015	16.625	25	2000	775		
	Salinas								
	Country Meadows								
14	060-1	N/S Of Country Meadows Rd-1 Mile E/O Meadow Ridge Rd	2701929-001	12	159	175	3		
15	061-1	S/O End Of (No Street Signs)	2701929-002	10	199	240	12		
16									
17									
	Las Lomas								
18	301-1	S/S Of Hall Rd. +/- 1300' W/O Willow Rd.	2710013-001	12"	47	175	0		
19	302-1	W/S Of Las Lomas Rd. N/O Overpass Rd.	2710013-002		110	140	0		
20	303-1	W/S Las Lomas Rd. +/- 400' N/O Flora Dr.	2710013-003	12"	71	480	56		
21	305-1	N/S Of Berry Rd. +/- 800' W/O Willow Rd.	2710013-004	30/16"	33	500	185		
	Oak Hills								
22	201-1	E/S Century Oak Rd. +/- 200' N/O Charter Oak Blvd.	2710019-001	12"	165	300	0		
23	202-1	End Of Holy Oak Way N/O Charter Oak Blvd.	2710019-002	12"	145	500	0		
24	203-1	End Of Colonial Pl. +/- 400' S/O Charter Oak Blvd.	2710019-003	14"	61	300	41		
25	205-1	End Of Pampas Path Salinas, Ca 93907	2710019-008	16	59	300	285		
	Salinas Main								
26	005-3	W/S Of Noice Dr., +/- 200' N/O E. Curtis St.	2710010-005	14"	129	750	0		
27	006-1	N/E Corner Of Griffin St. & E. Alisal St.	2710010-006	12"	57	600	1		
28	011-1	N/S Of Laurel Drive Between Loma & Maryal Drive	2710010-008	20/16"	115	500	5		
29	012-1	S/E Corner Of Orange Dr. & Padre Dr.	2710010-009	16/20"	61	1000	0		
30	016-1	E/S Of Natividad Road @ Alvin Drive	2710010-014	20/16"	155	475	145		
31	016-2	Natividad Rd. @ Alvin Drive	2710010-046	16	164	1500	641		
32	017-1	N/S Of S. Abbott, +/- 2000' S/O Harkins Road	2710010-015	20/16"	70	625	0		
33	019-1	E/S Of San Vincente Ave. @ Ambrose Dr.	2710010-017	20/16"	61	700	405		
34	020-1	N/S Of Elton St. +/- 400' E/O Hebbbron Ave.	2710010-018	30/14"	93	437	1		
35	021-1	W/S Of Harkins Road +/- 400' S/O Burton Avenue	2710010-019	30/14"	69	1000	8		
36	022-2	Navajo Drive - Between North Main & First St.	2710010-106	16.625	139	1100	1619		
37	023-1	W/S Of Adams St. @ Navajo Dr.	2710010-020	24/16"	107	600	657		
38	024-1	S/S Of La Mesa Dr. +/- 50' W/O San Angelo Dr.	2710010-021	30/14"	68	680	0		
39	025-1	Northridge Shopping Center - N/O Sears	2710010-022	30/14"	137	900	560		
40	026-1	W/S Of University Ave. @ Palma Dr.	2710010-023	30/28/24/14"	52	500	0		
41	027-1	W/S Of Klamath Drive @ Cascade Circle	2710010-024	30/14"	184	475	678		
42	029-1	1050 North Davis Road	2710010-026	14	96	950	0		
43	030-1	S/S San Jacinto Dr. @ Kentfield Dr.	2710010-027	30/14"	54	600	515		
44	031-1	S/S Of Colton Dr. @ Flint Way	2710010-028	30/14"	90	900	0		
45	037-1	End Of Moffett Street @ Vandenberg Street	2710010-029	30/14"	96	1040	4		
46	038-1	734 Victor St., 93907	2710010-030	30/14"	70	875	121		
47	041-1	n/a	2710010-031	n/a	n/a	n/a	0		
48	043-1	S/W Corner Of E. Boronda Rd. & Dartmouth Way	2710010-040	30/16"	65	740	0		
49	044-1	E/S Of Regency Circle At End Of Street.	2710010-041	30/16"	110	900	23		
50	045-1	E/S Of San Juan Grade Rd. N/O Villa San Juan Dr.	2710010-042	30/16"	330	550	0		
51	046-1	E/S Of San Juan Grade Road @ Villa San Juan Drive	2710010-043	20/8"	348	150	0		
52	047-1	n/a	2710010-131	n/a	84	2000	2460		
53	056-1	1220 San Fernando Drive	2710010-077	16	66	1000	0		
54	064-1	Mercer Way And Airport Blvd. - Sw Corner	2710010-103	16	115	1200	1906		
55	065-1	Rogge Road Between Jasper Way & Jade Drive	2710010-104	16	225	750	4		
56	067-1	N/E Corner Of Oak & Pajaro	2710010-102	16	81	2000	1929		
57	069-1	n/a	2710010-123	n/a	124	2000	1751		
58	105-1	W/S San Juan Grade Rd., +/- 150' N/O Van Buren St.	2710010-036	14"	153	750	0		
59	106-1	N/S Of Kennedy St. +/- 300' W/O Buchanan Way	2710010-037	16"	181	450	665		
60	108-2	W/S Of Bolivar St. W/O No. Main St.	2710010-132	30/14"	n/a	600	37		
	Salinas Hills								
61	032-1	Vista Del Rio Drive W/O Vista	2710012-002	14"	61	475	191		

SCHEDULE D-1
Sources of Supply and Water Developed
SALINAS VALLEY REGION

WELLS								Annual Quantities Pumped (AF)	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity (GPM)			
62	033-1	Vista Drive S/O River Road	2710012-003	30/14"	60	500	242		
63	035-1	In Back Of Toro Park Shopping Center	2710012-005	14/12"	116	340	0		
64	036-1	E/S Of Creekside Terrace +/- 300' N/O Portola Driv	2710012-006	30/14"	64	n/a	0		
65	039-1	E/S Of Toro Hills Dr. +/- 200' S/O Toro Hills Ave.	2710012-007	30/14"	110	275	0		
66	040-1	River Road Se/O Hwy 68	2710012-009	30/16"	65	1250	209		
67	049-1	270 River Road, +/- 150' W/O Berry Drive	2710012-016	12"	90	250	76		
68	050-1	S/E Corner Of River Drive & Indian Springs Road	2710012-017	n/a	83	125	0		
69	059-1	R/S At Entrance To Toro Park	2710012-001	12.75"	n/a	250	4		
70	063-1	Poppyfield Court, Las Palmas Subdivision	2710012-018	16	64	1500	261		
71	071-1	Ag Field Behind 118 Enos Drive - River Road	2710012-024	n/a	114	525	41		
72									
73									
74									
TUNNELS AND SPRINGS								Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum	FLOW IN(Unit) ²			
75	n/a								
76									
77									
78									
79									
Purchased Water for Resale									
80	Purchased from	n/a							
81	Annual quantities purchased	(Unit chosen) ²							
82									
83									
<p>* State ditch, pipe line, reservoir, etc., with name, if any.</p> <p>¹ Average depth to water surface below ground surface.</p> <p>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.</p>									

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

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

WELLS							Annual Quantities Pumped (AF)	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity (GPM)		
6	004-3	N/S Of Tucker St. +/- 100' E/O Orange St.	1010024-001	unk	82	650	0	
7	006-1	S/S Of Wilson St. +/- 75' N/O Nebraska Ave.	1010024-004	14"	77	700	126	
8	007-1	S/W Corner Of Stillman Street & Orange	1010024-005	14"	75	550	0	
9	008-1	E/S Of McCall +/- 100' N/O Todd St.	1010024-007	12"	86	550	0	
10	011-1	N/O Of Aspen Street @ 'D' Street	1010024-010	16/12"	80	750	232	
11	012-1	E/S Of Mitchell Ave., +/- 200' S/O Nebraska Ave.	1010024-011	16"	85	1200	0	
12	013-2	N/E Corner Of Wright Avenue & Goldbridge Drive.	1010024-013	30/14"	91	950	169	
13	014-1	W/S Of Mitchell Avenue @ Dennis Street.	1010024-014	30/16"	91	600	103	
14	015-1	S/W Corner Of Floral Avenue & West Front Street.	1010024-016	30/16"	88	1000	0	
15	016-3	W/S Of Leonard Avenue @ Ostler Avenue.	1010024-018	30/16"	96	1000	399	
16	017-2	E/O Shaft Avenue - N/O Dinuba Avenue	1010024-038	16	111	2000	638	
17	018-1	1161 Mill Street - Lot 21	1010024-021	30/16"	85	n/a	640	
18	019-1	S/S Of Young Street., +/- 200' W/O North Street	1010024-022	16"	79	1300	316	
19	020-1	3185 Stillman Street, +/- 1,200' W/O Highland Avenue.	1010024-023	16	106	1200	497	
20	022-1	3825 Orange Avenue & Dinuba	1010024-036	16	111	1600	660	
21	010-1	n/a	1010024-009	n/a	n/a	n/a	0	

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

Purchased Water for Resale	
26	Purchased from n/a
27	Annual quantities purchased (Unit chosen) ²
28	
29	

* 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-1
Sources of Supply and Water Developed
SOUTH BAY REGION**

STREAMS								FLOW IN(Unit) ²		Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions					
				Claim	Capacity	Max.	Min.				
1	n/a										
2											
3											
4											
5											
WELLS								Pumping Capacity (GPM)	Annual Quantities Pumped (AF)	Remarks	
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water						
Dominquez											
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				
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				
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								FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum						
21	n/a										
22											
23											
24											
25											

Purchased Water for Resale										
Dominquez										
26	Purchased from	West Basin Municipal Water District								
27	Annual quantities purchased	17876 (AF)								
Recycled										
25	Purchased from	West Basin Municipal Water District								
26	Annual quantities purchased	5654 (AF)								
Hermosa Redondo										
26	Purchased from	West Basin Municipal Water District								
27	Annual quantities purchased	8123 (AF)								
Recycled										
25	Purchased from	West Basin Municipal Water District								
26	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-1
Sources of Supply and Water Developed
STOCKTON DISTRICT**

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	none								
2									
3									
4									
5									

WELLS							Annual Quantities Pumped (AF)	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity (GPM)		
6	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 Nethererton 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) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
32	none						
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.

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-1
Sources of Supply and Water Developed
TRAVIS DISTRICT

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

WELLS							Annual Quantities Pumped (acre foot)	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity (gallons per minute)		
6	001-01	n/a	4810701-005	n/a	n/a	n/a	n/a	Standby
7	002-01	n/a	4810701-008	n/a	n/a	n/a	n/a	Standby
8	003-01	n/a	4810701-009	n/a	n/a	n/a	n/a	Standby
9	004-01	n/a	4810701-019	n/a	n/a	n/a	n/a	Standby
10	005-01	n/a	4810701-020	n/a	n/a	n/a	n/a	Standby
11								
12								

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ^c	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11	n/a						
12							
13							
14							
15							

Purchased Water for Resale	
16	Purchased from n/a
17	Annual quantities purchased Acre Feet
18	
19	

* 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-1
Sources of Supply and Water Developed
VISALIA DISTRICT**

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 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	
6	003-3	1040 N. Court Street - N.E. 4Th Ave.	5410016-003	14"		700	0		
7	006-2	911 W. Kaweah Avenue Between Jacob & Conyer Streets.	5410016-008	16"		800	0		
8	007-1	1009 E. Acequia Ave. In Alley X-St. Bradley .	5410016-010	14"		700	557		
9	009-1	1730 W. Houston Ave - X-St Central	5410016-012	16"		500	0		
10	011-2	901 S. Tipton Street - X-St Sequoia Avenue	5410016-014	30/16"		525	539		
11	012-1	544 E. Roosevelt Avenue X-St. Santa Fe	5410016-015	18/16"		600	527		
12	013-1	1718 W.Tulare Avenue & Bonnie Street.	5410016-016	10/16"		450	342		
13	014-1	1420 W. Goshen Avenue X-St Rinaldi	5410016-017	16/10"		700	0		
14	015-1	2929 E. Mineral King Avenue X-St Lovers Lane	5410016-018	16"		800	141		
15	016-2	1801 W. Main Street X-St Elm Street	5410016-154	16"		1500	2074		
16	017-1	1352 S. Giddings Avenue X-St. Howard Avenue.	5410016-021	20/16"		700	0		
17	018-1	1927 S. Woodland Drive X-St Vassar	5410016-022	20/16/14"		1000	0		
18	019-1	2232 S. Santa Fe Street X-St. K Road	5410016-023	20/16"		600	532		
19	020-1	901 W. Prospect Ave. & Conyer St	5410016-024	20/16"		850	229		
20	022-1	199 N. Vista Drive X-St. Stapp	5410016-026	20/16"		850	313		
21	023-1	1920 W. Ashland Avenue X-St. Mooney	5410016-027	20/16"		800	531		
22	024-1	1398 E. Douglas Avenue & Enos Street	5410016-028	16"		850	363		
23	025-1	918 S. Demaree X-St College Avenue.	5410016-029	20/16"		550	165		
24	026-1	3117 W. Whitney Avenue X-St. Redwood St.	5410016-030	392		800	348		
25	027-1	711 W. Cambridge Drive X-St. Conyer	5410016-031	24/20/16"		1000	701		
26	030-1	120 N. Cain Street X-St Main Street.	5410016-035	30/16"		800	698		
27	031-1	1701 W. Dorothea Avenue @ Divisadero Street.	5410016-036	14/12"		300	106		
28	032-1	2650 S. Woodland Street @ Country Avenue	5410016-037	30/16"		650	0		
29	033-1	n/a	5410016-177	n/a		N/A	0		
30	033-2	n/a	5410016-178	n/a		N/A	61		
31	034-1	621 W. Caldwell X-St. West Street	5410016-040	30/16"		750	710		
32	036-1	324 W. Babcock Avenue X-St. Ferguson	5410016-043	16/30"		675	431		
33	037-1	3209 Borderlinks Drive X-St. Lombard	5410016-044	30/16"		500	290		
34	038-1	131 N. Akers Street X-St. Hillsdale Avenue	5410016-045	30/16"		700	490		
35	039-1	1611 S. Crenshaw Street @ Feemster Avenue.	5410016-046	30/16"		750	0		
36	040-1	1622 S. Demaree Street X-St Paradise Ave.	5410016-047	30/16"		600	88		
37	041-1	2317 W. Dorothea Avenue X-St Sallee Street	5410016-048	30/16"		1100	663		
38	042-1	n/a	5410016-179	n/a		N/A	763		
39	043-1	2933 S. Bollinger Street X-St Lavida Avenue.	5410016-050	10"		350	0		
40	044-1	Carleton Avenue & Tammy Road X-St Ave 261	5410016-051	12"		450	0		
41	044-2	Carleton Avenue & Tammy Road X-St Ave 261	5410016-052	12"		340	0		
42	045-1	850 W. Whitendale Avenue & Jacob Street.	5410016-053	30/16"		860	245		
43	046-1	4020 W. Nicolas Avenue X-St Chinowth	5410016-054	30/16"		850	450		
44	047-1	3636 W. Sunnyside Avenue X-St Demaree	5410016-055	30/16"		700	158		
45	048-1	2031 W. Vine Street X-St N. Mooney	5410016-056	30/16"		1000	849		
46	049-1	1925 S. Pinkham Road X-St Vassar Avenue	5410016-057	30/16"		1000	541		
47	050-1	1809 N. Maple Street @ Magnolia Court	5410016-058	30/16"		1000	571		
48	051-1	5501 W. Harter Avenue @ Teddy Street.	5410016-059	30/16"		550	96		
49	052-1	6550 S. Mooney Blvd., +/- 400' N/O Avenue 264	5410016-060	30/16"		350	165		
50	053-1	1849 Woodsville Court X-St Buena Vista	5410016-061	30/16"		575	655		
51	054-1	n/a	5410016-062	n/a		N/A	0		
52	055-2	2831 W. Packwood & County Center	5410016-166	16 x 5/16		1300	962		
53	056-1	516 E. Buena Vista Avenue X-St Liberty	5410016-064	30/16"		400	458		
54	057-1	1440 S. Pinkham Road @ Feemster Court.	5410016-065	12"		400	0		
55	057-2	1440 S.Pinkham Road @ Feemster Court	5410016-066	12"		400	5		
56	058-1	1301 S. Irma St.Reet X-St Iris	5410016-067	12"		300	73		
57	060-1	n/a	5410016-159	n/a		N/A	86		
58	061-1	4900 W. Victor Court X-St Crenshaw	5410016-069	30/16"		940	319		
59	062-1	2525 E. Paradise Avenue @ Spruce Street.	5410016-070	30/16"		1200	787		
60	063-1	12739 Avenue 320 X-St Sierra View Road.	5410016-150	12"		400	0		
61	063-2	12739 Avenue 320 X-St Sierra View Road.	5410016-151	12/16"		400	0		

SCHEDULE D-1
Sources of Supply and Water Developed
VISALIA DISTRICT

WELLS							Annual Quantities Pumped (AF)	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity (GPM)		
62	064-1	1216 N. Atwood Street & Douglas Avenue.	5410016-081	30/16"		900	356	
63	065-1	n/a	5410016-072	n/a		N/A	0	
64	067-1	Camp Drive X-St Avenue 305.	5410016-074	12"		400	0	
65	069-1	Road 68 X-St Avenue 304.	5410016-076	14"		475	38	
66	070-1	6030 W. School Ct. X-St Tommy Street.	5410016-080	30/16"		1100	340	
67	071-1	12421 Friden Avenue X-St Road 124	5410016-152	10		525	0	
68	071-2	n/a	5410016-153	n/a		N/A	0	
69	072-1	3011 E. Douglas Avenue @ Palm Street.	5410016-089	36/16"		1000	1065	
70	073-1	1833 N. Shirk Street & Doe Avenue.	5410016-084	14"		1200	0	
71	074-1	7749 W. Doe Avenue X-St Clancy Court.	5410016-085	14"		450	0	
72	075-1	1500 N. Kelsey Street X-St Goshen	5410016-086	14"		725	0	
73	076-1	1502 N. Road 76 X-St Rasmussen	5410016-083	14"		1000	0	
74	077-1	9445 Airport Drive @ Hangar Way.	5410016-087	14"		1000	268	
75	078-1	3400 Walnut Ave X-St Simon	5410016-090	16"		275	1211	
76	079-1	2626 N. Mooney Drive X-St Wren Avenue.	5410016-091	36/16"		1100	915	
77	080-1	6050 W. Monte Verde Avenue @ Lisendra Avenue.	5410016-092	36/16"		900	274	
78	081-1	3918 E. Iris Court X-St Grand Street.	5410016-093	36/16"		750	981	
79	082-1	1303 So. Garden St. X-St Tulare Ave.	5410016-094	36/16"		950	463	
80	083-1	1601 E. Monte Verde Avenue	5410016-156	16"		1000	807	
81	087-1	329 N. Chinowth St. X-St School Ave.	5410016-096	n/a		N/A	0	
82	090-1	2747 N. Conyer St. X-St Robin Ave.	5410016-100	n/a		N/A	0	
83	091-1	618 W. Robin Ave. X-St Willis St.	5410016-098	n/a		N/A	1376	
84	092-1	4140 East Four Creeks Court X-St Sol	5410016-157	16		875	0	
85	093-1	1919 N. Linwood Street South Of Ferguson	5410016-158	16 x 5/16		480	812	
86	094-1	2728 W. Riggan Avenue East Of County Center Drive	5410016-167	16		300	1173	
87	095-1	7385 Ave 312 (Riggan Avenue)	5410016-182	16'		1000	365	
88	096-1	9630 Avenue 312 (Riggan Avenue)	5410016-162	16		2000	0	
89	097-1	n/a	5410016-185	n/a		N/A	825	
90	200-1	13056 Avenue 228 X-St Road 130, Tulare	5410041-003	n/a		N/A	0	
91	201-1	22588 Road 130 X-St Avenue 226.	5410041-002	12"		N/A	0	
92	201-2	22588 Road 130 X-St Avenue 226, Tulare	5410041-004	12"		600	83	
93	300-1	1395 State Street, Porterville	5400935-001	n/a		N/A	0	
94	301-1	n/a	5400935-003	n/a		N/A	23	

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
95	none						
96							
97							
98							
99							

Purchased Water for Resale	
100	Purchased from n/a
101	Annual quantities purchased (Unit chosen) ²
102	
103	

* 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-1
Sources of Supply and Water Developed
WESTLAKE DISTRICT

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

WELLS							Annual Quantities Pumped(Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²		
							6	n/a
7								
8								
9								
10								

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
				11	n/a		
12							
13							
14							
15							

Purchased Water for Resale

	Purchased	
16	Purchased from	Callegues Municipal Water District
17	Annual quantities purchased	5979 (AF)
	Recycled	
18	Purchased from	Callegues Municipal Water District
19	Annual quantities purchased	347 (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-1
Sources of Supply and Water Developed
WILLOWS DISTRICT**

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

WELLS							Annual Quantities Pumped (AF)	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity (GPM)		
6	004-1	N/E Corner Of Cedar & Lassen Sts.	1110003-003	16"/12"	30	600	186	
7	005-1	West Side Of Culver Ave. +/- 100' S/O Laurel St.	1110003-004	16"/20"	35	650	0	
8	006-1	So. Side Of Green Street Between Shasta & Butte St	1110003-005	16"	66	750	0	
9	007-1	East Side Of Pacific Ave. +/- 300' N/O Green St.	1110003-006	16"/20"	81	550	228	
10	008-1	No. Side Of County Road #53 +/- 300' W/O Tehama St	1110003-007	16"	41	600	390	
11	009-1	+/- 300' N/O Sycamore +/- 150' E/O Humboldt Ave.	1110003-008	16"	52	700	186	
12	010-1	South Side Of Oak Street @ Ventura Street	1110003-009	16"	29	440	0	

TUNNELS AND SPRINGS					FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum			
13	n/a							
14								
15								
16								
17								

Purchased Water for Resale

18	Purchased from	n/a						
19	Annual quantities purchased						(Unit chosen) ²	
20								
21								

* 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-3

Description of Transmission and Distribution Facilities

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	See Schedule D-3a and D-3b Details									
12	Cast Iron (cement lined)										
13	Concrete										
14	Copper										
15	Riveted steel										
16	Standard screw										
17	Screw or welded casing										
18	Cement - asbestos										
19	Welded steel										
20	Wood										
21	Other (specify)										
22	Total										

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Continued

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)	Total All Sizes
23	Cast Iron	See Schedule D-3a and D-3b Details							
24	Cast Iron (cement lined)								
25	Concrete								
26	Copper								
27	Riveted steel								
28	Standard screw								
29	Screw or welded casing								
30	Cement - asbestos								
31	Welded steel								
32	Wood								
33	Other (specify)								
34	Total								

SCHEDULE D-3a Details
Supply and Distribution Mains

Line No.	District / Region	Feet	Miles
1	BAKERSFIELD	5,119,267	969.558
2	BAY AREA REGION	2,895,679	548.424
3	BEAR GULCH	1,740,766	329.691
4	DIXON	185,019	35.041
5	EAST LOS ANGELES	1,467,279	277.894
6	KERN RIVER VALLEY	456,329	86.426
7	LIVERMORE	1,140,179	215.943
8	LOS ALTOS SUBURBAN	1,571,919	297.712
9	LOS ANGELES COUNTY REGION	2,031,683	384.788
10	MARYSVILLE	280,390	53.104
11	NORTH VALLEY REGION	2,458,821	465.686
12	SALINAS VALLEY REGION	1,904,604	360.720
13	SELMA	486,239	92.091
14	STOCKTON	2,674,396	506.514
15	SOUTH BAY REGION	3,239,669	613.574
16	TRAVIS AIRFORCE	302,016	57.200
17	VISALIA	3,199,441	605.955
18	WESTLAKE	573,645	108.645
19	WILLOWS	202,873	38.423
	TOTAL	31,930,214	6,047.389

SCHEDULE D-3b Details (continued)
Supply and Distribution Mains

Line No.	Pipe Size	Asbestos Cement	Cast Iron	Concrete Cylinder	Copper Tubing	Steel Standard	Steel Cement Lined	Steel Other	Ductile Iron	Plastic Pipe	Total
1	3/4"	78,433			4,274	8,881		555		347	92,490
2	1"	16			14,959	20,191		11,898		2,172	49,236
3	1 - 1/4"					362					362
4	1 - 1/2"		2,734	1,350	608	22,613		19,009		4,264	50,578
5	2"	1,342	106,176		4,464	107,819		107,722		47,634	375,157
6	2-3/8"							115			115
7	2-1/2"	14,485				6,664		9,430			30,579
8	3"	6,028	19,478			20,872		26,172		10,813	83,363
9	3-1/2"	4,310				299		318		200	5,127
10	4"	1,098,504	958,165	108		20,988	5,416	119,945	16,533	185,888	2,405,547
11	4-1/2"					239		4,120			4,359
12	5"					2,126		3,719			5,845
13	5-1/2"					690					690
14	6"	7,100,882	1,558,824	54		36,792	51,531	138,416	564,587	2,044,350	11,495,436
15	7"					340		3,311			3,651
16	8"	5,255,689	698,708			34,749	56,488	83,413	824,197	4,093,710	11,046,954
17	9"					272		59			331
18	10"	354,598	118,427	754		5,805	7,007	37,398	14,714	81,587	620,290
19	10-3/4"					2,105					2,105
20	12"	1,944,155	194,659	2,264		36,737	79,715	27,911	1,668,557	237,055	4,191,053
21	12-3/4"			1,947		639					2,586
22	14"	100,582	7,112	725		684	12,324	7,605	753	22,488	152,273
23	15"			2,324				15,735	27,214		45,273
24	16"	158,510	18,837	24,655		6,431	70,320	30,599	91,168	42,772	443,292
25	17"			491							491
26	18"	57,970	14,816	51,381		2,816	51,346	2,046	41,483		221,858
27	19"						14,019				14,019
28	20"	23,392	1,299	41,124		246	13,369	15,151	18,268		112,849
29	21"			18,929							18,929
30	22"						2,392				2,392
31	24"	2,020	1,259	149,331			21,472	25,623	62,511		262,216
32	26"										-
33	27"			47,709				20	244		47,973
34	30"			29,661					6,998		36,659
35	33"			23,531							23,531
36	36"			38,787					2,530		41,317
37	37"			5,795							5,795
38	42"			30,162				5,330			35,492
	Total	16,200,916	3,700,494	471,082	24,305	339,360	385,399	695,620	3,339,757	6,773,280	31,930,213

SCHEDULE D-4				
Number of Active Service Connections^a				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	433,581	434,103	-	216
Commercial	40,762	40,595	-	-
Industrial	680	674	-	-
Public authorities	5,555	5,550	-	-
Irrigation	45	44	-	-
Other water sales*	1	1	1	1
Other sales and services	563	580	-	-
Recycled	117	117	-	-
Subtotal	481,304	481,664	1	217
Private fire connections	-	-	9,736	9,784
Public fire hydrants	-	-	47,606	47,574
Total	481,304	481,664	57,343	57,575

^a Includes Premises that have Active and Pending Stop Service agreements.

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year^b		
Size	Meters	Active Service Connections
5/8 - in	349,017	349,752
3/4 - in	675	673
1 - in	102,806	101,172
1/2 - in	-	-
1 1/4 - in	-	-
1 1/2 - in	12,001	11,953
2 - in	15,449	14,644
2 1/2 - in	-	-
3 - in	2,346	2,181
4 - in	810	778
5 - in	-	-
6 - in	294	291
8 - in	67	60
10 - in	32	30
12 - in	3	2
16 - in	2	2
18 - in	-	-
Other	352	338
Total	483,854	481,876

^b Includes Premises that have Pending Start, Active, Pending Stop, and Reactivated Service Agreements.

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	118
3. Used, after repair	930
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	222,699
2. More than 10, but less than 15 years	95,059
3. More than 15 years	229,602

SCHEDULE D-7

Water delivered to Metered Customers by Months and Years in 2025 CCF thousands (Unit Chosen)¹

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	4,639	4,144	3,994	4,767	5,709	7,889	7,799	38,941
Commercial	1,603	1,475	1,424	1,641	1,861	2,386	2,409	12,799
Industrial	318	320	357	293	393	359	500	2,540
Public authorities	348	283	291	364	658	762	1,060	3,766
Irrigation	1	1	-	1	3	6	7	19
Other water utility	-	-	-	-	-	-	1	1
Other sales and services	13	8	18	9	20	33	38	139
Recycled	216	206	173	230	233	276	293	1,627
Total	7,138	6,437	6,257	7,305	8,877	11,711	12,107	59,832

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	8,374	8,102	6,716	5,446	4,610	33,248	72,189	73,646
Commercial	2,551	2,554	2,277	1,869	1,599	10,850	23,649	24,691
Industrial	585	775	437	396	299	2,492	5,032	5,506
Public authorities	981	1,140	971	510	425	4,027	7,793	7,662
Irrigation	7	7	4	2	1	21	40	49
Other water utility	1	1	1	-	-	3	4	6
Other sales and services	52	31	35	13	11	142	281	263
Recycled	297	350	190	177	217	1,231	2,858	2,533
Total	12,848	12,960	10,631	8,413	7,162	52,014	111,846	114,354

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

Total acres irrigated 42,243

Total population served 1,829,118

SCHEDULE D-8a Details
Status With State Board of Public Health

Current Status with State Board Department of Drinking Water as of March 1, 2025 are provided for each district as follows:

Numbering of column headings corresponds with Questions for Status with State Water Resources Control Board Division of Drinking Water Excel sheet

District	Region	(1) Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year?	(2) Are you having routine laboratory tests made of water served to your consumers?	(3) Do you have a permit from the State Board of Public Health for operation of your water system?	(4) Date of permit	(5) If permit is "temporary", what is the expiration date?	(6) If you do not hold a permit, has an application been made for such permit?	(7) If so, on what date?
Bakersfield	Southwest	Yes	Yes	Yes	7/24/2025	n/a	n/a	n/a
Bakersfield North Garden	Southwest	Yes	Yes	Yes	2/25/2026	n/a	n/a	n/a
Bear Gulch	West Central	Yes	Yes	Yes	8/4/2023	n/a	n/a	n/a
City of Bakersfield	Southwest	Yes	Yes	Yes	1/26/2026	n/a	n/a	n/a
City of Commerce	Southern	No	Yes	Yes	7/3/2023	n/a	n/a	n/a
Chico	Northern	No	Yes	Yes	9/9/2025	n/a	n/a	n/a
Country Meadows	West Central	No	Yes	Yes	4/24/2015	n/a	n/a	n/a
Dixon	North Central	No	Yes	Yes	5/19/2022	n/a	n/a	n/a
Dominguez	Southern	No	Yes	Yes	12/26/2025	n/a	n/a	n/a
East Los Angeles	Southern	No	Yes	Yes	1/5/2022	n/a	n/a	n/a
Foothill Estates	West Central	No	Yes	Yes	8/30/2004	n/a	n/a	n/a
Hamilton City	Northern	Yes	Yes	Yes	1/17/2017	n/a	n/a	n/a
Hermosa Redondo	Southern	No	Yes	Yes	8/8/2019	n/a	n/a	n/a
Hawthorne	Southern	No	Yes	Yes	12/6/2024	n/a	n/a	n/a
King City	West Central	No	Yes	Yes	4/7/2022	n/a	n/a	n/a
Las Lomas	West Central	No	Yes	Yes	1/8/2025	n/a	n/a	n/a
Livermore	North Central	No	Yes	Yes	6/15/2023	n/a	n/a	n/a
Los Altos	West Central	No	Yes	Yes	6/12/2019	n/a	n/a	n/a
Marysville	Northern	No	Yes	Yes	8/5/2022	n/a	n/a	n/a
Mullen	Southeast	No	Yes	Yes	2/20/2015	n/a	n/a	n/a
Oak Hills	West Central	No	Yes	Yes	8/20/2025	n/a	n/a	n/a
Oroville	Northern	No	Yes	Yes	12/20/2024	n/a	n/a	n/a
Palos Verdes	Southern	No	Yes	Yes	10/19/1976	n/a	n/a	n/a
Salinas	West Central	Yes	Yes	Yes	2/24/2025	n/a	n/a	n/a
Salinas Hills	West Central	No	Yes	Yes	4/15/2021	n/a	n/a	n/a
San Carlos	North Central	No	Yes	Yes	10/19/2021	n/a	n/a	n/a
San Mateo	North Central	Yes	Yes	Yes	8/17/2022	n/a	n/a	n/a
Selma	Southeast	No	Yes	Yes	6/11/2024	n/a	n/a	n/a
South San Francisco	North Central	No	Yes	Yes	6/7/2024	n/a	n/a	n/a
Stockton	North Central	No	Yes	Yes	6/24/2022	n/a	n/a	n/a
Tesoro Viejo	Southeast	No	Yes	Yes	6/17/2024	n/a	n/a	n/a
Travis AFB – Distribution	North Central	Yes	Yes	Yes	7/1/2019	n/a	n/a	n/a
Tulco	Southeast	No	Yes	Yes	8/17/2018	n/a	n/a	n/a
Visalia	Southeast	No	Yes	Yes	9/10/2024	n/a	n/a	n/a
Willows	Northern	No	Yes	Yes	5/31/2024	n/a	n/a	n/a
Westlake	Southern	No	Yes	Yes	3/17/2025	n/a	n/a	n/a
Armstrong	Northern	No	Yes	Yes	6/30/1993	n/a	n/a	n/a
Coast Springs	Northern	No	Yes	Yes	12/18/2024	n/a	n/a	n/a
Lucerne	Northern	No	Yes	Yes	1/20/2022	n/a	n/a	n/a
Hawkins	Northern	No	Yes	Yes	9/27/2013	n/a	n/a	n/a

SCHEDULE D-8b Details (continued)
Status With State Board of Public Health

Current Status with State Board Department of Drinking Water as of March 1, 2025 are provided for each district as follows:

Numbering of column headings corresponds with Questions for Status with State Water Resources Control Board Division of Drinking Water Excel sheet

District	Region	(1) Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year?	(2) Are you having routine laboratory tests made of water served to your consumers?	(3) Do you have a permit from the State Board of Public Health for operation of your water system?	(4) Date of permit	(5) If permit is "temporary", what is the expiration date?	(6) If you do not hold a permit, has an application been made for such permit?	(7) If so, on what date?
Noel Heights	Northern	No	Yes	Yes	1/28/2022	n/a	n/a	n/a
Rancho Del Paradiso	Northern	No	Yes	Yes	8/26/2013	n/a	n/a	n/a
Kernville	Southeast	No	Yes	Yes	6/19/2023	n/a	n/a	n/a
Upper Bodfish	Southeast	Yes	Yes	Yes	1/27/2026	n/a	n/a	n/a
Lower Bodfish	Southeast	No	Yes	Yes	3/7/2013	n/a	n/a	n/a
Lakeland	Southeast	No	Yes	Yes	2/10/2026	n/a	n/a	n/a
Onyx	Southeast	No	Yes	Yes	3/14/2008	n/a	n/a	n/a
Southlake	Southeast	Yes	Yes	Yes	12/22/2025	n/a	n/a	n/a
Split Mountain	Southeast	No	Yes	Yes	2/3/2004	n/a	n/a	n/a
Lancaster	Southwest	No	Yes	Yes	12/31/2014	n/a	n/a	n/a
Leona Valley	Southwest	No	Yes	Yes	9/4/2025	n/a	n/a	n/a
Lake Hughes	Southwest	No	Yes	Yes	5/11/2016	n/a	n/a	n/a
Fremont Valley	Southwest	No	Yes	Yes	4/20/2016	n/a	n/a	n/a
Grand Oaks	Southwest	No	Yes	Yes	5/25/2011	n/a	n/a	n/a

SCHEDULE E-1
Balancing and Memorandum Accounts

Line No.	Description (a)	Authorized by Decision or Resolution No. (b)	Beginning of Year Balance (c)	Offset Revenues (d)	Offset Expenses (e)	Interest (f)	Surcharge (g)	Surcredit (h)	End of Year Balance (i)
1	See schedule E-1(A) and E-1(B) Detail attached								\$ -
2									\$ -
3									\$ -
4									\$ -
5									\$ -
6									\$ -
7									\$ -
8									\$ -

Note 1: For Columns d, e, f, g, & h, provide those amounts booked in the current year.

Note 2: The detail for each individual account includes the Beginning of Year Balance, End of Year Balance, each Offset Expense adjustment during the year, each Offset Revenue adjustment during the year, each Surcharge adjustment during the year, each Surcredit adjustment during the year, and the decision or resolution number associated with each item of detail.

Schedule E - 1(A) Detail
Balancing and Memorandum Accounts (Page 1)*

	Prelim	Account Name	Advice Letter	Beg Balance Rec / (Pay) \$ in '000s	Offset Revenues	Offset Expenses	Interest	Surcharge	Surcredit	Transfer to District Balancing Account	End Balance Rec / (Pay) \$ in '000s
1	M	Water Revenue Adjustment Mechanism/Modified Cost Balancing Account (WRAM/MCBA)	2161 & 2162	4,737	-	-	209	(2,873)			2,073
2	S	Water Cost of Capital Mechanism (WCCM) (Identifies a trigger; does not track costs or revenues)	1962	n/a							n/a
3	T	Lucerne Balancing Account (LCBA): Balance owed on SDWSRF loan is offset by annual payment on loan.	1963-A	(3,228)					149		(3,079)
4	W	TCP Litigation Memorandum Account (TCP MA)	1971	(0)							(0)
5	Z4	Conservation Expense One-Way Balancing Account (CEBA4) (Balance moved to General District BAs.)	2402	(0)							(0)
6	Z5	Conservation Expense One-Way Balancing Account (CEBA5) (Validation to occur when amortized.)	2518	(3,294)		(1,739)	(169)				(5,202)
7	AA3	Pension Cost Balancing Account (PCBA3) (Balance moved to General District BAs.)	2242	(0)							(0)
8	AA4	Pension Cost Balancing Account (PCBA4) (Balance moved to General District BAs.)	2402	(0)							(0)
9	AA5	Pension Cost Balancing Account (PCBA5) (Validation to occur when amortized.)	2518	(14,143)		(3,068)	(626)				(17,837)
10	AB3	Health Cost Balancing Account (HCBA3) (Balance moved to General District BAs.)	2402	(0)							(0)
11	AB4	Health Cost Balancing Account (HCBA4) (Balance moved to General District BAs.)	2518	(0)							(0)
12	AB5	Health Cost Balancing Account (HCBA5) (Validation to occur when amortized.)	2518	(3,630)		(368)	(151)				(4,149)
13	AG	Catastrophic Event Memorandum Account (CEMA) (Validation and interest to be addressed when amortized.)	2050	13,854		23					13,877
14	AI	Chromium-6 Memo Account (CR6 MA)	2128	1,711			42	(1,323)			430
15	AJ	Customer Assistance Program (formerly Low-Income Ratepayer Assistance) Balancing Account (CAP BA)	2086	6,119			212	(26,356)	21,956		1,931
16	AL2	Drought Memorandum Account (DRMA2) (Includes amortization balance requested in AL 2563.)	2413	2,064		1,055	322	(948)			2,493
17	AM	Rate Support Fund Balancing Account (RSF BA)	2139	3,790			107	(8,805)	5,628		720
18	AN	Infrastructure Act Memorandum Account (Infra MA)	None	-							-
19	AO	Water Contamination Litigation Memorandum Account (WCL MA) (Validation and interest to be addressed when amortized.)	2139	-	(38,792)		(119)				(38,911)

*Unless otherwise specified, a positive balance reflects an undercollection, and a negative balance reflects an overcollection.

Schedule E - 1(B) Detail (continued)
Balancing and Memorandum Accounts (Page 2)*

	Prelim	Account Name	Advice Letter	Beg Balance Rec / (Pay) \$ in '000s	Offset Revenues	Offset Expenses	Interest	Surcharge	Surcredit	Transfer to District Balancing Account	End Balance Rec / (Pay) \$ in '000s
20	AP	General District Balancing Account (Gen Dist BAs) (Validation to occur when amortized.)	2139	10,423	8		434	(227)		36	10,674
21	AS	Asbestos Litigation Memo Account (ALMA) (Validation and interest to be addressed when amortized.)	2191	305							305
22	AU	Phase 1 Sites Reservoir Memo Account (Phase 1 Sites MA) (Validation and interest to be addressed when amortized.)	2268-B	664							664
23	AX	Lead Service Line Memorandum Account (LSL MA)	2331	267			6	(237)		(36)	-
24	AY	Public Safety Power Shutoff Memorandum Account (PSPS MA) (Validation and interest to be addressed when amortized.)	2342-A	8,599		1,003					9,602
25	BA	PFAS Memo Account (Validation and interest to be addressed when amortized.)	2376-A	4,191		700					4,891
26	BD	2021 GRC Interim Rate Memo Account (2021 IRMA)	2470	75,645			2,621	(34,724)	4,423		47,965
27	BE	Lead and copper memo (Validation and interest to be addressed when amortized.)	2473-A	620		775					1,395
28	BF	Drinking Water Fees Balancing Account (Validation to occur when amortized.)	2497-A	2,059		900	107				3,066
29	BG	Monterey-Style Water Revenue Adjustment Mechanism	2523	33,061	24,459		1,855	(12,764)			46,611
30	BH, BI, BJ	Purchased Water, Pump Tax, and Purchased Power Incremental Cost Balancing Accounts	2523	(1,757)		4,501	53	(2,186)	7,050		7,661
31	BK	Conservation Regulation Memorandum Account (CRMA) (Validation and interest to be addressed when amortized.)	2509-A	1,135		253					1,388
32	BL	Groundwater Sustainability Memorandum Account (GSMA)	2523	-							-
33	BM	Palos Verdes Pipeline Memo Account (PVP MA)	2523	3,821			114	(1,315)			2,620
34	BN	Capital One-Way Balancing Account (21GRC COBA)	2523	(470)		335	(10)				(145)

*Unless otherwise specified, a positive balance reflects an undercollection, and a negative balance reflects an overcollection.

**Schedule E-2
Description of Low-Income Rate Assistance Program(s)**

For all low income rate assistance programs offered by water utility, provide detailed responses to the following items:

1. Brief description of each low-income rate assistance program provided, by district. This shall include but is not limited to the percent of discount, the dollar amount of discount, what rate is discounted (service charge, quantity, or total bill), qualifying income level, dollar rate increase to remaining customers to pay for this program.

Response to Schedule E-2(A)(1): See "Schedule E-2(B) Details" page that follows.

2. Participation rate for Year 2025 (as a percent of total customers served).

District	Dept ID	Residential Enrollment [1]	Total Residential Premises [2]	Residential Enrollment % [3]	Housing Facilities Enrollment [4]	Total CAP Enrollment [5]	Total Premises [6]	Total CAP Enrollment % [7]
Antelope Valley	129	321	1,345	24%	-	321	1,401	23%
Bakersfield	101	27,680	65,810	42%	1	27,681	75,098	37%
Bayshore	152	4,889	45,495	11%	11	4,900	54,136	9%
Bear Gulch	102	874	17,167	5%	-	874	19,187	5%
Chico	104	4,839	26,376	18%	16	4,855	31,833	15%
Dixon	105	841	2,837	30%	-	841	3,095	27%
Dominguez	128	8,204	29,191	28%	1	8,205	34,449	24%
East Los Angeles	106	9,444	20,457	46%	-	9,444	26,919	35%
Hermosa Redondo	108	1,362	22,841	6%	-	1,362	27,311	5%
Kern River Valley	134	1,257	3,825	33%	1	1,258	3,959	32%
King City	109	1,015	2,507	40%	-	1,015	3,017	34%
Livermore	110	1,560	17,260	9%	4	1,564	19,029	8%
Los Altos	111	674	17,019	4%	1	675	18,982	4%
Marysville	112	1,114	3,064	36%	2	1,116	3,794	29%
Oroville	113	1,114	2,619	43%	-	1,114	3,643	31%
Palos Verdes	122	1,558	23,391	7%	-	1,558	24,758	6%
Redwood Valley	multiple	481	1,806	27%	-	481	1,896	25%
Salinas	114	7,081	24,645	29%	3	7,084	28,846	25%
Selma	117	2,683	5,820	46%	-	2,683	6,617	41%
Stockton	119	16,350	39,682	41%	3	16,353	45,283	36%
Travis	157	-	-	0%	-	-	1	0%
Visalia	120	14,124	43,300	0	9	14,133	49,553	29%
Westlake	123	545	6,193	9%	-	545	7,101	8%
Willows	121	709	2,010	35%	-	709	2,406	29%
TOTAL		108,719	424,660	25.60%	52	108,771	492,314	22.09%

[1] Number of active residential service agreement (SA) CAP/LIRA contract riders on December 31st.

[2] Total number of active residential premises.

[3] CAP enrollment as a percentage of active residential premises.

[4] Number of active non-residential SA CAP/LIRA contract riders on December 31st.

[5] Total number of CAP enrollment.

[6] Total number of active premises.

[7] CAP enrollment as a percentage of total active premises.

3. Detail of balancing or memorandum account authorized to record expenses incurred and revenues collected for low income rate assistance program. *

District	Dept ID	Beginning AR Balance	Credit to customers	Charges to the customers	Ending AR Balance
Antelope Valley	129	199,896	60,098	(56,959)	203,036
Bakersfield	101	16,930,019	5,117,896	(2,591,486)	19,456,428
Bayshore	152	(11,914,751)	970,776	(3,644,047)	(14,588,022)
Bear Gulch	102	(10,593,999)	256,363	(2,571,864)	(12,909,500)
Chico	104	(721,280)	852,873	(1,031,630)	(900,038)
CSS - Interest Accrued	330	513,364	211,271		724,636
Dixon	105	1,051,180	301,032	(135,724)	1,216,488
Dominguez	128	(6,442,005)	1,530,846	(2,793,809)	(7,704,968)
East Los Angeles	106	9,569,043	2,188,860	(1,177,239)	10,580,664
Hermosa Redondo	108	(6,000,113)	248,787	(1,296,543)	(7,047,869)
King City	109	943,269	240,539	(117,126)	1,066,683
Kern River Valley	134	4,657,304	467,814	(134,459)	4,990,659
Livermore	110	(2,961,003)	331,525	(992,657)	(3,622,135)
Los Altos	111	(7,808,353)	171,217	(1,902,051)	(9,539,187)
Marysville	112	1,464,508	294,903	(136,840)	1,622,571
Oroville	113	1,582,963	306,176	(182,163)	1,706,976
Palos Verdes	122	(10,309,891)	419,776	(2,446,478)	(12,336,592)
Redwood Valley	Multiple	1,053,686	96,334	(46,404)	1,103,615
Selma	117	3,508,135	441,207	(148,819)	3,800,523
Salinas	114	2,982,500	1,681,515	(1,232,379)	3,431,636
Stockton	119	16,538,166	4,011,021	(1,736,742)	18,812,445
Travis Air Force Base	157	(251,966)	-	(101,440)	(353,407)
Visalia	120	4,121,281	1,631,890	(998,665)	4,754,506
Westlake	123	(3,609,642)	126,804	(791,622)	(4,274,460)
Willows	121	1,561,638	207,672	(88,566)	1,680,744
Total		6,063,948	22,167,195	(26,355,712)	1,875,432

SCHEDULE E-2(B) Details Description of Low-Income Rate Assistance Program(s)

Brief description of each low-income rate assistance program provided by district

APPLICABILITY

The Customer Assistance Program (CAP) is applicable to individually metered and flat rate residential customers, qualified non-profit group living facilities, qualified agricultural employee housing facilities, and migrant farm worker housing centers where the customer meets all the special conditions of this schedule.

TERRITORY

All Class A service areas of California Water Service Company

METERED SINGLE-FAMILY RESIDENTIAL RATES

Quantity Rates:

Customers are charged per 100 cubic feet of water delivered at the metered rates as reflected in applicable rate schedule for single-family residential service.

Service Charges:

Eligible customers receive a monthly CAP credit equal to 50% of the 5/8" x 3/4" service charge for single-family residential service, prorated based on the days of service if service is not provided for a full month. The maximum monthly credit is \$48.

FLAT RATE RESIDENTIAL RATES

Customers are charged the flat rate reflected in the applicable rate schedule for residential flat rate service.

Eligible customers receive a monthly CAP credit equal to 50% of the 5/8 x 3/4-inch meter for single-family residential service, prorated based on the days of service if service is not provided for a full month. The maximum monthly credit is \$48.

QUALIFIED NON-PROFIT GROUP LIVING FACILITIES, QUALIFIED AGRICULTURAL EMPLOYEE HOUSING FACILITIES, MIGRANT FARM WORKER HOUSING CENTERS

Quantity Rates:

Customers are charged per 100 cubic feet of water delivered at the metered rates as reflected in the applicable rate schedule.

Service Charges:

Eligible customers receive a monthly CAP credit of \$20, prorated based on the days of service if service is not provided for a full month. The maximum monthly credit per qualifying sub-metered customers is \$20.

Schedule E- 3 Description of Water Conservation Program(s)

For all water conservation programs offered by water utility, provide detailed responses to the following items:

1. Brief description of each water conservation program provided, by district. This description shall include but not be limited to the type of program offered (such as provision of low-flow plumbing fixtures, leak detection, leak repair, written water conservation tips, or other similar programs to its customers) and length of time it was offered.

Response to Schedule E-3(1): General descriptions of the programs are provided in the "Schedule E-3(1) Detail" pages of this report. District-specific program information is provided in Cal Water's *Conservation Budget and Measurement & Evaluation Report* for the 2025 conservation program that was submitted in Information Only Filing #80 on May 13, 2026.

2. Discuss how each water conservation assistance program is funded, for example, through rates charged to all customers, rates charged to customer receiving water conservation assistance, shareholder contribution, community funding, government funding, or other funding method. Explain why this type of funding was used.

Response to Schedule E-3(2): Expenditures for conservation programs come out of the normal conservation budget that has been approved by the CPUC. These costs are included in the revenue generated from rates. In some instances, conservation activities may be funded through grants offered through State and Federal agencies.

3. Cost of each program.

Response to Schedule E-3(3): See the "Schedule E-3(3) Detail" pages of this report.

4. The degree of participation in each district by customer group.

Response to Schedule E-3(4): See the "Schedule E-3(4) Details" of this report.

SCHEDULE E-3(1) Details 1. Water Conservation Programs

SECTION 1 - PROGRAM DESCRIPTIONS**ADMINISTRATION & RESEARCH****DISTRICT(S): ALL**

This reflects costs such as conservation-related payroll & benefits and program administrative costs.

CONSERVATION KIT PROGRAM**DISTRICT(S): ALL**

This program offered conservation kits featuring a range of water-saving plumbing retrofit fixtures. Kits were available at no charge to customers via the Cal Water website or via mail. Each kit included the following items: high-efficiency showerheads, kitchen faucet aerator, bathroom faucet aerators, full-stop hose nozzle, and toilet leak detection tablets.

CUSTOMIZED INCENTIVE PROGRAM**DISTRICT(S): ALL**

This program provided incentives in the form of rebates to all customers, which were calculated per 1,000 gallons saved.

FLUME SMART HOME WATER MONITOR REBATES**DISTRICT(S): ALL**

This program offered rebates to single-family residential customers to monitor leaks and water consumption with the Flume Smart Home Water Monitor.

HIGH-EFFICIENCY CLOTHES WASHER REBATES**DISTRICT(S): ALL**

This program provided incentives in the form of rebates to customers for the purchase of qualified high-efficiency clothes washers.

HIGH-EFFICIENCY SPRINKLER NOZZLE REBATES**DISTRICT(S): ALL**

This program offered rebates to customers for high-efficiency sprinkler nozzles.

HIGH-EFFICIENCY TOILET REBATES**DISTRICT(S): ALL**

This program provided incentives in the form of rebates to customers for the purchase of qualified MaP Premium high-efficiency toilets.

HIGH-EFFICIENCY URINAL REBATES**DISTRICT(S): ALL**

This program provided incentives in the form of rebates for the purchase of qualified high-efficiency urinals to commercial customers.

LARGE ROTARY NOZZLE REBATES**DISTRICT(S): ALL**

This program offered rebates to commercial customers for large rotary nozzles.

LAWN TO GARDEN (TURF REPLACEMENT) PROGRAM**DISTRICT(S): ALL**

Eligible participants received a Rebates to replace their lawn with a drought-tolerant and water-wise landscape. The program requires a minimum of 250 square feet of living lawn to be removed.

PUBLIC INFORMATION PROGRAMS**DISTRICT(S): ALL**

This program includes activities such as print advertising, television advertising, cinema advertising, digital advertising, in-store advertising, social media, direct mail, promotional items, and local events.

SCHOOL EDUCATION PROGRAMS**DISTRICT(S): ALL**

This program includes activities such as the Cal Water H2O Challenge, school assemblies, and coloring & activity books.

SMART IRRIGATION CONTROLLER REBATES**DISTRICT(S): ALL**

This program provided incentives in the form of rebates for the purchase of qualified smart irrigation controllers.

SMART LANDSCAPE TUNE-UP PROGRAM**DISTRICT(S): ALL**

Participants receive an irrigation system efficiency evaluation from a C-27 Landscape Professional, approved irrigation system improvements such as the installation of a smart irrigation controller, installation of high-efficiency sprinkler nozzles, and repair of leaks. The program is available at no charge to eligible customers.

SCHEDULE E-3(1) Details (continued)
1. Water Conservation Programs

SPRAY BODY REBATES

DISTRICT(S): ALL

This program provided incentives in the form of rebates for the purchase and installation of qualified spray bodies with integrated pressure regulation and check valve.

WATER EFFICIENCY ANALYTICS AND MANAGEMENT PROGRAM

DISTRICTS: ALL

This program includes a customer relationship management system, aerial imagery, landscape classification, development of water targets, tracking and analysis of customer consumption, and development of GIS tools.

WATER LOSS AUDITING AND CONTROL PROGRAM

DISTRICT(S): ALL

The Water Loss Auditing and Control (WLAC) program included completion and submission of validated water loss audits. The program also included documentation of water loss auditing and control standards that support compliance with state-wide water loss regulations while enhancing field practices, technology pilots, data management, and efficiency of water distribution.

Table 1.1 - Rebates Program Schedule	
Device Type	California Water Service Company
Residential High-Efficiency Toilet Rebate	Up to \$50
Residential High-Efficiency Clothes Washer Rebate	Up to \$150
Residential Smart Irrigation Controller Rebate	Up to \$125
Residential High-Efficiency Sprinkler Nozzle Rebate	Up to \$5/nozzle
Residential Lawn-to-Garden (Turf Replacement) Rebate	\$3.00 per square foot (250 to 1,500 sq. ft.)
Commercial High-Efficiency Toilet Rebate	Up to \$100
Commercial High-Efficiency Urinal Rebate	Up to \$150
Commercial Smart Irrigation Controller Rebate	Up to \$25/station
Commercial Spray Body Rebate	Up to \$10 (materials) Up to \$8 (labor) ^a
Commercial Large Rotary Nozzle Rebate	Up to \$30 per nozzle (materials) Up to \$8 per body (labor) ^a
Commercial High-Efficiency Sprinkler Nozzle Rebate	Up to \$5/nozzle
Commercial Lawn-to-Garden Rebate	Up to \$3.00 per square foot (250 to 10,000 sq. ft.)

^a Labor incentive available if installation provided by licensed C-27 contractor.

SCHEDULE E-3(3) Details
3. Cost of Each Program by District

Water Conservation Programs

District	Dept ID	A01ETC	A01PST	A02ETC	A05CUW	A06CPT	A06ETC	CRMA	P30ETC	P31ETC	Sub Total
Bakersfield	101	9,308	10,686	11,962	2,625	9,186	12,162	24,475	92,315	56,488	229,207
Bear Gulch	102	7,649	985	9,780	2,146	6,081	9,667	16,490	68,039	36,998	157,835
Chico	104	3,722		4,822	1,058	4,287	4,967	8,129	26,673	25,735	79,393
Dixon	105	461	164	593	130	373	591	999	4,219	2,349	9,880
East Los Angeles	106	4,584	1,423	5,941	1,304	3,488	6,223	10,018	46,350	35,432	114,763
Hermosa Redondo	108	7,196	1,423	9,173	2,013	5,884	9,198	15,467	53,246	37,981	141,582
King City	109	244		323	71	179	326	535	2,223	2,446	6,348
Livermore	110	6,381	985	8,109	1,780	5,991	8,028	13,664	45,971	29,926	120,836
Los Altos Suburban	111	4,155	985	5,388	1,182	4,380	5,536	9,084	33,651	27,018	91,379
Marysville	112	634	2,051	8,915	180	5,042	797	1,381	47,089	2,461	68,552
Oroville	113	492	338	633	139	483	638	1,074	5,622	2,741	12,160
Salinas	114	8,383	1,478	10,871	2,386	6,723	10,693	18,323	58,799	37,702	155,358
Selma	117	1,137	611	1,468	322	878	1,422	3,016	9,042	4,307	22,204
Stockton	119	6,896	2,354	8,836	1,939	5,217	8,680	14,889	52,038	31,453	132,303
Visalia	120	5,679	7,159	7,355	1,614	5,202	7,603	15,202	59,253	39,963	149,030
Willows	121	94	137	121	27	107	172	208	601	3,042	4,509
Palos Verdes	122	7,941	1,314	10,049	2,205	6,385	10,019	16,945	53,416	41,025	149,300
Westlake	123	3,206	1,353	4,068	893	2,475	4,365	8,716	26,442	26,962	78,478
Dominguez	128	11,292	1,807	14,655	3,216	8,933	14,549	24,651	89,125	56,649	224,876
Antelope Valley	129	230	137	296	65	187	332	504	6,045	2,461	10,259
Kern River Valley	134	540	219	701	154	425	692	1,185	5,451	2,517	11,882
Redwood Valley	146	241	137	310	68	172	317	524	3,186	2,758	7,713
Rancho Dominguez	151								615		615
Bayshore	152	14,361	1,068	10,335	4,044	7,968	18,132	31,073	60,416	65,102	212,498
Travis AFB	157	310									310
Customer Support Services	350										-
Grand Total		105,136	36,816	134,704	29,562	90,045	135,109	236,555	849,826	573,516	2,191,268

SCHEDULE E-3(3) Details
3. Cost of Each Program by District

Water Conservation Programs

District	Dept ID	P31SEM	P32COM	P32DML	P33ETC	P35ETC	P36ETC	P36EVT	P36SPN	R60ETC	Sub Total
Bakersfield	101	955	62,720		1,033	1,676		51,368	3,459	60,157	181,369
Bear Gulch	102	612	22,050		366	225		-	784	43,892	67,930
Chico	104	424	17,640		181	111		241	387	23,361	42,345
Dixon	105	40	2,940		22	14		-	48	2,823	5,887
East Los Angeles	106	585	24,500		513	137		15,829	476	27,621	69,661
Hermosa Redondo	108	654	44,100		517	1,244		33,697	736	54,040	134,987
King City	109	24	735		28	7			26	1,761	2,581
Livermore	110	515	14,700		457	187			650	41,178	57,687
Los Altos Suburban	111	465	23,520		202	124		-	432	25,948	50,690
Marysville	112	42	1,470	177	370	1,612		7,929	739	3,729	16,068
Oroville	113	47	2,450	266	55	1,419		5,621	51	2,943	12,851
Salinas	114	649	19,600		939	1,529		15,043	872	49,231	87,862
Selma	117	74	4,900		127	933		9,434	118	6,762	22,347
Stockton	119	520	42,875		1,008	1,481		32,601	8,209	41,324	128,018
Visalia	120	663	48,020		635	1,194		21,152	590	36,610	108,864
Willows	121	39	4,410		5	3			10	723	5,190
Palos Verdes	122	681	39,200		566	1,515	3,343	14,580	806	78,293	138,984
Westlake	123	464	34,300		152	1,113		10,869	326	17,720	64,945
Dominguez	128	957	24,500		826	1,119		14,517	1,175	70,151	113,244
Antelope Valley	129	42	3,920		11	7		-	24	1,246	5,250
Kern River Valley	134	43	3,920		61	16		-	56	3,654	7,750
Redwood Valley	146	26	3,430		12	7			25	1,532	5,031
Rancho Dominguez	151									86	86
Bayshore	152	1,103	44,100		392	1,010		26,386	805	83,172	156,967
Travis AFB	157										-
Customer Support Services	350										-
Grand Total		9,625	490,000	443	8,477	16,682	3,343	259,267	20,802	677,955	1,486,593

SCHEDULE E-3(3) Details
3. Cost of Each Program by District

Water Conservation Programs

District	Dept ID	R61PRG	R64MKT	R64PRG	X60ETC	No Product Code	Sub Total	Grand Total
Bakersfield	101	624,291	2,981	12,570	202,402	(27,168)	815,077	1,225,652
Bear Gulch	102	86,524	767	3,666	33,107	(19,963)	104,101	329,866
Chico	104	22,102		8	2,637	(6,830)	17,916	139,653
Dixon	105	775	128	603	324	(764)	1,066	16,833
East Los Angeles	106	50,335	1,107	5,367	5,554	(23,089)	39,275	223,699
Hermosa Redondo	108	52,943	1,107	5,325	20,145	(16,592)	62,929	339,498
King City	109	(13,044)		1	567	2,795	(9,681)	(752)
Livermore	110	60,693	767	3,712	94,663	(9,191)	150,644	329,166
Los Altos Suburban	111	71,809	767	3,669	45,014	(6,661)	114,597	256,666
Marysville	112		149	711	13,480	(14,284)	56	84,676
Oroville	113	6,751	149	709	4,372	(1,267)	10,714	35,725
Salinas	114	324,253	1,150	5,507	24,127	(11,720)	343,317	586,537
Selma	117	(1,165)	256	1,216	20,578	362	21,247	65,797
Stockton	119	199,245	1,831	8,745	61,060	(14,833)	256,049	516,370
Visalia	120	69,174	1,789	8,484	50,316	(14,177)	115,585	373,478
Willows	121	410	106	502	5,568	7	6,594	16,293
Palos Verdes	122	64,594	1,022	4,942	71,249	(15,124)	126,682	414,967
Westlake	123	44,842	298	1,400	19,861	(7,351)	59,050	202,473
Dominguez	128	339,541	1,405	7,656	26,039	(28,491)	346,150	684,269
Antelope Valley	129	125	106	513	737	(3,220)	(1,739)	13,770
Kern River Valley	134	(26,856)	170	811	383	(2,257)	(27,748)	(8,116)
Redwood Valley	146	(4,607)	106	502	1,094	(730)	(3,634)	9,111
Rancho Dominguez	151					12,995	12,995	13,696
Bayshore	152	451,361	2,172	10,460	79,628	(10,895)	532,726	902,190
Travis AFB	157						-	310
Customer Support Services	350					90,120	90,120	90,120
Grand Total		2,424,098	18,334	87,079	782,904	(128,328)	3,184,088	6,861,950

SCHEDULE E-3(4) Details

4. Participation of Conservation Programs by Customer Group

The tables below show the degree of participation in each conservation program for each district by customer group.

Rebate Program Participation:

District	Single-Family Residential	Multi-Family Residential	Commercial
Antelope Valley	0.08%	0.00%	0.00%
Bakersfield	8.93%	0.08%	1.02%
Bear Gulch	3.99%	0.00%	0.08%
Chico	11.28%	0.00%	0.16%
Dixon	0.23%	0.00%	0.00%
Dominguez	4.93%	0.70%	3.45%
East Los Angeles	0.94%	0.08%	0.08%
Hermosa Redondo	4.78%	0.08%	1.41%
Kern River Valley	0.23%	0.00%	0.00%
King City	0.00%	0.00%	0.00%
Livermore	9.79%	0.00%	0.08%
Los Altos	9.79%	0.00%	0.08%
Marysville	0.00%	0.00%	0.00%
Mid-Peninsula	12.06%	0.08%	0.16%
Oroville	1.96%	0.00%	0.00%
Palos Verdes	5.25%	0.00%	0.94%
Redwood Valley	0.00%	0.00%	0.00%
Salinas	3.99%	0.08%	0.31%
Selma	0.47%	0.00%	0.00%
South San Francisco	1.64%	0.00%	0.23%
Stockton	2.11%	0.08%	0.08%
Visalia	6.66%	0.00%	0.08%
Westlake	1.25%	0.00%	0.08%
Willows	0.23%	0.00%	0.00%

Flume Program Participation:

District	Single-Family Residential	Multi-Family Residential	Commercial
Antelope Valley	0.00%	0.00%	0.00%
Bakersfield	5.56%	0.00%	0.00%
Bear Gulch	0.00%	0.00%	0.00%
Chico	0.00%	0.00%	0.00%
Dixon	0.00%	0.00%	0.00%
Dominguez	7.64%	0.00%	0.00%
East Los Angeles	2.55%	0.00%	0.00%
Hermosa Redondo	19.91%	0.00%	0.00%
Kern River Valley	0.69%	0.00%	0.00%
King City	0.23%	0.00%	0.00%
Livermore	6.71%	0.00%	0.00%
Los Altos	0.00%	0.00%	0.00%
Marysville	0.00%	0.00%	0.00%
Mid-Peninsula	0.23%	0.00%	0.00%
Oroville	0.23%	0.00%	0.00%
Palos Verdes	52.08%	0.00%	0.00%
Redwood Valley	0.00%	0.00%	0.00%
Salinas	1.62%	0.00%	0.00%
Selma	0.00%	0.00%	0.00%
South San Francisco	0.00%	0.00%	0.00%
Stockton	0.69%	0.00%	0.00%
Visalia	1.85%	0.00%	0.00%
Westlake	0.00%	0.00%	0.00%
Willows	0.00%	0.00%	0.00%

SCHEDULE E-3(4) Details (continued)

4. Participation of Conservation Programs by Customer Group

Conservation Kit Program Participation:

District	Single-Family Residential	Multi-Family Residential	Commercial
Antelope Valley	0.63%	0.00%	0.00%
Bakersfield	15.37%	0.00%	0.03%
Bear Gulch	3.32%	0.00%	0.00%
Chico	0.76%	0.00%	0.00%
Dixon	0.66%	0.00%	0.00%
Dominguez	8.83%	0.00%	0.00%
East Los Angeles	6.93%	0.03%	0.00%
Hermosa Redondo	4.02%	0.06%	0.00%
Kern River Valley	1.20%	0.00%	0.00%
King City	0.09%	0.00%	0.00%
Livermore	5.03%	0.00%	0.00%
Los Altos	4.43%	0.00%	0.00%
Mid-Peninsula	1.17%	0.00%	0.00%
Marysville	8.83%	0.03%	0.00%
Oroville	0.66%	0.00%	0.00%
Palos Verdes	6.36%	0.00%	0.00%
Redwood Valley	0.70%	0.00%	0.00%
Salinas	6.17%	0.00%	0.00%
Selma	1.52%	0.03%	0.00%
South San Francisco	4.90%	0.03%	0.00%
Stockton	9.27%	0.09%	0.00%
Visalia	6.96%	0.06%	0.00%
Willows	1.39%	0.00%	0.00%
Westlake	0.41%	0.00%	0.00%

Smart Landscape Tune-Up Program Participation:

District	Single-Family Residential	Multi-Family Residential	Commercial
Antelope Valley	0.23%	0.00%	0.00%
Bakersfield	26.24%	0.00%	0.00%
Bear Gulch	4.30%	0.00%	0.00%
Chico	0.00%	0.00%	0.00%
Dixon	0.00%	0.00%	0.00%
Dominguez	4.30%	0.00%	0.00%
East Los Angeles	0.68%	0.00%	0.00%
Hermosa Redondo	3.62%	0.00%	0.00%
Kern River Valley	0.00%	0.00%	0.00%
King City	0.23%	0.00%	0.00%
Livermore	8.82%	0.00%	0.00%
Los Altos	5.66%	0.00%	0.00%
Marysville	1.58%	0.00%	0.00%
Mid-Peninsula	10.18%	0.00%	0.23%
Oroville	0.23%	0.23%	0.00%
Palos Verdes	9.95%	0.00%	0.00%
Redwood Valley	0.23%	0.00%	0.00%
Salinas	2.26%	0.00%	0.00%
Selma	2.04%	0.00%	0.00%
South San Francisco	1.13%	0.00%	0.00%
Stockton	6.33%	0.00%	0.00%
Visalia	7.92%	0.00%	0.00%
Westlake	3.39%	0.00%	0.00%
Willows	0.00%	0.00%	0.00%

Schedule E-4 Report on Affiliate Transactions

Affiliate includes all related companies including but not limited to Parent, Affiliates, and Subsidiaries.

INSTRUCTIONS:

* For those utilities with specifically authorized affiliate transaction rules, provide all information required by those rules.

* For those utilities with no specifically authorized affiliate transaction rules, or those utilities whose authorized affiliate transaction rules do not provide the following information, provide the following:

1. Summary of all transactions between regulated water utility and its affiliated companies for the previous calendar year. The summary shall include a description of each transaction and an accounting of all dollars associated with each transaction although each transaction need not be separately identified where multiple transactions occur in the same account. These transactions shall include:

(a) services provided by regulated water utility to any affiliated company; **See attached**

(b) services provided by any affiliated company to regulated water utility; **See attached**

(c) assets (both tangible and intangible) transferred from regulated water utility to any affiliated company; **See attached**

(d) assets (both tangible and intangible) transferred from any affiliated company to regulated water utility; **See attached**

(e) employees transferred from regulated water utility to any affiliated company; **See attached**

(f) employees transferred from any affiliated company to regulated water utility; and **See attached**

(g) financing arrangements and transactions between regulated water utility and any affiliated company. **See attached**

California Water Service Company
Annual Summary Statement of Transactions with Non-Regulated Affiliates
For the Calendar Year 2025
Compliance with CPUC Affiliate Transactions Rules,¹ Rule VIII.F²

1 Summary of all transactions between regulated water utility and its affiliated companies for the previous calendar year. The summary shall include a description of each transaction and an accounting of all dollars associated with each transaction although each transaction need not be separately identified where multiple transactions occur in the same account. These transactions shall include:

(a) Services provided by the California Water Service Company ("Cal Water") to non-regulated affiliate companies:

a) To California Water Service Group ("CWS Group") (parent company of Cal Water): Cal Water provides basic accounts payable services to CWS Group, and charges the amounts to CWS Group. In providing this service, Cal Water performed the following transactions:	
1. Cal Water paid expenses to third parties on behalf of CWS Group (including legal fees, SEC fees, Board of Directors fees, annual report fees, franchise fees, amortization of stock award credits, ESPP, Line of credit fees, etc) These expenses are included in the payments from CWS Group to Cal Water in 2.a.1, below.	(14,242,315)
2. Cal Water received reimbursement from CWS Group	15,390,229
b) To CWS Utility Services ("CWSUS") (affiliate of CWS Group): Cal Water provides basic accounts payable services to CWSUS, and charges the amounts to CWSUS. In providing this service, Cal Water performed the following transactions:	
1. Cal Water paid expenses on behalf of CWSUS (including repair & maintenance, property tax, supplies, tax, etc.) These expenses are included in the payments from CWSUS to Cal Water in 2.b.1 below.	281,137
2. Cal Water rents space from CWS Utility Services in a Rancho Dominguez building per the lease agreement between the entities.	(675,279)
3. Cal Water paid to CWSUS	351,894
c) To HWS Utility Services ("HWSUS") (affiliate of CWS Group): Cal Water provides basic accounts payable services to HWSUS, and is reimbursed for those payments. In providing this service, Cal Water performed the following transactions:	
1. Cal Water paid expenses for HWSUS (including insurance, GET and USE tax, shipping, reimbursements, etc.) These expenses are included in the payments from HWSUS to Cal Water in 2.c.1	17,635

(b) Services provided by non-regulated affiliated companies to Cal Water:

a) From CWS Group:	
1. Reimbursement for the payments Cal Water made on behalf of CWS Group in 1.a.1 above. (includes Board of Directors' fees and expenses, shareholder expenses, SEC fees, annual reports, tax, ESPP, line of credit fees, etc.) Amortization of stock awards were allocated from CWS Group to Cal Water.	
b) From CWSUS:	
1. Reimbursement for the payments Cal Water made on behalf of CWSUS in 1.b.1 above	(281,137)
2. Cal Water rents space from CWSUS in a Rancho Dominguez building per the lease agreement between the entities.	675,279
c) From HWSUS:	
1. Reimbursement for the payments Cal Water made on behalf of HWSUS Services in 1.c.1 & 1.c.2 above	(17,635)
d) Common Stock Dividend	
1. Dividend Declared	72,737,407
2. Dividend Paid to CWS Group	(72,635,801)
3. Dividend Paid by CWS to Individuals	(54,404)
4. Dividend Deferred Accrual	(47,202)

(c) Assets transferred from Cal Water to non-regulated affiliated companies:

There were no asset transferred from Cal Water to non-regulated affiliated companies in 2025.

(d) Assets transferred from non-regulated affiliated companies to Cal Water:

There were no asset transferred from Cal Water to the non-regulated affiliated companies in 2025.

(e) Employees transferred from Cal Water to non-regulated affiliated companies:

There were no employees transferred from Cal Water to non-regulated affiliated companies in 2025.

(f) Employees transferred from non-regulated affiliated companies to Cal Water:

There were no employees transferred from non-regulated affiliated companies to Cal Water in 2025.

(g) Financial arrangements and transactions between Cal Water and non-regulated affiliated companies:

There were no financial arrangements between Cal Water and the CWS Group in 2025.

**SCHEDULE E-5
FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund (SRF) loan surcharge

1. Current Fiscal Agent:

District:	Contract:	District:	Name:	Address:	Phone Number:	Account Number:	Date Hired:
138	E51066	Lakeland	WESTAMER ICA BANK	P. O. BOX 996, LAKE ISABELLA, CA 93240	760-379-2691	280-22444-5	7/1/1998
142	E51063	Squirrel Mountain	WESTAMER ICA BANK	P. O. BOX 996, LAKE ISABELLA, CA 93240	760-379-2691	280-22438-7	7/1/1998
147	SRF08CX301	Lucerne	Computer Share Trust Company, N.A	WF 8113 P.O. Box 1450 Minneapolis, MN 55485- 8113	415-371-3355	23664700; 701	6/1/2010
149	SRF02C316	Coast Springs	Computer Share Trust Company, N.A	WF 8113 P.O. Box 1450 Minneapolis, MN 55485- 8113	415-371-3355	22409200; 201	10/1/2008

2. Total surcharge collected from customers during the 12 month reporting period: \$ 325,018

Meter Size	Coast Springs		Lakeland		Lucerne		Squirrel Mountain	
	No. of Metered Customers	Monthly Surcharge Per Customer	No. of Metered Customers	Monthly Surcharge Per Customer	No. of Metered Customers	Monthly Surcharge Per Customer	No. of Metered Customers	Monthly Surcharge Per Customer
5/8" meter	231	\$ 10.11	201	\$ 10.29	1,198	\$ 15.19	387	\$ 8.08
3/4" meter	2	\$ 15.17			1	\$ 22.79	4	\$ 12.12
1" w/fire sprinklers	13	\$ 10.51					10	\$ 8.24
1" meter	4	\$ 25.28			7	\$ 37.98	2	\$ 20.20
1-1/2" meter	1	\$ 50.55			2	\$ 75.95		
2" meter					4	\$ 121.52		
3" meter			1	\$ 154.35	1	\$ 227.85		
Total	251		202		1,213		403	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 443,554
Add: Surcharge collections	325,018
Interest earned	14,797
Other deposits	_____
Less: Loan payments	(334,217)
Bank charges	(1,250)
Other withdrawals/adj.	1,096
Balance at end of year	<u>\$ 448,998</u>

4. Reason for other deposits/withdrawals

External deposit from Westamerica Bank

5. Total Accumulated Reserve: \$ 7,904,575

**SCHEDULE E-5
FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (Continued)
Account 100.1 - Utility Plant in Service (funded by SDWBA/SRF)**

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	-				\$ -
3	302	Franchises and Consents	-				\$ -
4	303	Other Intangible Plant	-				\$ -
5		Total Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 8,450				\$ 8,450
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements (*)	371,802				\$ 371,802
12	312	Collecting and Impounding Reservoirs					\$ -
13	313	Lake, River and Other Intakes					\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells	596,522				\$ 596,522
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 968,325	\$ -	\$ -	\$ -	\$ 968,325
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements					\$ -
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	128,088				\$ 128,088
25	325	Other Pumping Plant					\$ -
26		Total Pumping Plant	\$ 128,088	\$ -	\$ -	\$ -	\$ 128,088
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements (*)					\$ -
30	332	Water Treatment Equipment	8,096,266				\$ 8,096,266
31		Total Water Treatment Plant	\$ 8,096,266	\$ -	\$ -	\$ -	\$ 8,096,266
32							
33		VI. TRANSMISSION AND DIST. PLANT					
34	341	Structures and Improvements					\$ -
35	342	Reservoirs and Tanks	977,579				\$ 977,579
36	343	Transmission and Distribution Mains	844,097				\$ 844,097
37	344	Fire Mains					\$ -
38	345	Services					\$ -
39	346	Meters	707				\$ 707
40	347	Meter Installations					\$ -
41	348	Hydrants	4,824				\$ 4,824
42	349	Other Transmission and Distribution Plant					\$ -
43		Total Transmission and Distribution Plant	\$ 1,827,207	\$ -	\$ -	\$ -	\$ 1,827,207

**SCHEDULE E-5
FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (Continued)
Account 100.1 - Utility Plant in Service (funded by SDWBA/SRF)**

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)
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	-				\$ -
46	372	Office Furniture and Equipment	-				\$ -
47	373	Transportation Equipment	-				\$ -
48	374	Stores Equipment	-				\$ -
49	375	Laboratory Equipment	-				\$ -
50	376	Communication Equipment	-				\$ -
51	377	Power Operated Equipment	-				\$ -
52	378	Tools, Shop and Garage Equipment	-				\$ -
53	379	Other General Plant	-				\$ -
54		Total General Plant	\$ -	\$ -	\$ -	\$ -	\$ -
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	-				\$ -
58	391	Utility Plant Purchased	-				\$ -
59	392	Utility Plant Sold	-				\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 11,028,336	\$ -	\$ -	\$ -	\$ 11,028,336

Account 101 - Recycled Water Utility Plant (funded by SDWBA/SRF)

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 E-6 FACILITIES FEES DATA

Please provide the following information relating to Facilities Fees for districts or subsidiaries servicing 2,000 or fewer connections for the calendar year. (Per D.91-04-068)

1. Trust Account Information:

Bank Name: Not applicable
 Address: _____
 Account Number: _____
 Date Opened: _____

2. Facilities Fees collected for new connections during the calendar year:

A. Commercial

NAME	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

B. Residential

NAME	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

3. Summary of the bank account activities showing:

	AMOUNT
Balance at beginning of year	\$ _____
Deposits during the year	\$ _____
Interest earned for calendar year	\$ _____
Withdrawals from this account	\$ _____
Balance at end of year	\$ _____ -

4. Reason or Purpose of Withdrawal from this bank account:

DECLARATION

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

I, the undersigned _____ **Thomas Scanlon**
Officer, Partner, or Owner (Please Print)

of _____ **California Water Service Company**
Name of Utility

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, Corporate Controller & Principal Accounting Officer
Title (Please Print)

(408) 367-8200
Telephone Number


Signature


5.28.26
Date

Thomas A. Scanlon
Corporate Controller

INDEX

	<u>PAGE</u>		<u>PAGE</u>
Accidents	56	Operating expenses	45-47
Acres irrigated	61	Operating revenues	44
Advances from affiliated companies	35	Organization and control	13
Advances for construction	40	Other deferred credits	41
Affiliate Transactions	65	Other deferred debits	29
Assets	14	Other income	16
Assets in special funds	23-24	Other investments	23
Balance sheet	14-15	Other physical property	19
Balancing & Memorandum Accounts	63	Payables to affiliated companies	36
Bonds	34	Political expenditures	57
Bonuses paid to executives & officers	57	Population served	61
Capital stock	30	Premium on capital stock	31
Capital surplus	32	Prepayments	26
Contributions in aid of construction	42	Proprietary capital	33
Depreciation and amortization reserves	21	Purchased water for resale	58
Declaration	70	Rate base	20
Discount on capital stock	29	Receivables from affiliated companies	26
Discount and expense on funded debt	27	Revenues apportioned to cities and towns	44
Dividends declared	30	SDWBA/SRF loan data	66-68
Earned surplus	32	Securities issued or assumed	35
		Selected Financial Data Excluding Non-	
Employees and their compensation	56	Regulated Activity	9-11
Engineering and management fees	55	Service connections	60
Excess Capacity and Non-Tariffed Services	12	Sinking funds	23
Facilities Fees	69	Sources of supply and water developed	58
Franchises	18	Special deposits	24
Income statement	16	Status with Board of Public Health	62
Income deductions	16	Stockholders	30
Investments in affiliated companies	23	Storage facilities	58
Liabilities	15	Taxes	48
Loans to directors, or officers, or shareholders	57	Transmission and distribution facilities	59
Low Income Rate Assistance Program(s)	64	Unamortized debt discount and expense	27
Management fees and expenses	55	Unamortized premium on debt	27
Meters and services	60	Undistributed profits	33
Miscellaneous long-term debt	35	Utility plant	17
Miscellaneous reserves	41	Utility plant in service	17-18
Miscellaneous special funds	24	Utility plant held for future use	19
Notes payable	36	Water delivered to metered customers	61
Notes receivable	25	Water Conservation Program(s)	64
Officers	13	Working Cash	20

ATTACHMENT A

 Customer Service Metrics - CPUC CWSCO Business Unit for FY 2025 Thru Q4		Division	District	District Group	Year	Quarter
		CWSCO	ALL DISTRICTS	ALL	2025	Thru Q4
		2025 Q1	2025 Q2	2025 Q3	2025 Q4	Grand Total
Phone System	Total Calls Received	88,484	94,677	115,755	96,150	395,066
	Answered under 30 seconds	77,504	82,944	97,811	84,741	343,000
	% SL in 30 seconds (Goal >= 80%)	88%	88%	84%	88%	87%
Abandon Rate	Abandoned Calls	1,441	1,516	2,651	1,997	7,605
	Abandon Rate (Goal <= 5%)	2%	2%	2%	2%	2%
Billing	Total Bills Scheduled to Run	1,402,243	1,428,237	1,401,062	1,401,531	5,632,925
	Bills Rendered within 7 Days	1,399,243	1,423,585	1,394,804	1,397,402	5,615,034
	% Bills Rendered in 7 Days (Goal >= 99%)	99.8%	99.7%	99.6%	99.7%	99.7%
Inaccurate Bills	Inaccurate Bills Rendered	3,318	2,343	3,604	4,482	13,747
	% Inaccurate Bills (Goal <= 3%)	0.2%	0.2%	0.3%	0.3%	0.2%
Payments	Total Payments Posted	1,187,801	1,216,549	1,274,211	1,246,306	4,923,971
	Payment Posting Errors	629	316	383	476	1,764
	% of Payment Errors (Goal <= 1.0%)	0.1%	0.0%	0.0%	0.0%	0.0%
Meter Reading	Total Meter Reads	1,456,792	1,520,794	1,512,189	1,523,452	6,012,824
	Meters Not Read	9,446	9,275	9,177	11,715	39,611
	% Meters Not Read (Goal <= 3.0%)	0.6%	0.6%	0.6%	0.8%	0.7%
Appointments	Total Appointments Scheduled	2,537	5,705	6,940	6,236	21,418
	# Appointments 4 Hours Late	21	1	1	2	25
	% Over 4 Hrs Late (Goal <= 5.0%)	0.8%	0.0%	0.0%	0.0%	0.1%
Work Orders	Customer Requested Work Orders	14,522	18,818	19,656	17,196	70,192
	# Customer Requested Work Orders Missed	181	293	281	163	918
	% Customer Requested Work Orders Missed (Goal <= 5.0%)	1.2%	1.6%	1.4%	0.9%	1.3%
Consumer Affairs Branch (CAB) Complaints	Total # of Connections	511,678	512,440	513,172	513,722	
	Total # of Customers	451,260	451,553	451,597	451,270	
	# of Complaints to Utility from CAB	21	20	40	33	
	% of Complaints from CAB (Goal <= .1%)	0.00%	0.00%	0.01%	0.01%	

Annual Report of California Water Service Company
to the California Public Utilities Commission

ATTACHMENT B

**Report on Unregulated California Activities
(Non-Tariffed Products & Services or NTP&S)**

The Commission's rules governing "non-tariffed products and services" ("NTP&S," sometimes historically described as excess capacity activities, and referred to herein as "unregulated" or "non-regulated" activities) became effective on June 30, 2011 (see Rule X in Appendix A of D.12-01-042). Consistent with Rule X.E of the new rules, California Water Service Company ("Cal Water") provides the following information in this Attachment regarding its unregulated activities in Calendar Year 2024:

	Page Number
I. Non-Regulated Operating Income Statement	1
II. Overview of Revenue Sharing and Cost Allocation	2
III. Descriptions of Unregulated Activities	3
IV. Regulated Assets used in Unregulated Activities	7
V. District Office and CSS Labor Engaged in Unregulated Activities	9

CALIFORNIA WATER SERVICE COMPANY
 Non-Regulated Operating Income Statement
 2025

<i>Name of Contract/Service</i>	<i>Active/Passive</i>	<i>Revenue</i>	<i>Revenue Sharing</i>
<u>Operating and Maintenance Contract</u>			
City of Bakersfield	Active	12,309,527	(1,263,732)
City of Commerce	Active	(43,702)	-
Foothill Estates	Active	26,520	(2,837)
Tesoro Viejo Mutual Water	Active	2,922,805	(300,167)
Others	N/A	-	(5)
Total O & M		15,215,149	(1,566,740)
<u>Meter Reading & Billing Services</u>			
City of Stockton	Active	18,500	(1,874)
King City Sewer	Active	29,387	(3,039)
Willows Sewer	Active	6,248	(641)
Others	N/A	-	-
Total Meter Read & Billing		54,135	(5,554)
<u>Lab Services</u>			
Great Oaks Water Co.	Active	77,273	(7,936)
Total Lab Services		77,273	(7,936)
<u>Miscellaneous</u>			
Job Orders (Income from repairs performed to another party)	Active	466,430	(46,643)
Home Service	Active	1,764,952	(185,241)
Total Miscellaneous		2,231,382	(231,884)
<u>Other Non-Regulated Operating Activity</u>			
City of Commerce Lease*	Active	4,037,941	(248,001)
Hawthorne Lease*	Active	12,977,179	(637,911)
Bakersfield Treatment Plant*	Active	536,464	(29,050)
Total Other Non-Regulated Activity		17,551,584	(914,962)
<u>Leases</u>			
Antenna Leases	Passive	3,061,219	(926,672)
Other Property Leases	N/A	9,600	-
Total Leases		3,070,819	(926,672)
Total		38,200,343	(3,653,749)

*Pass-through costs are removed before applying the revenue sharing percentage of 10%.

Cal Water's Unregulated (or NTP&S) Activities

II. Overview

- > **Revenue sharing:** Rule X.C defines how revenues from unregulated activities are to be allocated between shareholders and ratepayers, depending on whether the activities are designated as "active" or "passive."
 - **Active vs. passive activities:** The Commission has designated certain activities as active or passive as reflected in the "NTP&S Designation Chart" at the end of the rules. Ten percent (10%) of gross revenues from activities classified as "active" must be shared with ratepayers, while thirty percent (30%) of gross revenues from "passive" activities must be shared with ratepayers.
 - **100% revenue sharing for first \$100,000:** The 10%/30% revenue sharing is applied to active and passive NTP&S activities only after the first \$100,000 of the year's NTP&S revenues are fully allocated (100%) to benefit ratepayers.
 - **Cal Water's activities:** With the exception of Cal Water's lease of space for cellular antennas, which are designated as "passive" (requiring 30% sharing), Cal Water's NTP&S activities are all "active" (requiring 10% sharing).

- > **Cost allocation:** Rule X.D defines how costs associated with NTP&S activities must be allocated between regulated and unregulated accounts, generally requiring that "all incremental investments, costs, and taxes due to [NTP&S] shall be absorbed by shareholders, i.e., not recovered through tariffed rates."
 - **Cal Water's cost allocations:** Charges for an NTP&S activity consist of fully-loaded labor costs (payroll hours plus related benefits costs) and non-labor costs (such as materials, postage, etc.). For both kinds of costs, clearly identifiable incremental costs (direct costs) are directly charged to unregulated accounts. In addition, incremental indirect costs are estimated for each activity, and allocated to unregulated accounts.

III. Descriptions of Unregulated (or NTP&S) Activities

1) Antenna Leases (Multiple Cal Water Districts)

Service: Antenna leases (approximately 58 agreements with mobile carriers)

Description: These antenna leases allow cellular service providers to install their antennas on Cal Water properties without interference to normal day-to-day operations. Cal Water has antenna leases in several districts.

Allocations: The expenses Cal Water incurs to ensure equipment is safe and properly installed have been directly charged to unregulated accounts, and 30% of gross revenues have been allocated to ratepayers. This approach is consistent with Cal Water's standardized NTP&S revenue sharing and cost allocation methodologies.

2) Bakersfield, City of (Bakersfield District)

Service: Operation, maintenance, and billing contract for water system (approximately 52,500 customers), including a treatment plant that serves the City of Bakersfield as well as Cal Water's regulated customers.

Description: In the Bakersfield area, both Cal Water and the City of Bakersfield own water systems that serve the population. This contract with the City of Bakersfield requires that Cal Water provides all qualified, trained and, if required, licensed and certified personnel, direct supervision, fully equipped vehicles, proper tools, equipment, fuels and various supplies to operate and maintain the City's system. Operation of the system includes treatment of water, transmission/distribution, repair of leaks, meter maintenance, meter reading, customer billing, and 24/7 on-call response.

Allocations: Cal Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the Commission's rules.

3) Commerce, City of (East Los Angeles District)

Service: Operation, maintenance, & billing for leased water system (approximately 1,200 customers)

Description: Pursuant to an agreement with the City of Commerce, Cal Water performs all customary utility practices for Commerce residents that it would provide to regulated customers.

Allocations: Cal Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the Commission's rules.

4) Foothill Estates (Salinas District) (This contract ended on 5/19/2025.)

Service: Operation and maintenance of water system

Description: Cal Water operates and provides limited maintenance for a water system owned by land developer Foothill Estates. No billing services are provided.

Allocations: Cal Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the Commission's rules.

5) Great Oaks Water Company (Customer Support Services)

Service: Lab services

Description: Cal Water furnishes the personnel, services, and equipment necessary to provide drinking water testing and analysis for Great Oaks Water Company using methods approved by Department of Health Services for bacteriological samples from Great Oaks' distribution systems.

Allocations: Cal Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the Commission's rules.

6) Hawthorne, City of (Dominguez District)

Service: Operation, maintenance & billing for leased water system, and billing for sewer services (approximately 6,400 customers)

Description: Cal Water leases the City of Hawthorne's water system and groundwater and furnishes water service to the City's customers. Cal Water performs all customary utility practices that it would provide to regulated customers and in mutual agreement with the City of Hawthorne.

In addition, the City of Hawthorne owns a sewer system. Cal Water includes the City's sewer charges as a line item on the regulated water bills of its customers, and processes payments.

Allocations: Cal Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the Commission's rules.

7) Home Service USA Corp (CSS)

Service: Billing services

Description: Cal Water provides billing services to Home Service USA Corp (also known as Home Emergency Insurance Solutions), which provides emergency home warranty repair services, for customers of Home Service USA that are also customers of Cal Water by adding Home Service charges as line items on regulated water bills.

Allocations: Cal Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the Commission's rules.

8) King City (King City District) (*This contract ended on 9/30/2025.*)

Service: Billing for sewer system (approximately 2,800 customers)

Description: Cal Water bills the monthly sewer service charge for the City of King as an additional separate line on the monthly water bill of Cal Water's regulated customers, and processes payments. Water consumption data is used to calculate monthly sewer charges as directed by the City of King.

Allocations: Cal Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the Commission's rules.

9) Stockton, City of (Stockton District)

Service: Daily reports on customer consumption

Description: Cal Water used to provide billing for various City services. Cal Water now provides daily reports on customer consumption to the City.

Allocations: Cal Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the Commission's rules.

10) Tesoro Viejo Master Mutual (Selma District)

- Service: Operation, maintenance, and billing for water, wastewater, recycled water, storm water, and agricultural water systems. (approximately 1,400 customers)
- Description: This is a mixed-use master-planned community that is approved for up to 5,190 residential units and approximately 3 million sq. ft. of commercial and retail space, as well as parks, schools, and light industrial operations. An O&M contract was signed with Cal Water in August 2018, with home occupancy anticipated in early 2019.
- In addition to operations and maintenance services, Cal Water will provide customer service and oversee the installation of various capital improvements.
- Allocations: Cal Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the new rules.

11) Willows, City of (Willows District)

- Service: Billing for sewer system (approximately 235 customers)
- Description: Cal Water bills the monthly sewer service charge for the City of Willows as a separate line on the monthly water bill of Cal Water's regulated customers, and processes customer payments.
- Allocations: Cal Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the Commission's rules.

IV. Regulated Assets Used in NTP&S Projects

Cal Water's non-tariffed products and services ("NTP&S") projects generally fall within the below categories. For each category, the regulated assets used for the projects are identified. All of the activities involve the asset of employee labor. The personnel time spent on unregulated activities is provided separately.

A) Antenna Leases

Antennas for mobile communications are usually mounted on elevated water tanks, co-located on utility poles with Cal Water communications facilities, or installed on the grounds of tank sites. No other regulated assets are generally used in antenna lease contracts. Cal Water employees perform visual inspections of new and modified installations, but all other activities (permitting, installation, maintenance, and security) are performed by antenna owners.

B) Operation and Maintenance ("O&M") Contracts

Under these contracts, Cal Water fully operates and maintains an unregulated water and/or sewer system through a service contract, or through a lease of the system. Some of these O&M contracts include billing and meter-reading services, and some do not. For contracts including billing and meter-reading, see the regulated assets described under the section for "Billing and Meter-Reading Contracts."

The regulated assets used for O&M contracts include:

- General office equipment and buildings for operations and customer service
- Customer service computer systems – automated systems that direct customer inquiries
- Mainframe and distributed computing hardware and software – for facilities monitoring and controls, communications, corporate support
- Heavy machinery, miscellaneous machinery
- Warehousing facilities
- Field instrumentation tools, sampling equipment, chemicals
- Miscellaneous mechanical hand and power tools
- Vehicles, fleet management system
- Landline and mobile communications equipment

C) Billing and Meter-Reading Contracts

Under these contracts, Cal Water provides meter-reading and billing for unregulated services that may include water service, sewer service, refuse (trash) service, and other city services.

For the billing of unregulated services provided in Cal Water's regulated territory, billing activities consist of adding line item charges to regulated bills, and collecting and processing payments. For billing in unregulated systems that Cal Water operates and maintains, billing activities consist of the calculation, preparation, and mailing of bills, as well as the collection and processing of payments. In both situations, contracts for billing and meter-reading include the use of the following regulated assets:

- General office equipment and buildings for customer service, bill preparation, and payment processing
- Customer service computer systems – automated systems that direct customer inquiries

- Vehicles
- Landline and mobile communications equipment
- Hand-held meter-reading devices
- Billing System – computer system that maintains customer information

D) Lab Services Contracts

Cal Water provides water quality testing laboratory services to third parties. These contracts include the use of the following regulated assets:

- General office equipment
- Laboratory
- Lab equipment, chemicals

In addition to laboratory services, Cal Water also conducts field inspections and sampling for some contracts, which include the use of the following regulated assets:

- Field instrumentation tools, sampling equipment
- Vehicles

E) Home Service USA Contract

For the contract with Home Service USA, Cal Water uses the billing-related regulated assets discussed above under “Billing and Meter-Reading Contracts” to add line item charges for Home Service products to regulated bills.

V. District Office and CSS Labor Engaged in NTP&S Projects

District Office Labor Allocated to Unregulated Accounts for 2025 (based on 2024 analysis)

Assumptions:

- 1 Average District hourly salary is \$61 (includes benefits)
- 2 Information is based on Office Supervision salaries and Office Salary Staff that do not direct charge (GL account 771001)
- 3 Allocation is based on FTE hours times hourly salary
- 4 Allocation applies to contracts that are 30% or above of a Full Time Equivalent (FTE)
52.2 per month
626.4 per year
- 5 Allocation will apply to contracts where 30% or more of the total office staff hours supports unregulated work.
- 6 Allocations are based upon estimations by District Manager and/or Customer Service Manager.

East Los Angeles District*

Employee	Department	Contract	Job Title	Monthly hrs	Annual hrs
[redacted]	176	Commerce	Customer Service Rep	1	12.00
	176	Commerce	Customer Service Rep	1	12.00
	176	Commerce	Customer Service Rep	1	12.00
	176	Commerce	Customer Service Rep	1	12.00
	176	Commerce	Customer Service Pro	1	12.00
	176	Commerce	Customer Service Pro	3	36.00
	176	Commerce	Customer Service Pro	1	12.00
	176	Commerce	Customer Service Pro	1	12.00
	176	Commerce	Customer Service Pro	1	12.00
	176	Commerce	Customer Service Pro	1	12.00
	176	Commerce	Customer Service Supervisor	1	12.00
	176	Commerce	Regional CSR 2	7	84.00
	176	Commerce	Regional CSR 2	1	12.00
	176	Commerce	Regional CSR 3	1	12.00
	176	Commerce	Reg.Customer Center CSM	3	36.00
	176	Commerce	Reg.Customer Center CSM	3	36.00
	176	Commerce	Sr. Customer Service Pro	3	36.00
				32	384.00
			FTE		0.18

* Allocations are based upon estimations by District Manager and/or Customer Service Manager.

District Office Labor Allocated to Unregulated Accounts for 2025 (cont.)

Bakersfield District

Employee	Department	Contract	Job Title	Monthly hrs	Annual hrs
[redacted]	250	CBK	Customer Service Representative	60	720.00
	250	CBK	Customer Service Representative	60	720.00
	250	CBK	Customer Service Representative	60	720.00
	250	CBK	Customer Service Representative	60	720.00
	250	CBK	Customer Service Representative	60	720.00
	250	CBK	Customer Service Professional	160	1,920.00
	250	CBK	Customer Service Professional	60	720.00
	250	CBK	Customer Service Professional	60	720.00
	250	CBK	Customer Service Professional	60	720.00
	250	CBK	Customer Service Professional	60	720.00
	250	CBK	Customer Service Professional	60	720.00
	250	CBK	Customer Service Professional	60	720.00
	250	CBK	Regional CSR 2	60	720.00
	250	CBK	Regional CSR 2	60	720.00
	250	CBK	Regional CSR 2	60	720.00
	250	CBK	Regional CSR 2	60	720.00
	250	CBK	Regional CSR 2	60	720.00
	250	CBK	Regional CSR 2	60	720.00
	250	CBK	Regional CSR 2	60	720.00
	250	CBK	Regional CSR 2	60	720.00
	250	CBK	Regional CSR 2	60	720.00
	250	CBK	Regional CSR 3	60	720.00
	250	CBK	Regional CSR 3	60	720.00
	250	CBK	Regional CSR 3	60	720.00
	250	CBK	Regional Customer Center CSM	40	480.00
	250	CBK	Regional Customer Center CSM	40	480.00
	250	CBK	Regional Customer Center CSM	10	120.00
	250	CBK	Senior Customer Service Professional	60	720.00
	250	CBK	Senior Customer Service Professional	60	720.00
	250	CBK	Senior Customer Service Professional	60	720.00

Total Hours Allocated for the District Customer Service Center **1,690** **20,280**
FTE 9.75 **CSR / CSS/CSM / LM**

Selma District

Employee	Department	Contract	Job Title	Monthly hrs	Annual hrs
[redacted]	217	TV	Customer Service Rep 2	2	24.00
	217	TV	Customer Service Rep 3	1	12.00
	217	TV	Customer Service Rep 3	1	12.00
	217	TV	Customer Service Rep 3	1	12.00

Total Hours Allocated for the District Customer Service Center **5** **60.00**
FTE 0.03

District Office Labor Allocated to Unregulated Accounts for 2025 (cont.)

Dominguez District*

Employee	Department	Contract	Job Title	Monthly hrs	Annual hrs
[redacted]	127	Hawthorne Lease	Customer Service Representative	6	72.00
	127	Hawthorne Lease	Customer Service Representative	6	72.00
	127	Hawthorne Lease	Customer Service Representative	10	120.00
	127	Hawthorne Lease	Customer Service Representative	10	120.00
	127	Hawthorne Lease	Customer Service Representative	10	120.00
	127	Hawthorne Lease	Customer Service Professional	15	180.00
	127	Hawthorne Lease	Customer Service Professional	10	120.00
	127	Hawthorne Lease	Customer Service Professional	10	120.00
	127	Hawthorne Lease	Customer Service Professional	6	72.00
	127	Hawthorne Lease	Customer Service Professional	15	180.00
	127	Hawthorne Lease	Customer Service Professional	10	120.00
	127	Hawthorne Lease	Customer Service Professional	10	120.00
	127	Hawthorne Lease	Customer Service Supervisor	10	120.00
	127	Hawthorne Lease	Regional CSR 2	10	120.00
	127	Hawthorne Lease	Regional CSR 2	10	120.00
	127	Hawthorne Lease	Regional CSR 3	0	-
	127	Hawthorne Lease	Regional Customer Center CSM	10	120.00
	127	Hawthorne Lease	Regional Customer Center CSM	0	-
	127	Hawthorne Lease	Sr. Customer Service Pro	15	180.00
				<u>173</u>	<u>2,076.00</u>
			FTE		0.99

Employee	Department	Contract	Job Title	Monthly hrs	Annual hrs
[redacted]	227	Hawthorne Sewer	Customer Service Representative	3	36.00
	227	Hawthorne Sewer	Customer Service Representative	3	36.00
	227	Hawthorne Sewer	Customer Service Representative	2	24.00
	227	Hawthorne Sewer	Customer Service Representative	2	24.00
	227	Hawthorne Sewer	Customer Service Representative	2	24.00
	227	Hawthorne Sewer	Customer Service Professional	4	48.00
	227	Hawthorne Sewer	Customer Service Professional	2	24.00
	227	Hawthorne Sewer	Customer Service Professional	2	24.00
	227	Hawthorne Sewer	Customer Service Professional	3	36.00
	227	Hawthorne Sewer	Customer Service Professional	4	48.00
	227	Hawthorne Sewer	Customer Service Professional	2	24.00
	227	Hawthorne Sewer	Customer Service Professional	2	24.00
	227	Hawthorne Sewer	Customer Service Supervisor	2	24.00
	227	Hawthorne Sewer	Regional CSR 2	2	24.00
	227	Hawthorne Sewer	Regional CSR 2	2	24.00
	227	Hawthorne Sewer	Regional CSR 3	0	-
	227	Hawthorne Sewer	Regional Customer Center CSM	2	24.00
	227	Hawthorne Sewer	Regional Customer Center CSM	0	-
	227	Hawthorne Sewer	Sr. Customer Service Pro	4	48.00
				<u>43</u>	<u>516.00</u>
			FTE		0.25

* Allocations are based upon estimations by District Manager and/or Customer Service Manager.

Customer Support Services (CSS) Labor Spent on Unregulated Activities for 2025

Employee Position	% Time on Unregulated Activities	# of people	Comments
Senior Clerk (GO)	2%	19	Percentages based on Team review of supervisor estimates.
Senior Clerk (GO)	0%	19	Percentages based on Team review of supervisor estimates.
Accounts Payable Manager	2%	19	AP - pay invoices and wire transfers related to contracts. Allocation for remaining based on percentage of total revenue that is unregulated.
Senior Accountant	1%	19	AP (same as above)
Senior Clerk (GO)	1%	19	AP (same as above)
Intermediate Clerk (GO)	1%	19	AP (same as above)
Intermediate Clerk (GO)	0%	19	AP (same as above)
Intermediate Clerk (GO)	1%	19	AP (same as above)
Intermediate Clerk (GO)	1%	19	AP (same as above)
Intermediate Clerk (GO)	1%	19	AP (same as above)
Intermediate Clerk (GO)	0%	19	AP (same as above)
Financial Analyst	1%	19	Team estimate.
Senior Accountant	0%	19	capitalized
Manager, Construction Accounting	0%	19	capitalized
Contract Analyst	0%	19	capitalized
Interim Construction Acct	0%	19	capitalized
Senior Clerk (GO)	0%	19	capitalized
Construction Acct Analyst	0%	19	capitalized
Sr. Construction Acct Analyst	0%	19	capitalized
VP, Controller	1%	20	Percentages based on Team review of supervisor estimates.
Director of Acctg Operations	3%	20	Percentages based on Team review of supervisor estimates.
Consolidation Supervisor	18%	20	Percentages based on Team review of supervisor estimates.
Financial Analyst	1%	20	Percentages based on Team review of supervisor estimates.
Senior Accountant	0%	20	Percentages based on Team review of supervisor estimates.
Director of Financial Reporting	5%	20	Percentages based on Team review of supervisor estimates.
Supervisor, Financial Reporting	1%	20	Percentages based on Team review of supervisor estimates.
Regulatory Accountant	0%	20	Percentages based on Team review of supervisor estimates.
Manager, Financial Reporting	1%	20	Percentages based on Team review of supervisor estimates.
Director, Accounting Operations	1%	20	Percentages based on Team review of supervisor estimates.
Tax Accountant	1%	20	Percentages based on Team review of supervisor estimates.
Sr. Tax Accountant	1%	20	Percentages based on Team review of supervisor estimates.
Tax Accountant	1%	20	Percentages based on Team review of supervisor estimates.
Payroll Manager	0%	20	Percentages based on Team review of supervisor estimates.
Payroll Analyst	1%	20	Percentages based on Team review of supervisor estimates.
Senior Clerk (GO)	5%	20	Percentages based on Team review of supervisor estimates.
Financial Systems Analyst	0%	20	Percentages based on Team review of supervisor estimates.
Financial Analyst	46%	20	Percentages based on Team review of supervisor estimates.
Senior Financial Analyst	0%	20	Percentages based on Team review of supervisor estimates.
Intermediate Clerk	0%	20	Percentages based on Team review of supervisor estimates.
Director, Water Quality	0%	27	Team estimate after review of supervisor time.
P-3 WQ Microbiologist	9%	27	Team estimate after review of supervisor time.
P-3 WQ Microbiologist	7%	27	Team estimate after review of supervisor time.
T-3 WQ Sr Lab Technician	13%	27	Team estimate after review of supervisor time.
T-1 WQ Lab Assistant	0%	27	Team estimate after review of supervisor time.
P-4 WQ Senior Chemist	3%	27	Team estimate after review of supervisor time.
P-3 WQ Chemist	7%	27	Team estimate after review of supervisor time.
P-4 WQ Senior Chemist	0%	27	Team estimate after review of supervisor time.
T-2 WQ Lab Technician	22%	27	Team estimate after review of supervisor time.
P-4 WQ Senior Chemist	2%	27	Team estimate after review of supervisor time.
P-4 WQ Senior Chemist	7%	27	Team estimate after review of supervisor time.
WQ Laboratory Program Manager	0%	27	Team estimate after review of supervisor time.
T-3 WQ Sr Lab Technician	6%	27	Team estimate after review of supervisor time.
Intermediate Clerk	1%	27	Team estimate after review of supervisor time.
T-2 WQ Lab Technician	0%	27	Team estimate after review of supervisor time.
T-3 WQ Sr Lab Technician	10%	27	Team estimate after review of supervisor time.

Customer Support Services (CSS) Labor Spent on Unregulated Activities for 2025 (cont.)

Employee Position	% Time on Unregulated Activities	# of people	Comments
Lab QA/QC Program Manager	-	27	Team estimate after review of supervisor time.
T-3 WQ Sr Lab Technician	-	27	Team estimate after review of supervisor time.
WQ Program Manager	-	27	Team estimate after review of supervisor time.
WQ Program Manager	-	27	Team estimate after review of supervisor time.
WQ Program Manager	-	27	Team estimate after review of supervisor time.
WQ Program Manager	-	27	Team estimate after review of supervisor time.
Senior Secretary	-	27	Team estimate after review of supervisor time.
WQ Program Manager	-	27	Team estimate after review of supervisor time.
Manager, Cross Connection Control	-	27	Team estimate after review of supervisor time.
WQ Specialist	-	27	Team estimate after review of supervisor time.
WQ Specialist	-	27	Team estimate after review of supervisor time.
Supervisor, FP&A	0.01	6	Review team estimate
Treasury Analyst	0.06	6	Review team estimate
Director, Finance	0.02	6	Review team estimate
Risk Manager	-	6	Review team estimate
FP&A Analyst	0.01	6	Review team estimate
Interim FP&A Analyst	0.01	6	Review team estimate
Senior Computer Operator	-	7	Review team estimate
Senior Secretary	-	7	Review team estimate
Computer Operator	0.01	7	Review team estimate
Senior Clerk	-	7	Review team estimate
Senior System Administrator	-	7	Review team estimate
Manager, IT Security & Compliance	-	7	Review team estimate
Senior IT Security Analyst	-	7	Review team estimate
Manager, Field Technology	-	11	Percentages based on Team review of supervisor estimates.
Senior Developer	-	11	Percentages based on Team review of supervisor estimates.
Senior Developer	-	11	Percentages based on Team review of supervisor estimates.
Senior Developer	-	11	Percentages based on Team review of supervisor estimates.
Senior Developer	-	11	Percentages based on Team review of supervisor estimates.
Senior Developer	-	11	Percentages based on Team review of supervisor estimates.
Supervisor, IT Field Technology	-	11	Percentages based on Team review of supervisor estimates.
Developer	-	11	Percentages based on Team review of supervisor estimates.
Senior Developer	-	11	Percentages based on Team review of supervisor estimates.
Senior Developer	-	11	Percentages based on Team review of supervisor estimates.
Senior Developer	-	11	Percentages based on Team review of supervisor estimates.
Senior Network Administrator	-	11	No direct charges, and no allocations needed because network must generally be maintained regardless of level of unregulated activities.
Manager, IT Architecture	-	11	No direct charges, and no allocations needed because network must generally be maintained regardless of level of unregulated activities.
Senior Network Administrator	-	11	No direct charges, and no allocations needed because network must generally be maintained regardless of level of unregulated activities.
Senior Application Systems Administrator	-	11	No direct charges, and no allocations needed because network must generally be maintained regardless of level of unregulated activities.
Senior Application Systems Administrator	-	11	No direct charges, and no allocations needed because network must generally be maintained regardless of level of unregulated activities.
Senior Network Administrator	-	11	No direct charges, and no allocations needed because network must generally be maintained regardless of level of unregulated activities.
Senior Network Administrator	-	11	No direct charges, and no allocations needed because network must generally be maintained regardless of level of unregulated activities.
Network Administrator	-	11	No direct charges, and no allocations needed because network must generally be maintained regardless of level of unregulated activities.
BC/DR Sys Admin	-	11	No direct charges, and no allocations needed because network must generally be maintained regardless of level of unregulated activities.
Jr. Application System Administrator	-	11	No direct charges, and no allocations needed because network must generally be maintained regardless of level of unregulated activities.
Network Administrator	-	11	No direct charges, and no allocations needed because network must generally be maintained regardless of level of unregulated activities.
Senior Developer	-	7	No new programming for financial information related to unregulated.
Senior Developer	-	7	No new programming for financial information related to unregulated.
Senior Developer	-	7	No new programming for financial information related to unregulated.
Manager, Business Technology	-	7	No new programming for financial information related to unregulated.
Senior Developer	-	7	No new programming for financial information related to unregulated.
Senior Developer	-	7	No new programming for financial information related to unregulated.
IT Business Analyst	-	7	No new programming for financial information related to unregulated.
Engineering	-	46	Capitalized or direct charge
Safety	-	7	No direct charges, and no allocations needed

ATTACHMENT C
Directors and Officers of
California Water Service Company and its Affiliates

CALIFORNIA WATER SERVICE GROUP
CALIFORNIA WATER SERVICE COMPANY
CWS UTILITY SERVICES
HAWAII WATER SERVICE COMPANY, INC.
NEW MEXICO WATER SERVICE COMPANY
WASHINGTON WATER SERVICE COMPANY
TWSC, Inc.

BOARD OF DIRECTOR

- Martin A. Kropelnicki – Chairman, Pres. & CEO
- Gregory E. Aliff
- Shelly M. Esque
- Thomas M. Krummel, M.D.
- Jeffrey Kightlinger
- Yvonne A. Maldonado, M.D.
- Scott L. Morris
- Charles R. Patton
- Carol M. Pottenger
- Lester A. Snow
- Patricia K. Wagner

OFFICERS

- Martin A. Kropelnicki, Chairman, President & Chief Executive Officer (1)
- James P. Lynch, Senior Vice President, CFO & Treasurer (2)
- Michael B. Luu, Senior Vice President, Corporate Services & Chief Risk Officer (2)
- Shawn C. Bunting, Senior Vice President, General Counsel & Business Development (2)
- Shannon C. Dean, Senior Vice President, Customer Service and Chief Sustainability Officer (2)
- Michael S. Mares, Senior Vice President, Operations (2)
- Michelle R. Mortensen, Vice President, Corporate Secretary and Chief of Staff (2)
- Elissa Y. Ouyang, Vice President, Facilities, Fleet, and Procurement (2)
- Greg A. Milleman, Vice President, Rates & Regulatory Affairs (2)
- Sophie M. James, Vice President, Water Quality & Environmental Affairs (2)
- Kenneth G. Jenkins, Vice President, Water Resources Planning and Sustainability (2)
- Kris A. Hamner, Vice President, Chief Human Resources Officer (2)
- Todd K. Peters, Chief Engineering Officer (2)
- Thomas A. Scanlon, Corporate Controller and Principal Accounting Officer (2)
- Daryl L. Osby, Vice President, Emergency Preparedness, Safety, and Security (2)
- Shilen M. Patel, Chief Business Development Officer (2) and Vice President, Texas Water Service
- Justin Skarb, Vice President, Government and Community Affairs (2)

(1) Holds the same position with California Water Service Company, CWS Utility Services, Hawaii Water Service Co., Inc., New Mexico Water Service Company, and TWSC, Inc.; Chief Executive Officer of Washington Water Service Company.

(2) Holds the same position with California Water Service Company, CWS Utility Services, Hawaii Water Service Company, Inc., New Mexico Water Service Company, Washington Water Service Company, and TWSC, Inc.

Note: HWS UTILITY SERVICES, LLC

Hawaii Water Service Company, Inc. is the "manager" of the LLC. For this reason, an officer of Hawaii Water Service Company, Inc. is also authorized to act on behalf of the LLC. Group is the sole "member" of the LLC. There are no officers or directors in an LLC.

ATTACHMENT D

Required References

(A) Reference for Minimum Data Request

The Commission summarized certain reporting requirements of water companies in Ordering Paragraph 6 of D.20-08-024, including the following:

"To each Annual Report, reference Minimum Data Requests submitted in the prior year period as part of 1) General Rate Case (GRC) filing, 2) applications for acquisitions (or expansion based on new requirement in this decision)."

In compliance with this requirement, Cal Water states:

The last responses to GRC Minimum Data Requests submitted by Cal Water occurred in July 2024 in A.24-07-003.

(B) Reference for Operations & Maintenance Plan

In General Order 103-A, Section VII.1.F states as follows:

"The latest O&M plans shall be available for Commission review. In its Annual Reports, each water utility shall identify the location(s) of or the method for accessing (e.g., the website) its O&M plan."

In compliance with this requirement, Cal Water states:

Cal Water submitted its O&M plan to the Commission's Water Division electronically on December 19, 2025.

ATTACHMENT E

BIENNIAL AFFILIATE COMPLIANCE REQUIREMENTS

Rule VIII.C of the California Public Utilities Commission's ("Commission's") *Modified Rules for Water and Sewer Utilities Regarding Affiliate Transactions and the Use of Regulated Assets for Non-Tariffed Utility Services*, contained in Appendix A of D.12-01-042, requires the submission of a Compliance Plan "starting in 2011 with the 2010 annual report and biennially thereafter."

Consistent with this rule, California Water Service Company ("Cal Water") prepared and filed its biennial Affiliate Compliance Plans with its 2010, 2012, 2014, 2016, 2018, 2020, 2022, and 2024 annual reports to the Commission (submitted in 2011, 2013, 2015, 2017, 2019, 2021, 2023, and 2025, respectively).

Accordingly, Cal Water will file its next biennial Affiliate Compliance Plan with its 2026 annual report to the Commission in March 2027.

Note: Cal Water has not conducted an independent audit pursuant to Section VIII.E this year. Because "the sum of all unregulated affiliates' revenue during the last two calendar years" does not exceed "5% of the total revenue of the utility and all of its affiliates during that period," the independent audit requirement has not been triggered.