Received ____________________

Examined ____________________

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2025
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA-AMERICAN WATER COMPANY
(NAME OF CORPORATION)

Name of District: LARKFIELD Location: LARKFIELD SONOMA
(TOWN OR CITY) (COUNTY)

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

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2026

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INSTRUCTIONS

1. One completed and signed electronic copy must be filed **NO LATER THAN APRIL 30, 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 22 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 <u>one separate electronic file</u> 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.

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	595				$ 595
3	302	Franchises and Consents (Schedule A-1c)	-				$ -
4	303	Other Intangible Plant	109,369		(109,369)		$ -
5		Total Intangible Plant	$ 109,964	$ -	$ (109,369)	$ -	$ 595
6							
7		**II. LANDED CAPITAL**					
8	306	Land and Land Rights	$ 213,336				$ 213,336
9							
10		**III. SOURCE OF SUPPLY PLANT**					
11	311	Structures and Improvements	225,042		(46,793)		$ 178,249
12	312	Collecting and Impounding Reservoirs	-				$ -
13	313	Lake, River and Other Intakes	-				$ -
14	314	Springs and Tunnels	-				$ -
15	315	Wells	1,968,562				$ 1,968,562
16	316	Supply Mains	172,839	13,045	(5,114)		$ 180,771
17	317	Other Source of Supply Plant	-				$ -
18		Total Source of Supply Plant	$ 2,366,444	$ 13,045	$ (51,907)	$ -	$ 2,327,582
19							
20		**IV. PUMPING PLANT**					
21	321	Structures and Improvements	217,491				$ 217,491
22	322	Boiler Plant Equipment	-				$ -
23	323	Other Power Production Equipment	852,184	(13,106)			$ 839,078
24	324	Pumping Equipment	988,264		(37,415)		$ 950,850
25	325	Other Pumping Plant	-				$ -
26		Total Pumping Plant	$ 2,057,940	$ (13,106)	$ (37,415)	$ -	$ 2,007,419
27							
28		**V. WATER TREATMENT PLANT**					
29	331	Structures and Improvements	446,559		(80,204)		$ 366,355
30	332	Water Treatment Equipment	1,845,085	238,087	(461,625)		$ 1,621,547
31		Total Water Treatment Plant	$ 2,291,643	$ 238,087	$ (541,828)	$ -	$ 1,987,902

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	447,178				$ 447,178
34	342	Reservoirs and Tanks	5,834,135	(221,589)	(83,001)		$ 5,529,544
35	343	Transmission and Distribution Mains	13,336,052	952,975	(974)		$ 14,288,053
36	344	Fire Mains	17,961				$ 17,961
37	345	Services	6,542,442	55,315	(487)		$ 6,597,270
38	346	Meters	3,993,984	188,077	(23,862)		$ 4,158,199
39	347	Meter Installations	-				$ -
40	348	Hydrants	1,574,217	24,363	(3,909)		$ 1,594,670
41	349	Other Transmission and Distribution Plant	-				$ -
42		Total Transmission and Distribution Plant	$ 31,745,969	$ 999,140	$ (112,233)	$ -	$ 32,632,875
43							
44		**VII. GENERAL PLANT**					
45	371	Structures and Improvements	73,844				$ 73,844
46	372	Office Furniture and Equipment	24,641	67,071	(786)		$ 90,926
47	373	Transportation Equipment	124,028	57,331			$ 181,360
48	374	Stores Equipment	-				$ -
49	375	Laboratory Equipment	2,124				$ 2,124
50	376	Communication Equipment	512,336	2,736,013	(3,361)		$ 3,244,988
51	377	Power Operated Equipment	57,827	8,104	-		$ 65,930
52	378	Tools, Shop and Garage Equipment	71,374	7,061	(715)		$ 77,720
53	379	Other General Plant	49,931	2,910			$ 52,841
54		Total General Plant	$ 916,104	$ 2,878,490	$ (4,861)	$ -	$ 3,789,732
55							
56		**VIII. UNDISTRIBUTED ITEMS**					
57	390	Other Tangible Property	-	28,399			$ 28,399
58	391	Utility Plant Purchased	-				$ -
59	392	Utility Plant Sold	-				$ -
60		Total Undistributed Items	$ -	$ 28,399	$ -	$ -	$ 28,399
61		Total Utility Plant in Service	$ 39,701,399	$ 4,144,054	$ (857,613)	$ -	$ 42,987,840

SCHEDULE A-1b
Account 101 - Recycled Water Utility Plant

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant	-				$ -
2	394	Recycled Water Land and Land Rights	-				$ -
3	395	Recycled Water Depreciable Plant	-				$ -
4		Total Recycled Water Utility Plant	$ -	$ -	$ -	$ -	$ -

SCHEDULE A-1c
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year[1] (e)
1	None				
2					
3					
4					
5				Total	$ -

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-4
DISTRICT RATE BASE AND WORKING CASH

Line No.	Acct.	Title of Account (a)	Balance 12/31/2025 (b)	Balance 1/1/2025 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	42,987,840	39,701,399
3		Construction Work in Progress	7,626,723	4,949,070
4		General Office Prorate		
5		**Total Gross Plant (=Line 2 + Line 3 + Line 4)**	$ 50,614,563	$ 44,650,469
6		Less Accumulated Depreciation		
7		Plant in Service	9,129,201	9,334,088
8		General Office Prorate		
9		**Total Accumulated Depreciation (=Line 7 + Line 8)**	$ 9,129,201	$ 9,334,088
10		Less Other Reserves		
11		Deferred Income Taxes	3,075,348	4,698,061
12		Deferred Investment Tax Credit		
13		Other Reserves	440,801	624,246
14		**Total Other Reserves (=Line 11 + Line 12 + Line 13)**	$ 3,516,148	$ 5,322,307
15		Less Adjustments		
16		Contributions in Aid of Construction	836,287	788,619
17		Advances for Construction	432,410	365,426
18		Other		
19		**Total Adjustments (=Line 16 + Line 17 + Line 18)**	$ 1,268,698	$ 1,154,045
20		**Add Materials and Supplies**	7,757	8,071
21		**Add Working Cash (=Line 34)**	486,130	465,427
22		**TOTAL DISTRICT RATE BASE**		
23		**(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)**	$ 37,194,403	$ 29,313,528

		Working Cash		
24		**Determination of Operational Cash Requirement**		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	2,426,447	2,311,425
26		Purchased Power & Commodity for Resale*	171,503	144,595
27		Meter Revenues: Bimonthly Billing	3,722,076	3,684,387
28		Other Revenues: Flat Rate Monthly Billing	47,422	39,341
29		Total Revenues (=Line 27 + Line 28)	$ 3,769,498	$ 3,723,728
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0126	0.0106
31		5/24 x Line 26 x (100% - Line 30)	499,150	476,459
32		1/24 x Line 26 x Line 30	1,272	1,018
33		1/12 x Line 26	14,292	12,050
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	$ 486,130	$ 465,427
		* 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	9,334,088	-	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	657,342				
4	(b) Charged to Account 504					
5	(c) Charged to Account 505					
6	(d) Charged to Account 265	(8,788)				
7	(e) Charged to clearing accounts	(6,719)				
8	(f) Salvage recovered	4,759				
9	(g) All other credits[1]					
10	Total credits	$ 646,593	$ -	$ -	$ -	$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(857,613)				
13	(b) Cost of removal	6,133				
14	(c) All other debits[1]					
15	Total debits	$ (851,480)	$ -	$ -	$ -	$ -
16	Balance in reserve at end of year	$ 9,129,201	$ -	$ -	$ -	$ -
17						
18	State method of determining depreciation charges.					
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - See form 7004 with consolidated report					
24						
25	[1]Indicate the nature of these items and show the accounts affected by the contra entries.					
26						
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SCHEDULE A-5a
Account 250 - Analysis of Entries in Depreciation Reserve
(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		**I. SOURCE OF SUPPLY PLANT**					
2	311	Structures and Improvements	103,058	4,336	(46,793)		$ 60,601
3	312	Collecting and Impounding Reservoirs	-				$ -
4	313	Lake, river and Other Intakes	-				$ -
5	314	Springs and Tunnels	-				$ -
6	315	Wells	1,253,545	40,247			$ 1,293,792
7	316	Supply Mains	56,168	2,449	(5,114)	(369)	$ 53,134
8	317	Other Source of Supply Plant	-				$ -
9		Total Source of Supply Plant	$ 1,412,771	$ 47,031	$ (51,907)	$ (369)	$ 1,407,526
10							
11		**II. PUMPING PLANT**					
12	321	Structures and Improvements	111,428	5,719			$ 117,147
13	322	Boiler Plant Equipment	-				$ -
14	323	Other Power Production Equipment	(24,468)	42,194		(5,288)	$ 12,438
15	324	Pumping Equipment	626,083	28,886	(37,415)		$ 617,554
16	325	Other Pumping Plant	-				$ -
17		Total Pumping Plant	$ 713,042	$ 76,800	$ (37,415)	$ (5,288)	$ 747,139
18							
19		**III. WATER TREATMENT PLANT**					
20	331	Structures and Improvements	269,418	6,801	(80,204)		$ 196,016
21	332	Water Treatment Equipment	878,462	57,025	(461,625)		$ 473,862
22		Total Water Treatment Plant	$ 1,147,880	$ 63,826	$ (541,828)	$ -	$ 669,878
23							
24		**IV. TRANS. AND DIST. PLANT**					
25	341	Structures and Improvements	208,648	19,752			$ 228,400
26	342	Reservoirs and Tanks	546,492	91,875	(83,001)	41,829	$ 597,193
27	343	Transmission and Distribution Mains	2,576,925	(304,202)	(974)	(19,638)	$ 2,252,112
28	344	Fire Mains	4,781	348			$ 5,129
29	345	Services	1,499,750	186,015	(487)	(1,259)	$ 1,684,019
30	346	Meters	828,299	236,024	(23,862)	(2,827)	$ 1,037,634
31	347	Meter Installations	47	(47)			$ -
32	348	Hydrants	157,543	42,515	(3,909)	(1,555)	$ 194,593
33	349	Other Transmission and Distribution Plant	-				$ -
34		Total Transmission and Distribution Plant	$ 5,822,485	$ 272,280	$ (112,233)	$ 16,549	$ 5,999,081
35							
36		**V. GENERAL PLANT**					
37	371	Structures and Improvements	4,451	12,012			$ 16,463
38	372	Office Furniture and Equipment	2,493	19,165	(786)		$ 20,872
39	373	Transportation Equipment	7,291	14,320			$ 21,611
40	374	Stores Equipment					$ -
41	375	Laboratory Equipment	(94)	117			$ 23
42	376	Communication Equipment	74,065	116,421	(3,361)		$ 187,125
43	377	Power Operated Equipment	28,206	2,570			$ 30,776
44	378	Tools, Shop and Garage Equipment	20,128	7,489	(715)		$ 26,903
45	379	Other General Plant	98,553	6,930	(109,369)		$ (3,886)
46	390	Other Tangible Property	2,817	2,874			$ 5,691
47	391	Water Plant Purchased	-				$ -
48		Total General Plant	$ 237,910	$ 181,897	$ (114,230)	$ -	$ 305,577
49		Total	$ 9,334,088	$ 641,834	$ (857,613)	$ 10,892	$ 9,129,201

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)
1		**I. WATER SERVICE REVENUES**			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	2,479,585	2,510,552	$ (30,967)
4		601-1.2 Residential Low Income Discount (Debit)			$ -
5		601-2 Commericial Sales	1,262,839	1,127,464	$ 135,375
6		601-3 Industrial Sales			$ -
7		601-4 Sales to Public Authorities	35,528	32,547	$ 2,981
8		Sub-total	$ 3,777,953	$ 3,670,564	$ 107,389
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales			$ -
11		602-1.2 Residential Low Income Discount (Debit)			$ -
12		602-2 Commericial Sales			$ -
13		602-3 Industrial Sales			$ -
14		602-4 Sales to Public Authorities			$ -
15		Sub-total	$ -	$ -	$ -
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales			$ -
18		603.2 Flat Rate Sales			$ -
19		Sub-total	$ -	$ -	$ -
20	604	Private Fire Protection Service	47,422	39,296	$ 8,126
21	605	Public Fire Protection Service			$ -
22	606	Sales to Other Water Utilities for Resale			$ -
23	607	Sales to Governmental Agencies by Contracts			$ -
24	608	Interdepartmental Sales			$ -
25	609	Other Sales or Service	680	3,031	$ (2,351)
26		Sub-total	$ 48,102	$ 42,326	$ 5,776
27		Total Water Service Revenues	$ 3,826,055	$ 3,712,890	$ 113,164
28		**II. OTHER WATER REVENUES**			
29	610	Customer Surcharges			$ -
30	611	Miscellaneous Service Revenues	878	740	$ 138
31	612	Rent from Water Property			$ -
32	613	Interdepartmental Rents			$ -
33	614	Other Water Revenues	(25,260)	(12,194)	$ (13,066)
34	615	Recycled Water Revenues			$ -
35		Total Other Water Revenues	$ (24,382)	$ (11,454)	$ (12,928)
36	501	Total operating revenues	$ 3,801,672	$ 3,701,437	$ 100,236

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 A	Class B	Class C	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		**I. SOURCE OF SUPPLY EXPENSE**						
2		**Operation**						
3	701	Operation supervision and engineering	A	B				$ -
4	701	Operation supervision, labor and expenses			C			$ -
5	702	Operation labor and expenses	A	B		23,547	33,765	$ (10,218)
6	703	Miscellaneous expenses	A			11,017	8,105	$ 2,912
7	704	Purchased water	A	B	C	393,457	603,526	$ (210,069)
8		**Maintenance**						
9	706	Maintenance supervision and engineering	A	B		9,586	3,402	$ 6,184
10	706	Maintenance of structures and facilities			C			$ -
11	707	Maintenance of structures and improvements	A	B				$ -
12	708	Maintenance of collect and impound reservoirs	A					$ -
13	708	Maintenance of source of supply facilities		B				$ -
14	709	Maintenance of lake, river and other intakes	A					$ -
15	710	Maintenance of springs and tunnels	A					$ -
16	711	Maintenance of wells	A					$ -
17	712	Maintenance of supply mains	A					$ -
18	713	Maintenance of other source of supply plant	A	B		8,515	833	$ 7,682
19		**Total source of supply expense**				$ 446,122	$ 649,631	$ (203,509)
20		**II. PUMPING EXPENSES**						
21		**Operation**						
22	721	Operation supervision and engineering	A	B				$ -
23	721	Operation supervision labor and expense			C			$ -
24	722	Power production labor and expenses	A					$ -
25	722	Power production labor, expenses and fuel		B				$ -
26	723	Fuel for power production	A					$ -
27	724	Pumping labor and expenses	A	B				$ -
28	725	Miscellaneous expenses	A			299	-	$ 299
29	726	Fuel or power purchased for pumping	A	B	C	171,503	112,522	$ 58,981
30		**Maintenance**						
31	729	Maintenance supervision and engineering	A	B				$ -
32	729	Maintenance of structures and equipment			C			$ -
33	730	Maintenance of structures and improvements	A	B				$ -
34	731	Maintenance of power production equipment	A	B		207	904	$ (697)
35	732	Maintenance of power pumping equipment	A	B				$ -
36	733	Maintenance of other pumping plant	A	B				$ -
37		**Total pumping expenses**				$ 172,009	$ 113,426	$ 58,583

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 A	Class B	Class C	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
38		**III. WATER TREATMENT EXPENSES**						
39		**Operation**						
40	741	Operation supervision and engineering	A	B		-	181	$ (181)
41	741	Operation supervision, labor and expenses			C			$ -
42	742	Operation labor and expenses	A			165,618	151,169	$ 14,450
43	743	Miscellaneous expenses	A	B		60,498	49,048	$ 11,450
44	744	Chemicals and filtering materials	A	B		34,953	30,576	$ 4,377
45		**Maintenance**						
46	746	Maintenance supervision and engineering	A	B		4,690		$ 4,690
47	746	Maintenance of structures and equipment			C			$ -
48	747	Maintenance of structures and improvements	A	B				$ -
49	748	Maintenance of water treatment equipment	A	B		369	5,775	$ (5,406)
50		**Total water treatment expenses**				$ 266,129	$ 236,749	$ 29,380
51		**IV. TRANS. AND DIST. EXPENSES**						
52		**Operation**						
53	751	Operation supervision and engineering	A	B		94,345	39,664	$ 54,681
54	751	Operation supervision, labor and expenses			C			$ -
55	752	Storage facilities expenses	A			3,103	2,667	$ 436
56	752	Operation labor and expenses		B				$ -
57	753	Transmission and distribution lines expenses	A					$ -
58	754	Meter expenses	A					$ -
59	755	Customer installations expenses	A					$ -
60	756	Miscellaneous expenses	A			14,686	13,255	$ 1,431
61		**Maintenance**						
62	758	Maintenance supervision and engineering	A	B		1,998	1,265	$ 734
63	758	Maintenance of structures and plant			C			$ -
64	759	Maintenance of structures and improvements	A	B				$ -
65	760	Maintenance of reservoirs and tanks	A	B		778	1,064	$ (286)
66	761	Maintenance of trans. and distribution mains	A			19,596	18,425	$ 1,171
67	761	Maintenance of mains		B				$ -
68	762	Maintenance of fire mains	A					$ -
69	763	Maintenance of services	A			5,789	1,068	$ 4,720
70	763	Maintenance of other trans. and distribution plant		B				$ -
71	764	Maintenance of meters	A			16,105	4,793	$ 11,312
72	765	Maintenance of hydrants	A			14,896	(4,854)	$ 19,750
73	766	Maintenance of miscellaneous plant	A			116,407	130,545	$ (14,138)
74		**Total transmission and distribution expenses**				$ 287,704	$ 207,892	$ 79,812

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 A	Class B	Class C	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
75		**V. CUSTOMER ACCOUNT EXPENSES**						
76		**Operation**						
77	771	Supervision	A	B		25,238	20,597	$ 4,641
78	771	Superv., meter read., other customer acct expenses			C			$ -
79	772	Meter reading expenses	A	B		5,503	12,421	$ (6,918)
80	773	Customer records and collection expenses	A			379	2,025	$ (1,646)
81	773	Customer records and accounts expenses		B				$ -
82	774	Miscellaneous customer accounts expenses	A			1,302	2,211	$ (909)
83	775	Uncollectible accounts[1]	A	B	C	27,702	(20,957)	$ 48,659
84		**Total customer account expenses**				$ 60,124	$ 16,297	$ 43,827
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	175,479	141,386	$ 34,093
101	792	Office supplies and other expenses	A	B	C	934	1,522	$ (588)
102	793	Property insurance	A					$ -
103	793	Property insurance, injuries and damages		B	C			$ -
104	794	Injuries and damages	A			7,717	7,806	$ (89)
105	795	Employees' pensions and benefits	A	B	C	97,952	106,805	$ (8,853)
106	796	Franchise requirements	A	B	C			$ -
107	797	Regulatory commission expenses	A	B	C			$ -
108	798	Outside services employed	A			664	45,777	$ (45,113)
109	798	Miscellaneous other general expenses		B				$ -
110	798	Miscellaneous other general operation expenses			C			$ -
111	799	Miscellaneous general expenses	A			349,335	224,862	$ 124,473
112		**Maintenance**						
113	805	Maintenance of general plant	A	B	C			$ -
114		**Total administrative and general expenses**				$ 632,081	$ 528,157	$ 103,923
115		**XI. MISCELLANEOUS**						
116	810	Customer surcredits						$ -
117	811	Rents	A	B	C	85,012	65,930	$ 19,082
118	812	Administrative expenses transferred - Cr.[1]	A	B	C	456,956	438,595	$ 18,360
119	813	Duplicate charges - Credit CA_AM - Allocated Return on Rate Base[1]	A	B	C	48,012	33,790	$ 14,222
120		**Total miscellaneous**				$ 589,980	$ 538,315	$ 51,665
121		**Total operating expenses**				$ 2,454,149	$ 2,290,468	$ 163,681

[1] Amounts reflect allocated expenses consistent with methodology employed in the authorized GRC revenue requirement.

SCHEDULE B-4
Account 507 - Taxes Charged During Year

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	$ 413,474	413,474			
2	California corporate franchise taxes	$ -				
3	Property taxes	$ 286,084	286,084			
4	Other taxes - state income tax	$ 79,615	79,615			
5	Other taxes - state unemployment insurance tax	$ 1,784	1,306			478
6	Other taxes - other state and local taxes	$ 15,884			15,884	
7	Other taxes - federal unemployment insurance tax	$ 551	731			(181)
8	Other taxes - Fed. Ins. Contr. Act (old age retire.)	$ 64,317	48,797			15,520
9	Other taxes - licenses	$ 495	495			
10	Other taxes - federal deferred and ITC	$ (203,900)	(203,900)			
11	Other taxes - state deferred	$ 27,725	27,725			
12		$ -				
13		$ -				
14	Total	$ 686,029	$ 654,327	$ -	$ 15,884	$ 15,817

SCHEDULE D-1
Sources of Supply and Water Developed

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

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

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

Purchased Water for Resale

16	Purchased from - See Addendum Reference Schedule D-1 Larkfield			
17	Annual quantities purchased	68,977	(Unit chosen)[2]	1,000 gallons
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-2
Description of Storage Facilities

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	4	725,000	Gallons
12	Concrete	2	474,000	Gallons
13	Total	6	1,199,000	

California - American Water Company
Schedule Attached to and Made as Part of
Annual Report to the Public Utilities Commission State of California
Schedule D-1 Larkfield District
Addendum - Wells / Treated/ Purchased Water

System	Name	Well Casing Dimension (Inches)	Depth to Water 12/31/25 (Feet)	Pumping Capacity (GPM)	Production 2025 (1,000 Gals)
Larkfield	Well 1A	12 x 540	59	85	15,539
Larkfield	Well 3A	16 x 548	62	450	96,238
Larkfield	Well 4A	12 x 355	80	360	62,424
Larkfield	Well 5	12 x 282	57	62	9,750
TOTAL WATER PRODUCED BY WELLS (into Larkfield Treatment Plant)					183,951
Larkfield	Less: Water used by Larkfield Treatment Plant[1]	NA	NA	NA	4,523
TOTAL TREATED WATER FROM LARKFIELD TREATMENT PLANT(to Distribution System)					188,474
Larkfield	Aqueduct (Sonoma County Water Agency)	NA	NA	NA	68,977
TOTAL PURCHASED WATER (to Distribution System)					68,977
TOTAL SYSTEM DELIVERY LARKFIELD					**257,451**

[1] Variance between the water produced by the wells into the treatment plant and the treated water leaving the plant is due to the Backwash Recovery Pump.

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) **Not Applicable**

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	NA	NA	NA	NA	NA	NA	NA	NA
2	Flume	NA	NA	NA	NA	NA	NA	NA	NA
3	Lined conduit	NA	NA	NA	NA	NA	NA	NA	NA
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) **Not Applicable**

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	NA	NA	NA	NA	NA	NA	NA	-
7	Flume	NA	NA	NA	NA	NA	NA	NA	-
8	Lined conduit	NA	NA	NA	NA	NA	NA	NA	-
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						91		195	421
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos			15			7,157		34,162	23,300
19	Welded steel									
20	Wood									
21	Other - Galvanized					144				
22	Other - PVC	30		12			366		515	15,742
23	Other - Ductile Iron			26			86		155	3,605
24	Other - PE									273
25	Other - Unknown	30		15		370	1,761		11,936	41,817
26	Total	61	-	69	-	514	9,460	-	46,963	85,158

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
27	Cast Iron		1,678	1,261						3,645
28	Cast Iron (cement lined)									-
29	Concrete									-
30	Copper									-
31	Riveted steel									-
32	Standard screw									-
33	Screw or welded casing									-
34	Cement - asbestos	1,099	4,334							70,067
35	Welded steel									-
36	Wood									-
37	Other - Galvanized									144
38	Other - PVC	919	6,503							24,087
39	Other - Ductile Iron		857							4,729
40	Other - PE									273
41	Other - Unknown	8,434	15,821							80,184
42	Total	10,451	29,192	1,261	-	-	-	-	-	183,129

SCHEDULE D-4
Number of Active Service Connections

Classification	Metered - Dec 31 Prior Year	Metered - Dec 31 Current Year	Flat Rate - Dec 31 Prior Year	Flat Rate - Dec 31 Current Year
Residential	2,034	2,027		
Commercial	322	321		
Industrial				
Public authorities	3	3		
Irrigation				
Other (Co. Acct.)	1	1		
Agriculture				
Subtotal	2,360	2,352	-	-
Private fire connections			58	57
Public fire hydrants			278	282
Total	2,360	2,352	336	339

SCHEDULE D-5
Number of Meters and Services on Pipe Systems at End of Year

Size	Meters	Active Service Connections
5/8 x 3/4 - in	1,259	1,249
3/4 - in	351	345
1 - in	167	163
1 1/2 - in	575	551
2 - in	39	39
3 - in	5	1
4 - in	6	5
6 - in	1	1
8 - in		
10 - in		
12 - in		
Other (unknown)		
Total	2,403	2,354

SCHEDULE D-6
Meter Testing Data

A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:

1. New, after being received . . .	-
2. Used, before repair	-
3. Used, after repair	-
4. Found fast, requiring billing adjustment	-

B. Number of Meters in Service Since Last Test

1. Ten years or less	2,193
2. More than 10, but less than 15 years	53
3. More than 15 years	157

SCHEDULE D-7

Water Delivered to Metered Customers by Months and Years in 1,000 Gallons (Unit Chosen)[1]

Classification of Service	During Current Year January	February	March	April	May	June	July	Subtotal
Residential	8,922	9,214	7,792	8,028	11,668	15,555	16,764	77,944
Commercial	5,224	5,470	4,692	4,475	6,225	7,404	7,879	41,369
Industrial	-	-	-	-	-	-	-	-
Public authorities	199	301	239	257	321	213	460	1,989
Irrigation	-	-	-	-	-	-	-	-
Other (Fire, Co Acct., Misc)	-	-	-	-	-	-	99	99
								-
Total	14,345	14,984	12,723	12,760	18,214	23,172	25,202	121,400

Classification of Service	During Current Year August	September	October	November	December	Subtotal	Total	Total Prior Year
Residential	19,840	17,931	15,340	11,643	8,973	73,727	151,671	156,648
Commercial	10,076	9,018	8,544	6,693	5,458	39,789	81,157	82,532
Industrial	-	-	-	-	-	-	-	-
Public authorities	50	109	156	184	262	761	2,749	2,562
Irrigation	-	-	-	-	-	-	-	-
Other (Fire, Co Acct., Misc)	13	51	14	3	3	84	183	119
						-	-	-
Total	29,980	27,110	24,054	18,522	14,695	114,361	235,761	241,860

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

[2] Population served is the total number of service connections (See D-4, not including hydrants) x 3.3 (Title 22, Division 4, Article 2, Section 64412.A.2)

Total acres irrigated NA

Total population served[2] 7,950

End of Year Balances in Selected Accounts

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

131	Materials and Supplies	$	7,757
100-3	Construction Work in Progress	$	7,626,723
241	Advances for Construction	$	432,410
265	Contributions in Aid of Construction	$	836,287

DECLARATION

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

I, the undersigned Garry Hofer
Name of District Manager or Equivalent (Please Print)

of Larkfield District
Name of District

of California-American Water Company
Name of Utility

at 4787 Old Redwood Highway, Santa Rosa, CA 95403
Address of District Office

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2025, through December 31, 2025.

Vice President, Operations	/s/ Garry Hofer
Title (Please Print)	Signature
626-614-2510	07/07/2026
Telephone Number	Date

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