Received ____________________

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2025
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA-AMERICAN WATER COMPANY
(NAME OF CORPORATION)

Name of District: SAN DIEGO Location: IMPERIAL BEACH (TOWN OR CITY) SAN DIEGO (COUNTY)

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

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2026

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GENERAL INSTRUCTIONS

1. 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 19 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. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the schedules by filling in the uncolored boxes where appropriate.

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	1,608				$ 1,608
3	302	Franchises and Consents (Schedule A-1c)	-				$ -
4	303	Other Intangible Plant	38,318		(38,318)		$ -
5		Total Intangible Plant	$ 39,926	$ -	$ (38,318)	$ -	$ 1,608
6							
7		**II. LANDED CAPITAL**					
8	306	Land and Land Rights	$ 216,194	$ 31,166			$ 247,360
9							
10		**III. SOURCE OF SUPPLY PLANT**					
11	311	Structures and Improvements	-				$ -
12	312	Collecting and Impounding Reservoirs	-				$ -
13	313	Lake, River and Other Intakes	-				$ -
14	314	Springs and Tunnels	-				$ -
15	315	Wells	-				$ -
16	316	Supply Mains	-				$ -
17	317	Other Source of Supply Plant	-				$ -
18		Total Source of Supply Plant	$ -	$ -	$ -	$ -	$ -
19							
20		**IV. PUMPING PLANT**					
21	321	Structures and Improvements	48,537				$ 48,537
22	322	Boiler Plant Equipment	-				$ -
23	323	Other Power Production Equipment	-				$ -
24	324	Pumping Equipment	130,465				$ 130,465
25	325	Other Pumping Plant	-				$ -
26		Total Pumping Plant	$ 179,002	$ -	$ -	$ -	$ 179,002
27							
28		**V. WATER TREATMENT PLANT**					
29	331	Structures and Improvements	-				$ -
30	332	Water Treatment Equipment	16,967		(1,044)		$ 15,922
31		Total Water Treatment Plant	$ 16,967	$ -	$ (1,044)	$ -	$ 15,922

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	-				$ -
34	342	Reservoirs and Tanks	1,180,852	3,239,558	(2,815)		$ 4,417,595
35	343	Transmission and Distribution Mains	48,325,009	4,032,477	(1,450)		$ 52,356,036
36	344	Fire Mains	-				$ -
37	345	Services	20,210,033	2,149,068	(21,448)		$ 22,337,652
38	346	Meters	6,025,782	650,296	(131,171)		$ 6,544,907
39	347	Meter Installations	196				$ 196
40	348	Hydrants	2,416,259	377,194	(12,150)		$ 2,781,304
41	349	Other Transmission and Distribution Plant	6,532				$ 6,532
42		Total Transmission and Distribution Plant	$ 78,164,663	$ 10,448,593	$ (169,033)	$ -	$ 88,444,223
43							
44		**VII. GENERAL PLANT**					
45	371	Structures and Improvements	1,929,025	8,673			$ 1,937,698
46	372	Office Furniture and Equipment	270,711	142,491	(36,987)		$ 376,214
47	373	Transportation Equipment	547,635	172,759			$ 720,393
48	374	Stores Equipment	-				$ -
49	375	Laboratory Equipment	-				$ -
50	376	Communication Equipment	383,951	24,779			$ 408,730
51	377	Power Operated Equipment	297,112	178,980	(55,872)		$ 420,219
52	378	Tools, Shop and Garage Equipment	424,784	44,963	(2,815)		$ 466,931
53	379	Other General Plant	218,273	6,315			$ 224,588
54		Total General Plant	$ 4,071,489	$ 578,959	$ (95,675)	$ -	$ 4,554,774
55							
56		**VIII. UNDISTRIBUTED ITEMS**					
57	390	Other Tangible Property	-	115,602			$ 115,602
58	391	Utility Plant Purchased	-				$ -
59	392	Utility Plant Sold	-				$ -
60		Total Undistributed Items	$ -	$ 115,602	$ -	$ -	$ 115,602
61		Total Utility Plant in Service	$ 82,688,241	$ 11,174,320	$ (304,070)	$ -	$ 93,558,491

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	93,558,491	82,688,241
3		Construction Work in Progress	8,747,343	10,144,738
4		General Office Prorate		
5		**Total Gross Plant (=Line 2 + Line 3 + Line 4)**	$ 102,305,834	$ 92,832,979
6		Less Accumulated Depreciation		
7		Plant in Service	19,911,680	17,992,545
8		General Office Prorate		
9		**Total Accumulated Depreciation (=Line 7 + Line 8)**	$ 19,911,680	$ 17,992,545
10		Less Other Reserves		
11		Deferred Income Taxes	4,709,679	6,500,160
12		Deferred Investment Tax Credit	1,786	1,779
13		Other Reserves	675,055	863,696
14		**Total Other Reserves (=Line 11 + Line 12 + Line 13)**	$ 5,386,520	$ 7,365,635
15		Less Adjustments		
16		Contributions in Aid of Construction	8,028,341	8,032,619
17		Advances for Construction	16,104	20,803
18		Other		
19		**Total Adjustments (=Line 16 + Line 17 + Line 18)**	$ 8,044,445	$ 8,053,422
20		**Add Materials and Supplies**	276,326	250,190
21		**Add Working Cash (=Line 34)**	6,293,402	5,882,935
22		**TOTAL DISTRICT RATE BASE**		
23		**(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)**	$ 75,532,918	$ 65,554,502

		Working Cash		
24		**Determination of Operational Cash Requirement**		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	30,343,964	28,361,449
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	46,337,774	44,693,048
28		Other Revenues: Flat Rate Monthly Billing	260,358	244,324
29		Total Revenues (=Line 27 + Line 28)	$ 46,598,132	$ 44,937,371
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0056	0.0054
31		5/24 x Line 25 x (100% - Line 30)	6,286,338	5,876,510
32		1/24 x Line 25 x Line 30	7,064	6,425
33		1/12 x Line 26	-	-
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	$ 6,293,402	$ 5,882,935
		* 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	17,992,545	-	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	2,206,316				
4	(b) Charged to Account 504					
5	(c) Charged to Account 505					
6	(d) Charged to Account 265	260,035				
7	(e) Charged to clearing accounts	(18,251)				
8	(f) Salvage recovered	20,243				
9	(g) All other credits[1]					
10	Total credits	$ 2,468,344	$ -	$ -	$ -	$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(304,070)				
13	(b) Cost of removal	(245,139)				
14	(c) All other debits[1]					
15	Total debits	$ (549,209)	$ -	$ -	$ -	$ -
16	Balance in reserve at end of year	$ 19,911,680	$ -	$ -	$ -	$ -
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 in the 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	-				$ -
3	312	Collecting and Impounding Reservoirs	-				$ -
4	313	Lake, river and Other Intakes	-				$ -
5	314	Springs and Tunnels	-				$ -
6	315	Wells	-				$ -
7	316	Supply Mains	2	(2)			$ -
8	317	Other Source of Supply Plant	-				$ -
9		Total Source of Supply Plant	$ 2	$ (2)	$ -	$ -	$ -
10							
11		**II. PUMPING PLANT**					
12	321	Structures and Improvements	8,995	1,529			$ 10,524
13	322	Boiler Plant Equipment	-				$ -
14	323	Other Power Production Equipment	-				$ -
15	324	Pumping Equipment	132,856	1,562			$ 134,418
16	325	Other Pumping Plant	-				$ -
17		Total Pumping Plant	$ 141,851	$ 3,091	$ -	$ -	$ 144,943
18							
19		**III. WATER TREATMENT PLANT**					
20	331	Structures and Improvements	-				$ -
21	332	Water Treatment Equipment	17,103	20	(1,044)		$ 16,078
22		Total Water Treatment Plant	$ 17,103	$ 20	$ (1,044)	$ -	$ 16,078
23							
24		**IV. TRANS. AND DIST. PLANT**					
25	341	Structures and Improvements	721	(721)			$ (0)
26	342	Reservoirs and Tanks	930,724	45,019	(2,815)	(2,709)	$ 970,220
27	343	Transmission and Distribution Mains	8,597,640	992,979	(1,450)	(11,056)	$ 9,578,113
28	344	Fire Mains	-				$ -
29	345	Services	4,950,214	600,483	(21,448)	(172,813)	$ 5,356,436
30	346	Meters	1,637,262	398,527	(131,171)	(8,091)	$ 1,896,529
31	347	Meter Installations	(9,137)	(14)			$ (9,150)
32	348	Hydrants	886,097	66,960	(12,150)	(35,611)	$ 905,296
33	349	Other Transmission and Distribution Plant	6,736	(46)			$ 6,689
34		Total Transmission and Distribution Plant	$ 17,000,257	$ 2,103,188	$ (169,033)	$ (230,280)	$ 18,704,132
35							
36		**V. GENERAL PLANT**					
37	371	Structures and Improvements	436,400	85,051		(84)	$ 521,367
38	372	Office Furniture and Equipment	911	75,538	(36,987)		$ 39,462
39	373	Transportation Equipment	129,314	68,529		(328)	$ 197,515
40	374	Stores Equipment	-				$ -
41	375	Laboratory Equipment	-				$ -
42	376	Communication Equipment	(20,120)	49,746			$ 29,626
43	377	Power Operated Equipment	76,502	15,837	(55,872)	5,906	$ 42,373
44	378	Tools, Shop and Garage Equipment	74,063	30,326	(2,815)	(110)	$ 101,463
45	379	Other General Plant	138,669	14,369	(38,318)		$ 114,720
46	390	Other Tangible Property	(2,409)	2,409			$ -
47	391	Water Plant Purchased	-				$ -
48		Total General Plant	$ 833,331	$ 341,804	$ (133,993)	$ 5,384	$ 1,046,527
49		Total	$ 17,992,545	$ 2,448,101	$ (304,070)	$ (224,895)	$ 19,911,680

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	21,124,807	20,368,153	$ 756,654
4		601-1.2 Residential Low Income Discount (Debit)			$ -
5		601-2 Commericial Sales	17,046,640	16,626,182	$ 420,457
6		601-3 Industrial Sales			$ -
7		601-4 Sales to Public Authorities	8,024,851	8,001,838	$ 23,013
8		Sub-total	$ 46,196,298	$ 44,996,173	$ 1,200,124
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	260,358	244,118	$ 16,240
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	146,139	102,091	$ 44,048
26		Sub-total	$ 406,497	$ 346,209	$ 60,288
27		Total Water Service Revenues	$ 46,602,794	$ 45,342,383	$ 1,260,412
28		**II. OTHER WATER REVENUES**			
29	610	Customer Surcharges			$ -
30	611	Miscellaneous Service Revenues	12,629	8,824	$ 3,805
31	612	Rent from Water Property			$ -
32	613	Interdepartmental Rents	20,348	-	$ 20,348
33	614	Other Water Revenues	7,514	(91,776)	$ 99,291
34	615	Recycled Water Revenues			$ -
35		Total Other Water Revenues	$ 40,491	$ (82,953)	$ 123,444
36	501	Total operating revenues	$ 46,643,285	$ 45,259,430	$ 1,383,855

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		13,064	13,006	$ 58
6	703	Miscellaneous expenses	A			128,350	20	$ 128,330
7	704	Purchased water	A	B	C	26,240,014	21,199,573	$ 5,040,440
8		**Maintenance**						
9	706	Maintenance supervision and engineering	A	B				$ -
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				$ -
19		**Total source of supply expense**				$ 26,381,428	$ 21,212,600	$ 5,168,829
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		-	(778)	$ 778
28	725	Miscellaneous expenses	A					$ -
29	726	Fuel or power purchased for pumping	A	B	C	-	(2,791)	$ 2,791
30		**Maintenance**						
31	729	Maintenance supervision and engineering	A	B		408	677	$ (269)
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		423	110	$ 313
35	732	Maintenance of power pumping equipment	A	B				$ -
36	733	Maintenance of other pumping plant	A	B		2,766	4,051	$ (1,285)
37		**Total pumping expenses**				$ 3,597	$ 1,269	$ 2,328

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				$ -
41	741	Operation supervision, labor and expenses			C			$ -
42	742	Operation labor and expenses	A			47,709	52,594	$ (4,885)
43	743	Miscellaneous expenses	A	B		55,083	52,347	$ 2,736
44	744	Chemicals and filtering materials	A	B				$ -
45		**Maintenance**						
46	746	Maintenance supervision and engineering	A	B				$ -
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				$ -
50		**Total water treatment expenses**				$ 102,792	$ 104,941	$ (2,149)
51		**IV. TRANS. AND DIST. EXPENSES**						
52		**Operation**						
53	751	Operation supervision and engineering	A	B		90,978	132,940	$ (41,962)
54	751	Operation supervision, labor and expenses			C			$ -
55	752	Storage facilities expenses	A			4,175	10,427	$ (6,253)
56	752	Operation labor and expenses		B				$ -
57	753	Transmission and distribution lines expenses	A			2,167	3,270	$ (1,104)
58	754	Meter expenses	A			62,759	53,929	$ 8,830
59	755	Customer installations expenses	A			165,754	197,997	$ (32,243)
60	756	Miscellaneous expenses	A			98,855	91,489	$ 7,367
61		**Maintenance**						
62	758	Maintenance supervision and engineering	A	B				$ -
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		336	2,091	$ (1,755)
66	761	Maintenance of trans. and distribution mains	A			69,371	47,121	$ 22,250
67	761	Maintenance of mains		B				$ -
68	762	Maintenance of fire mains	A					$ -
69	763	Maintenance of services	A			56,408	63,114	$ (6,707)
70	763	Maintenance of other trans. and distribution plant		B				$ -
71	764	Maintenance of meters	A			5,054	9,668	$ (4,614)
72	765	Maintenance of hydrants	A			41,261	8,896	$ 32,365
73	766	Maintenance of miscellaneous plant	A			313,522	188,729	$ 124,793
74		**Total transmission and distribution expenses**				$ 910,641	$ 809,673	$ 100,968

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				$ -
78	771	Superv., meter read., other customer acct expenses			C			$ -
79	772	Meter reading expenses	A	B		122,233	129,860	$ (7,628)
80	773	Customer records and collection expenses	A			70,538	37,501	$ 33,038
81	773	Customer records and accounts expenses		B				$ -
82	774	Miscellaneous customer accounts expenses	A			3,334	9,986	$ (6,652)
83	775	Uncollectible accounts[1]	A	B	C	244,239	(184,770)	$ 429,009
84		**Total customer account expenses**				$ 440,344	$ (7,423)	$ 447,767
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	768,153	811,212	$ (43,058)
101	792	Office supplies and other expenses	A	B	C	24,598	22,317	$ 2,281
102	793	Property insurance	A					$ -
103	793	Property insurance, injuries and damages		B	C			$ -
104	794	Injuries and damages	A			20,845	28,702	$ (7,857)
105	795	Employees' pensions and benefits	A	B	C	582,930	598,303	$ (15,373)
106	796	Franchise requirements	A	B	C			$ -
107	797	Regulatory commission expenses	A	B	C			$ -
108	798	Outside services employed	A			19,036	8,381	$ 10,655
109	798	Miscellaneous other general expenses		B				$ -
110	798	Miscellaneous other general operation expenses			C			$ -
111	799	Miscellaneous general expenses	A			(3,286,087)	158,866	$ (3,444,953)
112		**Maintenance**						
113	805	Maintenance of general plant	A	B	C	14,123	41,952	$ (27,829)
114		**Total administrative and general expenses**				$ (1,856,402)	$ 1,669,732	$ (3,526,135)
115		**XI. MISCELLANEOUS**						
116	810	Customer surcredits						$ -
117	811	Rents	A	B	C	153,693	221,046	$ (67,353)
118	812	Administrative expenses transferred - Cr.[1]	A	B	C	4,028,804	3,866,929	$ 161,874
119	813	Duplicate charges - Credit CA_AM - Allocated Return on Rate Base[1]	A	B	C	423,307	297,913	$ 125,394
120		**Total miscellaneous**				$ 4,605,804	$ 4,385,888	$ 219,916
121		**Total operating expenses**				$ 30,588,203	$ 28,176,679	$ 2,411,524

[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	$ 3,645,447	3,645,447			
2	California corporate franchise taxes	$ -				
3	Property taxes	$ 252,078	252,078			
4	Other taxes - state income tax	$ 701,933	701,933			
5	Other taxes - state unemployment insurance tax	$ 7,593	4,678			2,915
6	Other taxes - other state and local taxes	$ 96,990			96,990	
7	Other taxes - federal unemployment insurance tax	$ 1,621	2,727			(1,106)
8	Other taxes - Fed. Ins. Contr. Act (old age retire.)	$ 272,684	177,919			94,765
9	Other taxes - licenses	$ 5,579	5,579			
10	Other taxes - federal deferred and ITC	$ (1,797,709)	(1,797,709)			
11	Other taxes - state deferred	$ 244,441	244,441			
12		$ -				
13		$ -				
14	Total	$ 3,430,657	$ 3,237,093	$ -	$ 96,990	$ 96,574

SCHEDULE D-1
Sources of Supply and Water Developed

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

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

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

	Purchased Water for Resale			
16	Purchased from - See Addendum Reference Schedule D-1 San Diego			
17	Annual quantities purchased	3,157,357	(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	2	3,070,000	Gallons
12	Concrete			
13	Total	2	3,070,000	

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 San Diego 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)
San Diego	Harbor Drive Turnout (City of San Diego)	NA	NA	NA	983,814
San Diego	Hollister Street Turnout (City of San Diego)	NA	NA	NA	22,333
San Diego	Howard & Iris Turnout (City of San Diego)	NA	NA	NA	449,213
San Diego	Montgomery Station Turnout (City of San Diego)	NA	NA	NA	1,667,567
San Diego	Navy Emergency Turnout	NA	NA	NA	0
San Diego	Otay Connection (Otay Water District)	NA	NA	NA	0
San Diego	Pueblo Del Rio Turnout (City of San Diego)	NA	NA	NA	34,430
San Diego	Sweetwater Connection (Sweetwater Authority)	NA	NA	NA	0
				TOTAL PURCHASED WATER (to Distribution System)	3,157,357
				TOTAL SYSTEM DELIVERY SAN DIEGO	**3,157,357**

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		NA	NA	NA	NA	NA	NA	NA	NA
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		NA	NA	NA	NA	NA	NA	NA	
10	Total	-	-	-	-	-	-	-	-

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

Line No.		1 or less	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron		214				119		4,124	3,026
12	Cast Iron (cement lined)			841			14,152		23,848	6,260
13	Concrete									
14	Copper	1,940	1,513	629					627	
15	Riveted steel			39			687	1,119	10,490	3,461
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos	85		2,065			24,426		280,804	227,568
19	Welded steel									
20	Wood									
21	Other - Galvanized	50							145	
22	Other - PVC	87		844			603		21,118	87,295
23	Other - Ductile Iron			0					56	123
24	Other - Unknown	1							5	39
25	Total	2,163	1,727	4,418	-	-	39,988	1,119	341,216	327,771

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

Line No.		10	12	14	16	17-18	20-22	Other Sizes (Specify Sizes)		Total All Sizes
								24	Unknown	
26	Cast Iron		2,077		5					9,565
27	Cast Iron (cement lined)	1,009	5,542		38,739					90,391
28	Concrete									-
29	Copper									4,709
30	Riveted steel	44	7,467	55	5,123	2,017	4,254	11,179		45,936
31	Standard screw									-
32	Screw or welded casing									-
33	Cement - asbestos	29,752	30,887		18,366					613,953
34	Welded steel									-
35	Wood									-
36	Other - Galvanized	37	48							279
37	Other - PVC	1,204	2,888		15,600	199	8,301			138,140
38	Other - Ductile Iron		1,390		1,316	2,487	2,377	4,932		12,681
39	Other - Unknown								287	332
40	Total	32,046	50,299	55	79,149	4,702	14,933	16,111	287	915,986

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	18,956	18,959		
Commercial	2,184	2,204		
Industrial				
Public authorities	296	296		
Irrigation				
Other (Misc.,Co. Acct.)	26	5		
Agriculture				
Subtotal	21,462	21,464	-	-
Private fire connections			250	244
Public fire hydrants			1,139	1,138
Total	21,462	21,464	1,389	1,382

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	17,773	17,569
3/4 - in	205	202
1 - in	2,734	2,696
1 1/2 - in	543	537
2 - in	744	734
3 - in	24	17
4 - in	9	6
6 - in	14	14
8 - in	4	3
10 - in		
12 - in	1	
Other (unknown)		
Total	22,051	21,778

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	44
3. Used, after repair	1
4. Found fast, requiring billing adjustment	-

B. Number of Meters in Service Since Last Test

1. Ten years or less	15,190
2. More than 10, but less than 15 years	5,063
3. More than 15 years	1,797

SCHEDULE D-7

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

Classification of Service	January	February	March	April	May	June	July	Subtotal
	During Current Year							
Residential	110,964	91,576	97,074	96,918	111,432	109,411	122,706	740,081
Commercial	90,638	73,043	83,247	82,338	91,503	89,389	104,483	614,641
Industrial	-	-	-	-	-	-	-	-
Public authorities	32,064	29,063	26,855	29,306	43,703	49,488	100,078	310,557
Irrigation	-	-	-	-	-	-	-	-
Other (Fire, Misc., Co Accts.)	483	161	136	146	246	273	357	1,803
								-
Total	234,150	193,844	207,313	208,706	246,884	248,561	327,625	1,667,082

Classification of Service	August	September	October	November	December	Subtotal	Total	Total Prior Year
	During Current Year							
Residential	126,931	120,596	107,732	109,733	98,971	563,963	1,304,044	1,305,281
Commercial	109,006	101,396	95,502	90,584	82,366	478,854	1,093,495	1,094,842
Industrial	-	-	-	-	-	-	-	-
Public authorities	74,308	69,013	57,226	46,528	29,909	276,985	587,542	539,822
Irrigation	-	-	-	-	-	-	-	-
Other (Fire, Misc., Co Accts.)	1,254	337	281	713	281	2,866	4,670	3,748
						-	-	-
Total	311,500	291,343	260,741	247,558	211,526	1,322,669	2,989,751	2,943,693

[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] 71,636

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	$	276,326
100-3	Construction Work in Progress	$	8,747,343
241	Advances for Construction	$	16,104
265	Contributions in Aid of Construction	$	8,028,341

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 San Diego District
Name of District

of California-American Water Company
Name of Utility

at 1025 Palm Avenue, Imperial Beach, CA 91932
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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