Received ____________________

Examined ____________________

U# ________________

2025
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA-AMERICAN WATER COMPANY
(NAME OF CORPORATION)

Name of District: VENTURA Location: NEWBURY PARK VENTURA
(TOWN OR CITY) (COUNTY)

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

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2026

TABLE OF CONTENTS

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	39,347				$ 39,347
3	302	Franchises and Consents (Schedule A-1c)	63,634				$ 63,634
4	303	Other Intangible Plant	2,487		(2,487)		$ -
5		Total Intangible Plant	$ 105,467	$ -	$ (2,487)	$ -	$ 102,981
6							
7		**II. LANDED CAPITAL**					
8	306	Land and Land Rights	$ 1,295,922			$ 0	$ 1,295,922
9							
10		**III. SOURCE OF SUPPLY PLANT**					
11	311	Structures and Improvements	442,312	54,866		9,437	$ 506,615
12	312	Collecting and Impounding Reservoirs	-				$ -
13	313	Lake, River and Other Intakes	916,137				$ 916,137
14	314	Springs and Tunnels	-				$ -
15	315	Wells	489,121			157,664	$ 646,785
16	316	Supply Mains	424,085				$ 424,085
17	317	Other Source of Supply Plant	-				$ -
18		Total Source of Supply Plant	$ 2,271,655	$ 54,866	$ -	$ 167,101	$ 2,493,622
19							
20		**IV. PUMPING PLANT**					
21	321	Structures and Improvements	9,590,015		(16,332)		$ 9,573,683
22	322	Boiler Plant Equipment	-				$ -
23	323	Other Power Production Equipment	621,925	714,748			$ 1,336,673
24	324	Pumping Equipment	6,658,401	4,968	(7,217)	14,715	$ 6,670,867
25	325	Other Pumping Plant	-				$ -
26		Total Pumping Plant	$ 16,870,342	$ 719,716	$ (23,549)	$ 14,715	$ 17,581,223
27							
28		**V. WATER TREATMENT PLANT**					
29	331	Structures and Improvements	-				$ -
30	332	Water Treatment Equipment	115,844			5,342	$ 121,187
31		Total Water Treatment Plant	$ 115,844	$ -	$ -	$ 5,342	$ 121,187

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	1,153,121				$ 1,153,121
34	342	Reservoirs and Tanks	28,668,902		(4,686)	175,330	$ 28,839,547
35	343	Transmission and Distribution Mains	43,201,255	999,113	(112,518)	639,010	$ 44,726,860
36	344	Fire Mains	112,988				$ 112,988
37	345	Services	29,470,209	1,411,659	(260,228)	161,553	$ 30,783,193
38	346	Meters	11,396,085	1,928,990	(488,581)	13,325	$ 12,849,819
39	347	Meter Installations	612,191				$ 612,191
40	348	Hydrants	5,859,401	472,942	(228,923)	23,624	$ 6,127,045
41	349	Other Transmission and Distribution Plant	-				$ -
42		Total Transmission and Distribution Plant	$ 120,474,154	$ 4,812,704	$ (1,094,936)	$ 1,012,842	$ 125,204,764
43							
44		**VII. GENERAL PLANT**					
45	371	Structures and Improvements	1,419,682	135,890	(1,103)		$ 1,554,469
46	372	Office Furniture and Equipment	246,634	98,878			$ 345,512
47	373	Transportation Equipment	250,712	435,801	(37,279)		$ 649,234
48	374	Stores Equipment	5,359				$ 5,359
49	375	Laboratory Equipment	-				$ -
50	376	Communication Equipment	1,378,823	500,378			$ 1,879,201
51	377	Power Operated Equipment	613,137		(174,951)		$ 438,186
52	378	Tools, Shop and Garage Equipment	530,673	18,055	(3,426)		$ 545,301
53	379	Other General Plant	221,915	9,614			$ 231,530
54		Total General Plant	$ 4,666,935	$ 1,198,616	$ (216,759)	$ -	$ 5,648,791
55							
56		**VIII. UNDISTRIBUTED ITEMS**					
57	390	Other Tangible Property	-	291,003			$ 291,003
58	391	Utility Plant Purchased	-				$ -
59	392	Utility Plant Sold	-				$ -
60		Total Undistributed Items	$ -	$ 291,003	$ -	$ -	$ 291,003
61		Total Utility Plant in Service	$ 145,800,319	$ 7,076,905	$ (1,337,731)	$ 1,200,000	$ 152,739,493

*Other Debits represents acquisition of Yerba Buena

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	See Addendum Reference Schedule A-1c				63,634
2					
3					
4					
5				Total	$ 63,634

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	152,739,493	145,800,319
3		Construction Work in Progress	11,952,994	6,931,920
4		General Office Prorate		
5		**Total Gross Plant (=Line 2 + Line 3 + Line 4)**	$ 164,692,486	$ 152,732,239
6		Less Accumulated Depreciation		
7		Plant in Service	54,776,905	52,885,205
8		General Office Prorate		
9		**Total Accumulated Depreciation (=Line 7 + Line 8)**	$ 54,776,905	$ 52,885,205
10		Less Other Reserves		
11		Deferred Income Taxes	12,073,442	13,211,254
12		Deferred Investment Tax Credit		
13		Other Reserves	1,730,530	1,755,420
14		**Total Other Reserves (=Line 11 + Line 12 + Line 13)**	$ 13,803,971	$ 14,966,674
15		Less Adjustments		
16		Contributions in Aid of Construction	10,343,731	10,856,144
17		Advances for Construction	4,023,541	4,246,392
18		Other		
19		**Total Adjustments (=Line 16 + Line 17 + Line 18)**	$ 14,367,272	$ 15,102,536
20		**Add Materials and Supplies**	-	-
21		**Add Working Cash (=Line 34)**	7,140,458	6,788,508
22		**TOTAL DISTRICT RATE BASE**		
23		**(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)**	$ 88,884,796	$ 76,566,332

		Working Cash		
24		**Determination of Operational Cash Requirement**		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	34,757,096	33,013,108
26		Purchased Power & Commodity for Resale*	669,712	616,326
27		Meter Revenues: Bimonthly Billing	45,930,569	31,377,797
28		Other Revenues: Flat Rate Monthly Billing	357,938	217,415
29		Total Revenues (=Line 27 + Line 28)	$ 46,288,507	$ 31,595,212
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0077	0.0069
31		5/24 x Line 25 x (100% - Line 30)	7,185,068	6,830,403
32		1/24 x Line 25 x Line 30	11,199	9,465
33		1/12 x Line 26	55,809	51,361
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	$ 7,140,458	$ 6,788,508
		* 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	52,885,205	-	79,497	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	3,543,899				
4	(b) Charged to Account 504					
5	(c) Charged to Account 505					
6	(d) Charged to Account 265	506,823				
7	(e) Charged to clearing accounts	(15,654)				
8	(f) Salvage recovered	30,427				
9	(g) All other credits[1]					
10	Total credits	$ 4,065,495	$ -	$ -	$ -	$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(1,337,731)				
13	(b) Cost of removal	(836,064)				
14	(c) All other debits[1]					
15	Total debits	$ (2,173,795)	$ -	$ -	$ -	$ -
16	Balance in reserve at end of year	$ 54,776,905	$ -	$ 79,497	$ -	$ -
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						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						

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	15,939	12,327		(5,717)	$ 22,548
3	312	Collecting and Impounding Reservoirs	-				$ -
4	313	Lake, river and Other Intakes	625,000	23,506			$ 648,506
5	314	Springs and Tunnels	-				$ -
6	315	Wells	212,854	13,988			$ 226,842
7	316	Supply Mains	178,917	6,043			$ 184,960
8	317	Other Source of Supply Plant	-				$ -
9		Total Source of Supply Plant	$ 1,032,710	$ 55,863	$ -	$ (5,717)	$ 1,082,856
10							
11		**II. PUMPING PLANT**					
12	321	Structures and Improvements	274,368	290,213	(16,332)		$ 548,250
13	322	Boiler Plant Equipment	-				$ -
14	323	Other Power Production Equipment	36,427	64,085			$ 100,511
15	324	Pumping Equipment	4,449,113	172,904	(7,217)		$ 4,614,800
16	325	Other Pumping Plant	-				$ -
17		Total Pumping Plant	$ 4,759,909	$ 527,202	$ (23,549)	$ -	$ 5,263,561
18							
19		**III. WATER TREATMENT PLANT**					
20	331	Structures and Improvements					$ -
21	332	Water Treatment Equipment	50,115	5,840			$ 55,955
22		Total Water Treatment Plant	$ 50,115	$ 5,840	$ -	$ -	$ 55,955
23							
24		**IV. TRANS. AND DIST. PLANT**					
25	341	Structures and Improvements	88,527	51,756			$ 140,283
26	342	Reservoirs and Tanks	12,691,129	428,130	(4,686)		$ 13,114,573
27	343	Transmission and Distribution Mains	17,291,953	805,989	(112,518)	(286,535)	$ 17,698,888
28	344	Fire Mains	(14,183)	2,221			$ (11,962)
29	345	Services	11,043,746	800,247	(260,228)	(212,132)	$ 11,371,634
30	346	Meters	2,721,017	724,275	(488,581)	(158,983)	$ 2,797,728
31	347	Meter Installations	150,855	18,536			$ 169,391
32	348	Hydrants	2,118,075	152,562	(228,923)	(95,116)	$ 1,946,597
33	349	Other Transmission and Distribution Plant	-				$ -
34		Total Transmission and Distribution Plant	$ 46,091,118	$ 2,983,716	$ (1,094,936)	$ (752,766)	$ 47,227,133
35							
36		**V. GENERAL PLANT**					
37	371	Structures and Improvements	258,421	46,532	(1,103)	(701)	$ 303,149
38	372	Office Furniture and Equipment	(11,335)	45,239			$ 33,904
39	373	Transportation Equipment	48,514	30,352	(37,279)		$ 41,587
40	374	Stores Equipment	1,330	315			$ 1,644
41	375	Laboratory Equipment	-				$ -
42	376	Communication Equipment	213,338	204,114		(54,130)	$ 363,322
43	377	Power Operated Equipment	351,452	32,115	(174,951)	7,677	$ 216,294
44	378	Tools, Shop and Garage Equipment	99,541	34,192	(3,426)		$ 130,308
45	379	Other General Plant	(8,658)	68,925	(2,487)		$ 57,780
46	390	Other Tangible Property	(1,250)	663			$ (587)
47	391	Water Plant Purchased	-				$ -
48		Total General Plant	$ 951,354	$ 462,447	$ (219,246)	$ (47,154)	$ 1,147,401
49		Total	$ 52,885,205	$ 4,035,068	$ (1,337,731)	$ (805,637)	$ 54,776,905

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	30,519,648	22,312,180	$ 8,207,468
4		601-1.2 Residential Low Income Discount (Debit)			$ -
5		601-2 Commericial Sales	11,792,889	7,678,167	$ 4,114,722
6		601-3 Industrial Sales	4,572,059	4,634,984	$ (62,925)
7		601-4 Sales to Public Authorities	3,281,444	1,891,300	$ 1,390,143
8		Sub-total	$ 50,166,040	$ 36,516,632	$ 13,649,408
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	360,135	224,237	$ 135,898
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	60,042	154,568	$ (94,526)
26		Sub-total	$ 420,177	$ 378,805	$ 41,372
27		Total Water Service Revenues	$ 50,586,217	$ 36,895,437	$ 13,690,780
28		**II. OTHER WATER REVENUES**			
29	610	Customer Surcharges			$ -
30	611	Miscellaneous Service Revenues	40,517	51,310	$ (10,793)
31	612	Rent from Water Property	48,292	60,341	$ (12,049)
32	613	Interdepartmental Rents			$ -
33	614	Other Water Revenues	1,067,806	159,377	$ 908,428
34	615	Recycled Water Revenues			$ -
35		Total Other Water Revenues	$ 1,156,614	$ 271,028	$ 885,586
36	501	Total operating revenues	$ 51,742,831	$ 37,166,465	$ 14,576,366

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		22,020	28,176	$ (6,156)
6	703	Miscellaneous expenses	A			96,050	451	$ 95,598
7	704	Purchased water	A	B	C	27,106,986	23,696,176	$ 3,410,811
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**				$ 27,225,055	$ 23,724,803	$ 3,500,253
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		521	749	$ (228)
28	725	Miscellaneous expenses	A			-	4	$ (4)
29	726	Fuel or power purchased for pumping	A	B	C	669,712	591,305	$ 78,407
30		**Maintenance**						
31	729	Maintenance supervision and engineering	A	B		442	3,745	$ (3,302)
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				$ -
35	732	Maintenance of power pumping equipment	A	B				$ -
36	733	Maintenance of other pumping plant	A	B		495	835	$ (339)
37		**Total pumping expenses**				$ 671,170	$ 596,638	$ 74,532

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			334,184	332,032	$ 2,152
43	743	Miscellaneous expenses	A	B		364,385	159,618	$ 204,767
44	744	Chemicals and filtering materials	A	B		18,701	15,636	$ 3,065
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**				$ 717,269	$ 507,285	$ 209,984
51		**IV. TRANS. AND DIST. EXPENSES**						
52		**Operation**						
53	751	Operation supervision and engineering	A	B		231,216	187,218	$ 43,999
54	751	Operation supervision, labor and expenses			C			$ -
55	752	Storage facilities expenses	A					$ -
56	752	Operation labor and expenses		B				$ -
57	753	Transmission and distribution lines expenses	A			-	290	$ (290)
58	754	Meter expenses	A			673	2,250	$ (1,577)
59	755	Customer installations expenses	A					$ -
60	756	Miscellaneous expenses	A			130,074	175,469	$ (45,394)
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		76	669	$ (593)
66	761	Maintenance of trans. and distribution mains	A			8,875	3,472	$ 5,404
67	761	Maintenance of mains		B				$ -
68	762	Maintenance of fire mains	A					$ -
69	763	Maintenance of services	A			124,403	112,322	$ 12,081
70	763	Maintenance of other trans. and distribution plant		B				$ -
71	764	Maintenance of meters	A			4,962	1,732	$ 3,230
72	765	Maintenance of hydrants	A			58,062	2,248	$ 55,814
73	766	Maintenance of miscellaneous plant	A			407,636	352,235	$ 55,401
74		**Total transmission and distribution expenses**				$ 965,978	$ 837,905	$ 128,074

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		63,836	89,783	$ (25,947)
80	773	Customer records and collection expenses	A			11,620	20,888	$ (9,268)
81	773	Customer records and accounts expenses		B				$ -
82	774	Miscellaneous customer accounts expenses	A			19,406	26,398	$ (6,992)
83	775	Uncollectible accounts[1]	A	B	C	234,821	(176,763)	$ 411,583
84		**Total customer account expenses**				$ 329,683	$ (39,693)	$ 369,376
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	443,969	460,813	$ (16,844)
101	792	Office supplies and other expenses	A	B	C	48,453	20,754	$ 27,699
102	793	Property insurance	A			-	2,250	$ (2,250)
103	793	Property insurance, injuries and damages		B	C			$ -
104	794	Injuries and damages	A			19,904	24,504	$ (4,600)
105	795	Employees' pensions and benefits	A	B	C	471,816	463,673	$ 8,143
106	796	Franchise requirements	A	B	C			$ -
107	797	Regulatory commission expenses	A	B	C			$ -
108	798	Outside services employed	A			45,050	11,491	$ 33,559
109	798	Miscellaneous other general expenses		B				$ -
110	798	Miscellaneous other general operation expenses			C			$ -
111	799	Miscellaneous general expenses	A			(764,005)	1,726,702	$ (2,490,708)
112		**Maintenance**						
113	805	Maintenance of general plant	A	B	C	87,747	131,970	$ (44,222)
114		**Total administrative and general expenses**				$ 352,933	$ 2,842,157	$ (2,489,224)
115		**XI. MISCELLANEOUS**						
116	810	Customer surcredits						$ -
117	811	Rents	A	B	C	449,402	362,134	$ 87,268
118	812	Administrative expenses transferred - Cr.[1]	A	B	C	3,873,443	3,717,810	$ 155,632
119	813	Duplicate charges - Credit CA-AM Allocated Return on Rate Base[1]	A	B	C	406,983	286,424	$ 120,559
120		**Total miscellaneous**				$ 4,729,828	$ 4,366,369	$ 363,459
121		**Total operating expenses**				$ 34,991,917	$ 32,835,463	$ 2,156,454

[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	$ 3,504,869	3,504,869			
2	California corporate franchise taxes	$ -				
3	Property taxes	$ 1,071,100	1,071,100			
4	Other taxes - state income tax	$ 674,864	674,864			
5	Other taxes - state unemployment insurance tax	$ 7,201	4,398			2,803
6	Other taxes - other state and local taxes	$ 93,249			93,249	
7	Other taxes - federal unemployment insurance tax	$ 1,528	2,591			(1,063)
8	Other taxes - Fed. Ins. Contr. Act (old age retire.)	$ 242,484	151,374			91,110
9	Other taxes - licenses	$ 4,195	4,195			
10	Other taxes - federal deferred and ITC	$ (1,728,384)	(1,728,384)			
11	Other taxes - state deferred	$ 235,014	235,014			
12		$ -				
13		$ -				
14	Total	$ 4,106,120	$ 3,920,021	$ -	$ 93,249	$ 92,850

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 Ventura							
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 Ventura			
17	Annual quantities purchased	4,139,178	(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	8	19,130,000	Gallons
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	14	18,060,000	Gallons
12	Concrete			
13	Total	22	37,190,000	Gallons

Note: Schedule D-2 includes Ventura, Piru and Yerba Buena Systems

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 Ventura District includes Piru and Yerba Buena Systems
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)
Ventura	Academy Turnout (Calleguas MWD)	NA	NA	NA	0
Ventura	American Oaks Turnout (Calleguas MWD)	NA	NA	NA	229,572
Ventura	Borchard Road Turnout #1 (Calleguas MWD)	NA	NA	NA	0
Ventura	Borchard Road Turnout #2 (Calleguas MWD)	NA	NA	NA	831,009
Ventura	Calle Yucca Turnout (Calleguas MWD)	NA	NA	NA	21,659
Ventura	Gainsborough Turnout (Calleguas MWD)	NA	NA	NA	89,460
Ventura	Kelly Road Turnout (Calleguas MWD)	NA	NA	NA	22,047
Ventura	La Jolla Turnout (Calleguas MWD)	NA	NA	NA	0
Ventura	Las Flores Turnout (Calleguas MWD)	NA	NA	NA	237,067
Ventura	Lawrence Drive Turnout (Calleguas MWD)	NA	NA	NA	699,589
Ventura	Los Robles Turnout (Calleguas MWD)	NA	NA	NA	1,254,300
Ventura	Olsen Road Turnout (Calleguas MWD)	NA	NA	NA	41,569
Ventura	Wildwood Turnout (Calleguas MWD)	NA	NA	NA	585,736
Ventura	City of Thousand Oaks - Interconnection	NA	NA	NA	0
				TOTAL VENTURA PURCHASED WATER (to Distribution System)	4,012,007
				TOTAL SYSTEM DELIVERY VENTURA	**4,012,007**
Las Posas	Price Road Turnout (Calleguas MWD)	NA	NA	NA	127,170
				TOTAL VENTURA PURCHASED WATER (to Distribution System)	127,170
				TOTAL SYSTEM DELIVERY LAS POSAS	**127,170**
Piru	Piru Well 2	14	89	650	0
Piru	Piru Well 4	15	93	1,500	4,605
Piru	Piru Well 5	16	85	2,000	201,376
				TOTAL WATER PRODUCED BY WELLS	205,981
				TOTAL SYSTEM DELIVERY PIRU	**205,981**
Yerba Buena	CA51-7499 - Well 5	12	42	472	722
Yerba Buena	CA51-7500 - Well 6	8	21	110	181
Yerba Buena	CA51-7501 - Well 7	6	16	180	473
Yerba Buena	CA51-7502 - Well 8	6	85	90	211
Yerba Buena	CA51-7503 - Well 9	8.6	56	210	540
				TOTAL WATER PRODUCED BY WELLS	2,127
				TOTAL SYSTEM DELIVERY Yerba Buena	**2,127**
				TOTAL PRODUCED BY WELLS VENTURA	208,108
				TOTAL PURCHASED WATER VENTURA	4,139,178
				TOTAL RAW IRRIGATION WATER VENTURA	0
				TOTAL SYSTEM DELIVERY VENTURA	**4,347,286**

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						4,796			47
12	Cast Iron (cement lined)									
13	Concrete						1,691		841	
14	Copper	583		1,134			67			
15	Riveted steel					854	501		206	3,270
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos			43		192	38,517		384,703	296,333
19	Welded steel									
20	Wood									
21	Other - Galvanized									
22	Other - PVC	176		251			4,123		13,779	239,024
23	Other - Ductile Iron					5	406		1,275	8,284
24	Other - Unknown			41		5,474	6,172		3,273	7,630
25	Total	759	-	1,468	-	6,524	56,274	-	404,076	554,588

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	32								4,875
27	Cast Iron (cement lined)									-
28	Concrete									2,533
29	Copper									1,784
30	Riveted steel	3,733	83		4,034	2,642	627			15,949
31	Standard screw									-
32	Screw or welded casing									-
33	Cement - asbestos	122,645	82,275	18,457	14,260	2,857	3,634	3,340		967,254
34	Welded steel									-
35	Wood									-
36	Other - Galvanized									-
37	Other - PVC	12,024	87,850	132	3,915		3,411			364,685
38	Other - Ductile Iron	2,524	23,320	597	13,212		14,459	2,669		66,750
39	Other - Unknown	10,017	508			6			1,587	34,708
40	Total	150,974	194,036	19,185	35,421	5,505	22,131	6,009	1,587	1,458,538

Note: Schedule D-3 includes Ventura, Piru and Yerba Buena Systems

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	19,911	20,140		
Commercial	1,236	1,274		
Industrial	181	181		
Public authorities	194	200		
Irrigation				
Other (Misc., Co. Accts)	4	4		
Agriculture				
Subtotal	21,526	21,799	-	-
Private fire connections			372	345
Public fire hydrants			2,240	2,318
Total	21,526	21,799	2,612	2,663

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	17,947	17,861
3/4 - in	247	246
1 - in	2,766	2,746
1 1/2 - in	326	322
2 - in	767	742
3 - in	80	70
4 - in	71	71
6 - in	19	19
8 - in	2	2
10 - in		
12 - in		
Other (unknown)	1	1
Total	22,226	22,080

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	77
3. Used, after repair	3
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten years or less	19,261
2. More than 10, but less than 15 years	2,927
3. More than 15 years	39

Note: Schedule D-4, D-5, and D-6 includes Ventura, Piru and Yerba Buena Systems

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	210,011	133,206	147,559	147,310	210,506	217,853	243,016	1,309,462
Commercial	97,254	68,104	50,918	70,480	81,566	94,307	96,628	559,258
Industrial	47,870	28,727	31,041	30,546	17,446	47,717	33,188	236,534
Public authorities	18,434	9,851	8,154	10,146	18,361	26,207	28,883	120,036
Irrigation	-	-	-	-	-	-	-	-
Other (Fire, Misc., Co. Acct)	409	1,943	179	14	791	169	170	3,675
								-
Total	373,978	241,831	237,851	258,496	328,669	386,254	401,886	2,228,965

Classification of Service	During Current Year							Total
	August	September	October	November	December	Subtotal	Total	Prior Year
Residential	262,076	252,869	224,645	204,905	157,429	1,101,925	2,411,386	2,221,293
Commercial	107,664	98,564	100,460	79,928	61,594	448,210	1,007,469	885,536
Industrial	37,877	37,132	34,480	32,158	26,985	168,633	405,167	364,518
Public authorities	31,586	33,943	24,196	20,723	13,205	123,653	243,689	201,049
Irrigation	-	-	-	-	-	-	-	-
Other (Fire, Misc., Co. Acct)	98	550	721	206	699	2,274	5,949	34,857
						-	-	-
Total	439,301	423,059	384,503	337,920	259,913	1,844,695	4,073,660	3,707,253

[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] 73,075

Note: Schedule D-7 includes Ventura, Piru and Yerba Buena Systems

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	$	-
100-3	Construction Work in Progress	$	11,952,994
241	Advances for Construction	$	4,023,541
265	Contributions in Aid of Construction	$	10,343,731

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 Ventura District
Name of District

of California-American Water Company
Name of Utility

at 2439 W Hillcrest Dr., Newbury Park CA 91320
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

INDEX