

**PROPERTY STATEMENT – INTERCOUNTY  
PIPELINES – COMMON CARRIER PIPELINES**

**2025**

**DECLARATION OF COSTS AND OTHER RELATED PROPERTY INFORMATION  
AS OF 12:01 A.M., JANUARY 1, 2025**

This statement must be completed, signed, and filed with the State-Assessed Properties Division, Board of Equalization, P.O. Box 942879, MIC:61, Sacramento, California 94279-0061, by March 1, 2025. Omit cents; round to the nearest dollar.

NAME, STREET, CITY, STATE, and ZIP CODE

SBE Number

Indicate if above is a change of name and/or address.

**OFFICIAL REQUEST**

This request is made in accordance with section 826 of the Revenue and Taxation Code. This property statement must be completed according to the instructions and filed with the Board of Equalization (BOE) on or before March 1, 2025. If you do not file this statement, you may be subject to the penalty provided in section 830 of the Revenue and Taxation Code. Attached schedules are considered to be part of the statement. THIS STATEMENT IS SUBJECT TO AUDIT.

**← MAKE NECESSARY CORRECTIONS TO ADDRESS LABEL**

THIS STATEMENT SHALL CONSIST OF:	SUBMITTED HEREWITH	DATE TO BE SUBMITTED	N/A
(1) Dollar-Age Detail Report:			
A. Fixed Equipment – BOE-533-PF			
B. Continuous Pipeline – BOE-533-P			
(2) BOE-517-PC Schedules:			
A. Total Comparative Balance Sheet			
B. Plant and Equipment			
C. Revenues and Expenses & Rental Expense			
D. Statements of Income and Retained Earnings			
H. Construction Work In Progress			
I. Pipeline Statistics			
J. Rate Base			
(3) Schedule of Intangible Information – BOE-529-I			
(4) Other information as requested:			
A. Annual Report to Federal Agencies			
B. Annual Report to State Agencies			
C. Form 10K			
D. Shareholders Report – 3 copies			
E. Supplemental Information			

**NAME AND ADDRESS OF PERSON TO WHOM CORRESPONDENCE REGARDING AUDIT SHOULD BE ADDRESSED:**

NAME

MAILING ADDRESS (street, city, state, and ZIP Code)      TELEPHONE NUMBER      EMAIL ADDRESS

**LOCATION OF ACCOUNTING RECORDS:**

NAME OF AUTHORIZED REPRESENTATIVE (if applicable) (BOE-892, Statement of Authorization, must be filed annually)

ADDRESS (street, city, state, and ZIP Code)      DAYTIME TELEPHONE NUMBER      EMAIL ADDRESS

**CERTIFICATION**

*I certify (or declare) under penalty of perjury under the laws of the State of California that I have examined this Property Statement, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete and covers all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named in the statement at 12:01 a.m. on January 1, 2025. If prepared by a person other than the taxpayer, this declaration is based on all information of which preparer has knowledge.*

FULL LEGAL NAME IF INCORPORATED

SIGNATURE OF OWNER, PARTNER, OFFICER, OR AUTHORIZED AGENT      DATE

PRINTED NAME OF SIGNATORY      TITLE

SIGNATURE AND ADDRESS OF PREPARER OTHER THAN TAXPAYER      DATE

**FOR OFFICIAL USE ONLY**

## SPECIAL INSTRUCTIONS PERTAINING TO STATE ASSESSEES OF INTERCOUNTY PIPELINES—COMMON CARRIER PIPELINES

Under the provisions of section 826 and 830 of the Revenue and Taxation Code and section 901, Title 18, California Code of Regulations, **the BOE requests that you file a property statement with the BOE between January 1, 2025 and 5:00 p.m., on March 1, 2025.** The property statement shall be completed in accordance with instructions included with the property statement and in publication 67-PL, *Instructions for Reporting State-Assessed Property*, for lien date 2025. Reporting instructions are available on the Internet at [www.boe.ca.gov/proptaxes/psrfcont.htm](http://www.boe.ca.gov/proptaxes/psrfcont.htm).

All parts of the property statement must be filed by March 1. **Extensions of time for filing the property statement or any of its parts may be granted only on a showing of good cause under a written request made prior to March 1.** If you do not file timely, it may result in an added penalty of ten percent of the assessed value as required by section 830 of the Revenue and Taxation Code.

A positive response is required for all parts of the property statement. If a requested item does not apply, please so state. If you do not respond to all parts of the property statement, you may be subject to the penalties of section 830 of the Revenue and Taxation Code.

Item 3 requirements need not be returned if there is nothing to report. However, a positive response under the “N/A” column on page S1F is required for those forms not returned.

### THE PROPERTY STATEMENT INCLUDES:

1. BOE-517-PC Schedule C2, *System Rental Expense*, should include 2024 payments to governmental agencies for the use of public property located in California.
2. BOE-517-PC Schedule I, *California Pipeline Load Factors*, may include a statement of future use if a major difference from the prior year is forecasted.
3. A statement of changes in revenue and/or costs for the future that are certain, such as rate increases ordered by Federal Energy Regulatory Commission (FERC) and/or the California Public Utilities Commission or other regulatory agencies or contracts signed by management and labor unions.
4. A copy of your 2024 annual report to stockholders.
5. A copy of your 2024 Form 10K filed with the Securities and Exchange Commission, if required to file.
6. A copy of your 2024 annual report to the California Public Utilities Commission, if required to file.
7. A copy of your 2024 annual report(s) to federal regulatory agencies, such as the FERC 6, if required to file.
8. Supplemental information as required.

Report book cost (100 percent of actual cost). Include excise, sales and use taxes, freight-in, installation charges, finance charges during construction, and all other relevant costs required to place the property in service. Do not reduce costs for depreciation (which must be reported separately). Report separately the details of any write-downs of cost, extraordinary damage or obsolescence, or any other information that may help the BOE in estimating fair market value.

For purposes of these instructions, pipelines shall include the facilities and appurtenances that are essential to the intercounty transportation or transmission systems, but shall exclude the contents of such pipelines, **except operating oil supply which is taxable.**

### DOLLAR-AGE DETAIL REPORT: Fixed Equipment—(BOE-533-PF)

Items shall be identified by location, description (that is, account number and account name), acquisition date, and acquisition cost. No more than one location per page.

### DOLLAR-AGE DETAIL REPORT: Continuous Pipeline—(BOE-533-PP)

Pipelines shall be identified by location, description (that is, account number and account name), acquisition date, and acquisition cost. No more than one flume, canal, ditch, or aqueduct per page.

Each pipeline shall be identified by name with lengths shown to the nearest hundredth of a mile for each county. No more than one pipeline, flume, canal, ditch, or aqueduct per page.

**Note:** All replacement cost studies, obsolescence requests, and other voluntary information that assesses believe affects the value of their property must be filed with the property statement or by a date granted by a formal extension. If such information is not filed by that date, staff is not required to consider it in determining its unitary value recommendation.

**2025**

**SCHEDULE A – COMPARATIVE BALANCE SHEET (1 OF 2)**  
(see Note 1)

COMPANY NAME			SBE NUMBER			
LINE ITEM NUMBER	FERC ACCOUNT NUMBER	ASSETS AND OTHER DEBITS	A SYSTEM BALANCE AT BEGINNING OF 2024	B SYSTEM BALANCE AT END OF 2024	C CALIFORNIA BALANCE AT BEGINNING OF 2024	D CALIFORNIA BALANCE AT END OF 2024
<b>CURRENT ASSETS</b>						
1	10	Cash				
2	10.5	Special Deposits				
3	11	Temporary Investments				
4	12	Notes Receivable				
5	13	Receivables from Affiliated Companies				
6	14	Accounts Receivable				
7	14.5	Accumulated Provision for Uncollectible Accounts				
8	15	Interest and Dividends Receivable				
9	16	Oil Inventory				
10	17	Material and Supplies				
11	18	Prepayments				
12	19	Other Current Assets				
13	19.5	Deferred Income Tax Charges				
14		Total Current Assets (lines 1 thru 13)				
<b>INVESTMENTS AND SPECIAL FUNDS</b>						
15	20	Investments in Affiliated Companies				
16	21	Other Investments				
17	22	Sinking and Other Funds				
18	23	(Less): Reductions in Security Values				
19	24	(Less): Net Unrealized Loss on Securities				
20		Total Investments and Special Funds (lines 15 thru 19)				
<b>TANGIBLE PROPERTY</b>						
21	30	Carrier Property				
22	31	(Less): Accrued Depreciation				
23	32	(Less): Accrued Amortization				
24	33	Operating Oil Supply				
25	34	Noncarrier Property				
26	35	(Less): Accrued Depreciation				
27		Total Tangible Property (lines 21 thru 26)				
<b>OTHER ASSETS AND DEFERRED CHARGES</b>						
28	40	Organization Costs and Other Intangibles				
29	41	(Less): Accrued Amortization of Intangibles				
30	43	Miscellaneous Other Assets				
31	44	Other Deferred Charges				
32	45	Accumulated Deferred Income Tax Charges				
33	46	Derivative Instrument Assets				
34	47	Derivative Instrument Assets - Hedges				
35		Total Other Assets and Deferred Charges (lines 28 thru 34)				
36		<b>TOTAL ASSETS (lines 14 + 20 + 27 + 35)</b>				

**Note 1** – Total Assets (line 36) must equal Total Liabilities and Stockholders Equity (line 67).

**2025****SCHEDULE A—COMPARATIVE BALANCE SHEET (2 OF 2)**

(see Note 1)

COMPANY NAME			SBE NUMBER			
LINE ITEM NUMBER	FERC ACCOUNT NUMBER	ASSETS AND OTHER DEBITS	A SYSTEM BALANCE AT BEGINNING OF 2024	B SYSTEM BALANCE AT END OF 2024	C CALIFORNIA BALANCE AT BEGINNING OF 2024	D CALIFORNIA BALANCE AT END OF 2024
		<b>CURRENT LIABILITIES</b>				
37	50	Notes Payable				
38	51	Payables to Affiliated Companies				
39	52	Accounts Payable				
40	53	Salaries and Wages Payable				
41	54	Interest Payable				
42	55	Dividends Payable				
43	56	Taxes Payable				
44	57	Long-Term Debt Payable Within One Year				
45	58	Other Current Liabilities				
46	59	Deferred Income Tax Credits				
47		Total Current Liabilities (lines 37 thru 46)				
		<b>NONCURRENT LIABILITIES</b>				
48	60	Long-Term Debt Payable After One Year				
49	61	Unamortized Premium on Long-Term Debt				
50	62	(Less): Unamortized Discount on Long-Term Debt				
51	63	Other Noncurrent Liabilities				
52	64	Accumulated Deferred Income Tax Credits				
53	65	Derivative Instrument Liabilities				
54	66	Derivative Instrument Liabilities - Hedges				
55	67	Asset Retirement Obligations				
56		Total Noncurrent Liabilities (lines 48 thru 55)				
57		Total Liabilities (lines 47 + 56)				
		<b>STOCKHOLDERS EQUITY</b>				
58	70	Capital Stock				
59	71	Premiums on Capital Stock				
60	72	Capital Stock Subscriptions				
61	73	Additional Paid-In Capital				
62	74	Appropriated Retained Income				
63	75	Unappropriated Retained Income				
64	76	(Less): Treasury Stock				
65	77	Accumulated Other Comprehensive Income				
66		Total Stockholders Equity (lines 58 thru 65)				
67		<b>TOTAL LIABILITIES AND STOCKHOLDERS EQUITY</b> (lines 57 + 66) (see Note 1)				

**Note 1**—Total Assets (line 36) must equal Total Liabilities and Stockholders Equity (line 67).

**2025**

**SCHEDULE B – TOTAL CALIFORNIA PLANT AND EQUIPMENT  
(SUMMARY OF SCHEDULES B2 + B3 + B4)**

COMPANY NAME			SBE NUMBER			
LINE ITEM NUMBER	FERC ACCOUNT NUMBER	ACCOUNT NAME	A (SCH B2 COL. D)	B (SCH B3 COL. D)	C (SCH B4 COL. D)	D BALANCE AT END OF 2024 (A + B + C)
1	40	Organization and Other Intangibles				
2	101,151,171	Land				
3	102,152	Right-of-Way				
4		Total Land and Right-of-Way (lines 2 + 3)				
5	103,153	Line Pipe				
6	104,154	Line Pipe Fittings				
7	105,155	Pipeline Construction				
8	106,156,176	Buildings				
9	107,157	Boilers				
10	108,158	Pumping Equipment				
11	109,159,179	Machine Tools and Machinery				
12	110,160	Other Station Equipment				
13	111,161	Tanks				
14	112,162	Delivery Facilities				
15	113,163,183	Communication Systems (see Note 1)				
16	114,164,184	Office Furniture and Equipment				
17	115,165,185	Vehicles and Other Work Equipment (see Note 2)				
18	116,166,186	Other Property (not materials and supplies)				
19		Total Machinery and Equipment (lines 5 thru 18)				
20	187	Construction Work in Progress (CWIP)				
21	17	Materials and Supplies				
22		Total CWIP and Materials & Supplies (lines 20 + 21)				
23		Total California Taxable Property (lines 4 + 19 + 22)				
		<b>NONTAXABLE PROPERTY (see Note 3)</b>				<b>FROM NOTE 3</b>
24	113,163,183	Communication Systems in Licensed Vehicles				
25	115,165,185	Licensed Vehicles				
26	187	Construction Work in Progress				
27		Other Nontaxable (attach schedule)				
28		Total Nontaxable Property (lines 24 thru 27)				
29		California Summary of Accounts Property (lines 1+23+28)				
		<b>ACCRUED DEPRECIATION</b>				
30	31, 35	Applicable to Taxable Property (line 23)				

**Note 1**—Do not include radios in licensed vehicles—see line 24.

**Note 2**—Do not include licensed vehicles—see line 25.

**Note 3**—This category is in addition to Schedules B2, B3, B4. ATTACH SEPARATE SCHEDULE.

**2025**

**SCHEDULE B2—TOTAL CALIFORNIA STATE-ASSESSED COMMON CARRIER PLANT AND EQUIPMENT**  
(see Note 1)

COMPANY NAME			SBE NUMBER			
LINE ITEM NUMBER	FERC ACCOUNT NUMBER	ACCOUNT NAME <i>(see Note 1)</i>	A BALANCE AT BEGINNING OF 2024	B ADDITIONS	C RETIREMENTS	D BALANCE AT END OF 2024 (A + B - C)
1	40	Organization and Other Intangibles <i>(attach schedule)</i>				
2	101,151,171	Land				
3	102,152	Right-of-Way				
4		Total Land and Right-of-Way				
5	103,153	Line Pipe				
6	104,154	Line Pipe Fittings				
7	105,155	Pipeline Construction				
8	106,156,176	Buildings				
9	107,157	Boilers				
10	108,158	Pumping Equipment				
11	109,159,179	Machine Tools and Machinery				
12	110,160	Other Station Equipment				
13	111,161	Tanks <i>(see Note 2)</i>				
14	112,162	Delivery Facilities				
15	113,163,183	Communication Systems <i>(see Note 3)</i>				
16	114,164,184	Office Furniture and Equipment				
17	115,165,185	Vehicles and Other Work Equipment				
18	116,166,186	Other Property (not materials and supplies)				
19		Total Plant and Equipment <i>(lines 5 thru 18)</i>				
20	187	Construction Work in Progress <i>(CWIP)</i>				
21	17	Materials and Supplies				
22		Total CWIP <i>(line 20)</i>				
23		Total California State-Assessed Common Carrier Taxable Property <i>(lines 19 + 22)</i>				
		<b>NONTAXABLE PROPERTY</b>				
24	113,163,183	Communication Systems in Licensed Vehicles				
25	115,165,185	Licensed Vehicles				
26	187	Construction Work in Progress				
27		Other Nontaxable <i>(attach schedule)</i>				
28		Total <i>(lines 24 thru 27)</i>				
29		Summary of Accounts Property <i>(lines 23 + 28)</i>				
		<b>ACCRUED DEPRECIATION</b>				
30	31, 35	Applicable to State-Assessed Taxable Property <i>(line 23)</i>				

**Note 1**—Do not include property assessed by any California County Assessor.

**Note 2**—Include only those tanks necessary for the operation of the pipeline. Report tanks used for storage and delivery of petroleum products on Schedule B4.

**Note 3**—Do not include radios in licensed vehicles—see line 24.

**2025**

**SCHEDULE B3—TOTAL CALIFORNIA STATE-ASSESSED NONCOMMON CARRIER PLANT AND EQUIPMENT**  
(see Note 1)

COMPANY NAME			SBE NUMBER			
LINE ITEM NUMBER	FERC ACCOUNT NUMBER	ACCOUNT NAME (see Note 1)	A BALANCE AT BEGINNING OF 2024	B ADDITIONS	C RETIREMENTS	D BALANCE AT END OF 2024 (A + B - C)
1	40	Organization and Other Intangibles <i>(attach schedule)</i>				
2	101,151,171	Land				
3	102,152	Right-of-Way				
4		Total Land and Right-of-Way				
5	103,153	Line Pipe				
6	104,154	Line Pipe Fittings				
7	105,155	Pipeline Construction				
8	106,156,176	Buildings				
9	107,157	Boilers				
10	108,158	Pumping Equipment				
11	109,159,179	Machine Tools and Machinery				
12	110,160	Other Station Equipment				
13	111,161	Tanks <i>(see Note 2)</i>				
14	112,162	Delivery Facilities				
15	113,163,183	Communication Systems <i>(see Note 3)</i>				
16	114,164,184	Office Furniture and Equipment				
17	115,165,185	Vehicles and Other Work Equipment				
18	116,166,186	Other Property (not materials and supplies)				
19		Total Plant and Equipment <i>(lines 5 thru 18)</i>				
20	187	Construction Work in Progress				
21	17	Materials and Supplies				
22		Total CWIP <i>(line 20)</i>				
23		Total California State-Assessed Noncommon Carrier Taxable Property <i>(lines 19 + 22)</i>				
		<b>NONTAXABLE PROPERTY</b>				
24	113,163,183	Communication Systems in Licensed Vehicles				
25	115,165,185	Licensed Vehicles				
26	187	Construction Work in Progress				
27		Other Nontaxable <i>(attach schedule)</i>				
28		Total <i>(lines 24 thru 27)</i>				
29		Summary of Accounts Property <i>(lines 23 + 28)</i>				
		<b>ACCRUED DEPRECIATION</b>				
30	31, 35	Applicable to State-Assessed Taxable Property <i>(line 23)</i>				

**Note 1**—Do not include any property assessed by any California County Assessor.

**Note 2**—Include only those tanks necessary for the operation of the pipeline. Report tanks used for storage and delivery of petroleum products on Schedule B4.

**Note 3**—Do not include radios in licensed vehicles—see line 15.

**2025**

**SCHEDULE B4—TOTAL CALIFORNIA COUNTY-ASSESSED PLANT AND EQUIPMENT**

COMPANY NAME			SBE NUMBER			
LINE ITEM NUMBER	FERC ACCOUNT NUMBER	ACCOUNT NAME	A BALANCE AT BEGINNING OF 2024	B ADDITIONS	C RETIREMENTS	D BALANCE AT END OF 2024 (A + B - C)
1	40	Organization and Other Intangibles <i>(attach schedule)</i>				
2	101,151,171	Land				
3	102,152	Right-of-Way				
4		Total Land and Right-of-Way <i>(lines 2 + 3)</i>				
5	103,153	Line Pipe				
6	104,154	Line Pipe Fittings				
7	105,155	Pipeline Construction				
8	106,156,176	Buildings				
9	107,157	Boilers				
10	108,158	Pumping Equipment				
11	109,159,179	Machine Tools and Machinery				
12	110,160	Other Station Equipment				
13	111,161	Tanks <i>(see Note 1)</i>				
14	112,162	Delivery Facilities				
15	113,163,183	Communication Systems <i>(see Note 2)</i>				
16	114,164,184	Office Furniture and Equipment				
17	115,165,185	Vehicles and Other Work Equipment <i>(see Note 3)</i>				
18	116,166,186	Other Property (not materials and supplies)				
19		Total Machinery and Equipment <i>(lines 5 thru 18)</i>				
20	187	Construction Work in Progress				
21	17	Materials and Supplies				
22		Total CWIP and Materials & Supplies <i>(lines 20 + 21)</i>				
23		Total CA County-Assessed Taxable Property <i>(lines 4 + 19 + 22)</i>				
		<b>NONTAXABLE PROPERTY</b>				
24	113,163,183	Communication Systems in Licensed Vehicles				
25	115,165,185	Licensed Vehicles				
26	187	Construction Work in Progress				
27		Other Nontaxable <i>(attach schedule)</i>				
28		Total <i>(lines 24 thru 27)</i>				
29		Summary of Accounts Property <i>(lines 1 + 23 + 28)</i>				
		<b>ACCRUED DEPRECIATION</b>				
30	31, 35	Applicable to County-Assessed Taxable Property <i>(line 23)</i>				

**Note 1**—Include tanks used for storage and delivery purposes. Tanks essential to pipeline operations should be reported on either Schedule B2 or Schedule B3.  
**Note 2**—Do not include radios in licensed vehicles—see line 15.  
**Note 3**—Do not include licensed vehicles—see line 17.



**2025**

**SCHEDULE B5—TOTAL SYSTEM PLANT AND EQUIPMENT  
TAXABLE AND NONTAXABLE**

COMPANY NAME			SBE NUMBER			
LINE ITEM NUMBER	FERC ACCOUNT NUMBER	ACCOUNT NAME <i>(see Note 1)</i>	A SYSTEM CARRIER BALANCE AT END OF 2024	B SYSTEM NONCARRIER BALANCE AT END OF 2024	C TOTAL SYSTEM BALANCE AT END OF 2024 (A + B)	D CA COUNTY ASSESSED BALANCE AT END OF 2024
<b>SYSTEM PROPERTY</b>						
1	101,151,171	Land				
2	102,152	Right-of-Way				
3	103,153	Line Pipe				
4	104,154	Line Pipe Fittings				
5	105,155	Pipeline Construction				
6	106,156,176	Buildings				
7	107,157	Boilers				
8	108,158	Pumping Equipment				
9	109,159,179	Machine Tools and Machinery				
10	110,160	Other Station Equipment				
11	111,161	Tanks				
12	112,162	Delivery Facilities				
13	113,163,183	Communication Systems				
14	114,164,184	Office Furniture and Equipment				
15	115,165,185	Vehicles and Other Work Equipment				
16	116,166,186	Other Property (not materials and supplies)				
17	187	Construction Work in Progress				
18	17	Material and Supplies				
19		Other				
20		<b>TOTAL SYSTEM PROPERTY</b> <i>(lines 1 thru 19)</i>				

**Note 1**—Line 20, column C, must balance to Schedule A, lines 21 + 25, column B.

**SCHEDULE B6—TOTAL SYSTEM DEPRECIATION/AMORTIZATION**

LINE ITEM NUMBER	ACCOUNT NAME <i>(see Note 2)</i>	A SYSTEM CARRIER BALANCE AT END OF 2024	B SYSTEM NONCARRIER BALANCE AT END OF 2024	C TOTAL SYSTEM BALANCE AT END OF 2024 (A + B)	D CA COUNTY ASSESSED BALANCE AT END OF 2024
1	<b>TOTAL SYSTEM ACCRUED DEPRECIATION</b>				

**Note 2**—Line 1, column C, must balance to Schedule A, lines 22 + 23 + 26, column B.



**SCHEDULE B7—COST DETAIL OF SYSTEM PLANT AND EQUIPMENT (2 OF 2)  
TAXABLE AND NONTAXABLE GROUPED BY TOTAL SERVICE LIFE  
(REQUIRED ONLY IF SCHEDULE C IS COMPLETED)**

**2025**

COMPANY NAME	SBE NUMBER
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ACQ. YEAR	TANKAGE 111,161	ACQ. YEAR	DELIVERY FACILITIES 112,162	ACQ. YEAR	COMMUNICATION SYSTEMS 113,163,183	ACQ. YEAR	OFFICE FURNITURE & EQUIPMENT 114,164,184	ACQ. YEAR	VEHICLES & OTHER WORK EQUIPMENT 115,165,185	ACQ. YEAR	OTHER PROPERTY 116,166,186
2024		2024		2024		2024		2024		2024	
2023		2023		2023		2023		2023		2023	
2022		2022		2022		2022		2022		2022	
2021		2021		2021		2021		2021		2021	
2020		2020		2020		2020		2020		2020	
2019		2019		2019		2019		2019		2019	
2018		2018		2018		2018		2018		2018	
2017		2017		2017		2017		2017		2017	
2016		2016		2016		2016		2016		2016	
2015		2015		2015		2015		2015		2015	
2014		2014		2014		2014		2014		2014	
2013		2013		2013		2013		2013		2013	
2012		2012		2012		2012		2012		2012	
2011		2011		2011		2011		2011		2011	
2010		2010		2010		2010		2010		2010	
2009		2009		2009		2009		2009		2009	
2008		2008		2008		2008		2008		2008	
2007		2007		2007		2007		2007		2007	
2006		2006		2006		Prior		2006		2006	
2005		2005		2005		<b>TOTAL</b>		2005		2005	
2004		2004		2004				2004		2004	
2003		2003		2003				2003		2003	
2002		2002		2002				2002		2002	
2001		2001		2001				2001		2001	
2000		2000		2000				2000		2000	
1999		1999		Prior				Prior		1999	
1998		1998		<b>TOTAL</b>				<b>TOTAL</b>		1998	
1997		1997								1997	
1996		1996								1996	
1995		1995								1995	
1994		1994								1994	
1993		1993								1993	
1992		1992								1992	
1991		1991								1991	
1990		1990								1990	
1989		1989								1989	
1988		1988								1988	
1987		1987								1987	
1986		Prior								Prior	
1985		<b>TOTAL</b>								<b>TOTAL</b>	
1984											
1983											
1982											
1981											
Prior											
<b>TOTAL</b>											

COST DETAIL GRAND TOTAL	
FERC ACCOUNT NUMBER	FERC ACCOUNT NUMBER TOTAL
103,104,105	
153,154,155	
106,156,176	
107,157	
108,158	
109,159,179	
110,160	
111,161	
112,162	
113,163,183	
114,164,184	
115,165,185	
116,166,186	
<b>GRAND TOTAL</b>	

**2025**

**SCHEDULE B8—RECONCILE SCHEDULE B2 AND B3 STATE-ASSESSED PLANT AND EQUIPMENT  
TO  
DOLLAR-AGE DETAIL REPORT AND SCHEDULE H (CONSTRUCTION WORK IN PROGRESS)  
STATE-ASSESSED TAXABLE PROPERTY TOTALS ONLY**

COMPANY NAME	SBE NUMBER
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LINE ITEM NUMBER	SCHEDULE LINE NUMBER	DESCRIPTION	ORIGINAL COST	
<b>SCHEDULE B2 AND B3—TOTAL STATE-ASSESSED PLANT AND EQUIPMENT</b>				
1	Schedule B2 Line 19-D	Total Plant and Equipment—State-Assessed Common Carrier		
2	Schedule B3 Line 19-D	Total Plant and Equipment—State-Assessed Noncommon Carrier		
3		Total Schedule B2 and B3 ( <i>lines 1 + 2</i> )		
<b>DOLLAR-AGE DETAIL REPORTS &amp; SCHEDULE H</b>				
4	BOE-533-PF	Total Dollar-Age Detail Report—Fixed Equipment ( <i>see Note 1</i> )		
5	BOE-533-PP	Total Dollar-Age Detail Report—Continuous Pipeline ( <i>see Note 1</i> )		
6	Schedule H	Total State-Assessed Taxable New & Replacement CWIP ( <i>lines 38 C and D</i> )		
7		Total Dollar-Age Detail Reports & Schedule H ( <i>add lines 4 and 5; subtract line 6</i> )		
8		Difference ( <i>subtract line 7 from line 3</i> ); line 8 should equal zero.		

**Note 1** — Include Taxable CWIP (Schedule H, lines 38 B and C) in Dollar-Age Detail Reports—Fixed Equipment and Continuous Pipeline.

**2025**

**SCHEDULE C—REVENUES AND EXPENSES**

COMPANY NAME	SBE NUMBER
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LINE ITEM NUMBER	FERC ACCT NUMBER	2024 CALENDAR YEAR	A SYSTEM CARRIER REVENUE	B SYSTEM NONCARRIER REVENUE	C CALIFORNIA CARRIER REVENUE	D CALIFORNIA NONCARRIER REVENUE
<b>REVENUES</b>						
1	200	Gathering				
2	210	Trunk				
3	220	Delivery				
4	230	Allowance Oil				
5	240	Storage and Demurrage				
6	250	Rental				
7	260	Incidental				
8		Other				
9		Total Revenues (lines 1 thru 8)				
<b>OPERATIONS AND MAINTENANCE</b>						
10	300	Salaries and Wages				
11	310	Materials and Supplies				
12	320	Outside Services				
13	330	Operating Fuel and Power				
14	340	Oil Losses and Shortages				
15	350	Rentals				
16	390	Other Expenses				
<b>GENERAL</b>						
17	500	Salaries and Wages				
18	510	Materials and Supplies				
19	520	Outside Services				
20	530	Rentals				
21	540	Depreciation and Amortization				
22		Depreciation Expense for Asset Retirement Costs				
23	550	Employee Benefits				
24	560	Insurance				
25	570	Casualty and Other Losses				
26	580	Pipeline Taxes (see Notes 1 and 2)				
27	590	Other Expenses				
28	591	Accretion Expense				
29		Gains or Losses on Asset Retirement Obligations				
30		Other				
31		Total Expenses (lines 10 thru 30)				
LINE ITEM NUMBER	SYSTEM PROPERTY TAXES STATE INCOME TAXES FEDERAL INCOME TAXES				A SYSTEM TAXES	B CALIFORNIA TAXES
32	Ad Valorem Taxes (reported on line 26)					
33	State Income Taxes (not reported on line 26)					
34	Federal Income Taxes (not reported on line 26)					

**Note 1**—Include ad valorem taxes reported on line 32. **Note 2**—Do not include state or federal income taxes.

**SCHEDULE C2—SYSTEM RENTAL EXPENSE**

LINE ITEM NUMBER	A SYSTEM RENTAL EXPENSE	B 2024 SYSTEM RENTAL EXPENSE
1	Total System Payments to Public Agencies—Land—Full Rights	
2	Total System Payments to Private Parties—Land—Full Rights	
3	Total System Payments to Public Agencies—Land—Partial Rights	
4	Total System Payments to Private Parties—Land—Partial Rights	
5	Total System Payments—All Other Rented Property	
6	Total System Rental Expense (lines 1 thru 5)	

**2025**

**SCHEDULE D—STATEMENT OF INCOME**

COMPANY NAME			SBE NUMBER	
LINE ITEM NUMBER	FERC ACCOUNT NUMBER	INCOME STATEMENT	A CALENDAR YEAR 2024	B CALENDAR YEAR 2023
<b>CARRIER OPERATING INCOME</b>				
1	600	Operating Revenues		
2	610	(Less) Operating Expenses		
3		Net Carrier Operating Income <i>(line 1 - 2)</i>		
<b>OTHER INCOME AND DEDUCTIONS</b>				
4	620	Income (Net) from Noncarrier Property		
5	630	Interest and Dividend Income		
6	640	Miscellaneous Income		
7	645	Unusual or Infrequent Items—Credit		
8	650	(Less) Interest Expense		
9	660	(Less) Miscellaneous Income Charges		
10	665	(Less) Unusual or Infrequent Items—Debit		
11		Dividend Income (from Investments under Equity Only)		
12		Undistributed Earnings (Losses)		
13		Total Other Income and Deductions <i>(line 4 + 5 + 6 + 7 - 8 - 9 - 10 + 11 + 12)</i>		
14		Ordinary Income Before Federal Income Taxes <i>(line 3 + 13)</i>		
15	670	(Less) Income Taxes on Income from Continuing Operations		
16	671	(Less) Provision for Deferred Taxes		
17		Income (Loss) from Continuing Operations <i>(line 14 - 15 - 16)</i>		
<b>DISCONTINUED OPERATIONS</b>				
18	675,676	Total Income (Loss) from Discontinued Operations		
19		Income (Loss) Before Extraordinary Items <i>(line 17 + 18)</i>		
<b>EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES</b>				
20		Total Extraordinary Items and Accounting Changes <i>(Accounts 680, 695, 696, 697)</i>		
21		Net Income (Loss) <i>(line 19 + 20)</i> (Account 700)		

**SCHEDULE D2—STATEMENT OF RETAINED EARNINGS**

LINE ITEM NUMBER	FERC ACCOUNT NUMBER	RETAINED EARNINGS	A CALENDAR YEAR 2024	B CALENDAR YEAR 2023
1	75	Unappropriated Retained Income—Starting Balance		
2	700	Net Balance Transferred from Income		
3	705	Prior Period Adjustments to Beginning Retained Income		
4	710	Other Credits to Retained Income		
5	720	Other Debits to Retained Income		
6	740	Appropriations of Retained Income		
7	750	Dividend Appropriations of Retained Income		
8		Unappropriated Retained Income-Ending Balance <i>(line 1 + 2 + 3 + 4 - 5 - 6 - 7)</i> (Acct. 75)		

**2025**

**SCHEDULE H—CONSTRUCTION WORK IN PROGRESS (CWIP)**

COMPANY NAME	SBE NUMBER
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CALIFORNIA STATE-ASSESSED TAXABLE CWIP					SYSTEM CWIP	
LINE ITEM NUMBER	A COUNTY NUMBER <small>Fixed (1-58) Pipe (60)</small>	B DESCRIPTION <small>Fixed Property Location Code Continuous Pipeline Number</small>	C NEW TAXABLE CWIP	D REPLACEMENT TAXABLE CWIP	NOTES: 1. Attach additional schedules if necessary. 2. Complete all columns for all sections.	
1					E TOTAL SYSTEM TAXABLE NEW CWIP	F TOTAL SYSTEM TAXABLE REPLACEMENT CWIP
2						
3						
4						
5						
6					G TOTAL SYSTEM TAXABLE NEW AND REPLACEMENT CWIP	
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
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26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38	<b>TOTAL TAXABLE CWIP (lines 1 thru 37)</b>					
39	<b>CALIFORNIA STATE-ASSESSED NONTAXABLE CWIP</b>					
40	Licensed Vehicles					
41						
42						
43						
44						
45	<b>TOTAL NONTAXABLE CWIP (lines 39 thru 44)</b>					

**2025**

**SCHEDULE I—CALIFORNIA PIPELINE LOAD FACTORS  
USE JANUARY 1 TO DECEMBER 31 STATISTICS**

COMPANY NAME				SBE NUMBER		
LINE ITEM NUMBER	A SBE PIPELINE NUMBER	B PIPELINE SEGMENT NAME <i>(from—to)</i>	C CALIFORNIA MILEAGE	D 2024 ANNUAL THRUPUT CAPACITY	E 2024 ANNUAL ACTUAL THRUPUT	F 2024 LOAD FACTOR (E / D)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
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27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42		<b>TOTAL MILEAGE</b> <i>(lines 1C thru 41C)</i>				



**2025**

**SCHEDULE I2—PIPELINE BARRELS RECEIVED AND DELIVERED  
USE JANUARY 1 TO DECEMBER 31 STATISTICS**

COMPANY NAME		SBE NUMBER			
LINE ITEM NUMBER	A LOCATION	B 2024 CALIFORNIA BARRELS RECEIVED	C 2024 OTHER STATES BARRELS RECEIVED	D 2024 CALIFORNIA BARRELS DELIVERED	E 2024 OTHER STATES BARRELS DELIVERED
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40	<b>TOTALS</b> (lines 1 thru 39)				
41	<b>TOTAL BARRELS RECEIVED</b> (lines 40B + 40C)				
42	<b>TOTAL BARRELS DELIVERED</b> (lines 40D + 40E)				

**2025**

**SCHEDULE I3—PIPELINE BARREL MILES  
USE JANUARY 1 TO DECEMBER 31 STATISTICS**

COMPANY NAME					SBE NUMBER		
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LINE ITEM NUMBER	A SBE PIPE LINE NUMBER	B PIPELINE SEGMENT NAME <i>(from—to)</i>	C CALIFORNIA MILEAGE	D OTHER STATES MILEAGE	E 2024 BARRELS PUMPED	F 2024 CALIFORNIA BARREL MILES (C * E)	G 2024 OTHER STATES BARREL MILES (D * E)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
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32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43		<b>TOTALS</b> <i>(lines 1 thru 42)</i>					

**2025****SCHEDULE J—ESTIMATE OF REGULATORY RATE BASE**

COMPANY NAME		SBE NUMBER	
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LINE ITEM NUMBER	ESTIMATE OF REGULATORY RATE BASE (see Note 1)	A COST BASIS	B TOC BASIS
1	Trended Original Cost (TOC) of Common Carrier Property		
2	Accumulated Depreciation		
3	Deferred Income Tax Liability (DIT)		
4	Net Rate Base (line 1 - 2 - 3)		

**CAPITAL STRUCTURE USED FOR THE CALCULATION OF THE TOC RATE BASE**

5a	Equity %		
5b	Debt %		
	Total	100%	
6	Cost of Noncommon Carrier Property		

**THE METHOD USED BY THIS COMPANY TO ESTABLISH RATES IS:***(check all that apply)*

7a	Trended Original Cost	<input type="checkbox"/>
7b	Market Based Rates	<input type="checkbox"/>
7c	Price Cap	<input type="checkbox"/>
7d	Other (please explain)	<input type="checkbox"/>

**Note 1**—Attach a separate schedule identifying California property included in the rate base but not subject to Board assessment jurisdiction.