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U# \_\_\_\_\_

2013  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF  
CALIFORNIA WATER SERVICE COMPANY

1720 North First Street  
SAN JOSE, CALIFORNIA 95112-4598

Kernville, Arden, Bodfish  
Squirrel Mtn, Split Mtn, Southlake,  
Onyx, Mtn Shadows, Lakeland  
and Ponderosa Pine      Kern Co.  
(TOWN OR CITY)      (County)

Name of District: \_\_\_\_\_ Kern River Valley \_\_\_\_\_

Location: \_\_\_\_\_

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 2013

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2014

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Report ID: CW\_W405-  
 Bus. Unit: CWSCO  
 Dept: KERN RIVER VALLEY WATI

**ANALYSIS OF UTILITY PLANT**  
 December/31/2013

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Acct	Description	Beg of YR bal	Additions	Retirements	Other	End of YR
<b>I. INTANGIBLE PLANT</b>						
301	ORGANIZATION	0.00				0.00
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	76,506.88			8,030.03	84,536.91
	TOTAL INTANGIBLE PLANT	76,506.88			8,030.03	84,536.91
<b>II. LAND PLANT</b>						
306	LAND AND LAND RIGHTS	330,415.59			73,461.02	403,876.61
<b>III. SOURCE OF SUPPLY PLANT</b>						
311	STRUCTURES AND IMPROVEMENTS	0.00				0.00
312	COLLECTING AND IMPOUNDING RES	0.00				0.00
313	LAKE, RIVER AND OTHER INTAKES	11,996.11				11,996.11
315	WELLS	1,371,781.49			1,341,987.32	2,713,768.81
316	SUPPLY MAINS	124,777.79			24,248.85	149,026.64
	TOTAL SOURCE OF SUPPLY PLANT	1,508,555.39			1,366,236.17	2,874,791.56
<b>IV. PUMPING PLANT</b>						
321	STRUCTURES AND IMPROVEMENTS	91,595.94	476.57		22,641.01	114,713.52
3211	PAVEMENT	0.00				0.00
324	PUMPING EQUIPMENT	1,711,261.71	108,718.86	-16,204.17	824,205.97	2,627,982.37
3241	SYS CONTROL COMPUTER EQUIP	0.00				0.00
325	OTHER PUMPING PLANT	63,906.24				63,906.24
	TOTAL PUMPING PLANT	1,866,763.89	109,195.43	-16,204.17	846,846.98	2,806,602.13
<b>V. WATER TREATMENT PLANT</b>						
331	STRUCTURES AND IMPROVEMENTS	19,043.58			42,603.76	61,647.34
332	WATER TREATMENT EQUIPMENT	5,484,230.46	54,478.96		1,175,495.27	6,714,204.69
	TOTAL WATER TREATMENT PLANT	5,503,274.04	54,478.96		1,218,099.03	6,775,852.03
<b>VI. TRANS AND DIST PLANT</b>						
341	STRUCTURES AND IMPROVEMENTS	37,492.49				37,492.49
3411	PAVEMENT	0.00				0.00
342	RESERVOIRS AND TANKS	2,390,036.41	2,562.83		2,133,262.00	4,525,861.24
3421	TANK PAINTING	561,688.17				561,688.17
343	TRANS AND DIST MAINS	4,656,843.46	451,096.18	-1,291.64	2,704,387.15	7,811,035.15
344	FIRE MAINS	0.00				0.00
345	SERVICES	370,266.69	4,999.08		347,084.53	722,350.30
346	METERS	23,142.05	11,626.54		180,167.04	214,935.63
348	HYDRANTS	10,201.13			148,610.22	158,811.35
	TOTAL TRANS AND DIST PLANT	8,049,670.40	470,284.63	-1,291.64	5,513,510.94	14,032,174.33
<b>VII. GENERAL PLANT</b>						
371	STRUCTURES AND IMPROVEMENTS	177,609.49			2,728.91	180,338.40
3711	PAVEMENT	0.00				0.00
3720	OFFICE FURNITURE AND EQUIPMENT	51,496.15		-27,753.32		23,742.83
3721	OFFICE EQUIPMENT - COMPUTERS	14,851.04	21,143.18			35,994.22
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	363,449.81	65,665.62	-30,822.55		398,292.88
374	STORES EQUIPMENT	0.00				0.00
375	LABORATORY EQUIPMENT	5,785.42				5,785.42
376	COMMUNICATION EQUIPMENT	21,758.84	18,738.33	-16,319.02		24,178.15
377	POWER OPERATED EQUIPMENT	44,718.08	19,160.54			63,878.62
378	TOOLS, SHOP AND GARAGE EQUIP	163,257.68	7,791.38	-29,668.50		141,380.56
379	OTHER GENERAL PLANT	29,080.08				29,080.08
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	872,006.59	132,499.05	-104,563.39	2,728.91	902,671.16
<b>VIII. UNDISTRIBUTED ITEMS</b>						
390	OTHER TANGIBLE PROPERTY	170.34				170.34
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	909,527.16	151,727.03	-17,601.55	-1,737.98	1,041,914.66
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	909,697.50	151,727.03	-17,601.55	-1,737.98	1,042,085.00
	TOTAL UTILITY PLANT IN SERVICE	19,116,890.28	918,185.10	-139,660.75	9,027,175.10	28,922,589.73



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 Bus. Unit: CWSO  
 Dept: Arden

ANALYSIS OF UTILITY PLANT  
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Acct	Description	Beg of YR bal	Additions	Retirements	Other	End of YR
	<b>I. INTANGIBLE PLANT</b>					
301	ORGANIZATION	615.76				615.76
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	0.00				0.00
	TOTAL INTANGIBLE PLANT	615.76				615.76
	<b>II. LAND PLANT</b>					
306	LAND AND LAND RIGHTS	14,782.00			-14,782.00	0.00
	<b>III. SOURCE OF SUPPLY PLANT</b>					
311	STRUCTURES AND IMPROVEMENTS	38,304.93				38,304.93
312	COLLECTING AND IMPOUNDING RES	0.00				0.00
313	LAKE, RIVER AND OTHER INTAKES	0.00				0.00
315	WELLS	271,756.35			-271,756.35	0.00
316	SUPPLY MAINS	4,423.85			-4,423.85	0.00
	TOTAL SOURCE OF SUPPLY PLANT	314,485.13			-276,180.20	38,304.93
	<b>IV. PUMPING PLANT</b>					
321	STRUCTURES AND IMPROVEMENTS	3,863.86			-3,863.86	0.00
3211	PAVEMENT	0.00				0.00
324	PUMPING EQUIPMENT	254,592.20			-254,592.20	0.00
3241	SYS CONTROL COMPUTER EQUIP	0.00				0.00
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	258,456.06			-258,456.06	0.00
	<b>V. WATER TREATMENT PLANT</b>					
331	STRUCTURES AND IMPROVEMENTS	0.00				0.00
332	WATER TREATMENT EQUIPMENT	240,279.74			-240,279.74	0.00
	TOTAL WATER TREATMENT PLANT	240,279.74			-240,279.74	0.00
	<b>VI. TRANS AND DIST PLANT</b>					
341	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3411	PAVEMENT	0.00				0.00
342	RESERVOIRS AND TANKS	385,324.48			-385,324.48	0.00
3421	TANK PAINTING	0.00				0.00
343	TRANS AND DIST MAINS	864,714.91			-864,564.91	150.00
344	FIRE MAINS	0.00				0.00
345	SERVICES	120,857.42			-120,857.42	0.00
346	METERS	57,670.84			-57,670.84	0.00
348	HYDRANTS	42,394.21			-42,394.21	0.00
	TOTAL TRANS AND DIST PLANT	1,470,961.86			-1,470,811.86	150.00
	<b>VII. GENERAL PLANT</b>					
371	STRUCTURES AND IMPROVEMENTS	2,728.91			-2,728.91	0.00
3711	PAVEMENT	0.00				0.00
3720	OFFICE FURNITURE AND EQUIPMENT	0.00				0.00
3721	OFFICE EQUIPMENT - COMPUTERS	0.00				0.00
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	0.00				0.00
374	STORES EQUIPMENT	0.00				0.00
375	LABORATORY EQUIPMENT	0.00				0.00
376	COMMUNICATION EQUIPMENT	0.00				0.00
377	POWER OPERATED EQUIPMENT	0.00				0.00
378	TOOLS, SHOP AND GARAGE EQUIP	0.00				0.00
379	OTHER GENERAL PLANT	0.00				0.00
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	2,728.91			-2,728.91	0.00
	<b>VIII. UNDISTRIBUTED ITEMS</b>					
390	OTHER TANGIBLE PROPERTY	0.00				0.00
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	0.00				0.00
	TOTAL UTILITY PLANT IN SERVICE	2,302,309.46		0.00	-2,263,238.77	39,070.69



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ANALYSIS OF UTILITY PLANT  
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Acct	Description	Beg of YR bal	Additions	Retirements	Other	End of YR
<b>I. INTANGIBLE PLANT</b>						
301	ORGANIZATION	0.00				0.00
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	0.00				0.00
	TOTAL INTANGIBLE PLANT	0.00				0.00
<b>II. LAND PLANT</b>						
306	LAND AND LAND RIGHTS	26,124.25			-26,124.25	0.00
<b>III. SOURCE OF SUPPLY PLANT</b>						
311	STRUCTURES AND IMPROVEMENTS	1,608.00				1,608.00
312	COLLECTING AND IMPOUNDING RES	0.00				0.00
313	LAKE, RIVER AND OTHER INTAKES	0.00				0.00
315	WELLS	133,812.20			-133,812.20	0.00
316	SUPPLY MAINS	0.00				0.00
	TOTAL SOURCE OF SUPPLY PLANT	135,420.20			-133,812.20	1,608.00
<b>IV. PUMPING PLANT</b>						
321	STRUCTURES AND IMPROVEMENTS	3,759.88			-3,759.88	0.00
3211	PAVEMENT	0.00				0.00
324	PUMPING EQUIPMENT	83,072.47			-83,072.47	0.00
3241	SYS CONTROL COMPUTER EQUIP	0.00				0.00
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	86,832.35			-86,832.35	0.00
<b>V. WATER TREATMENT PLANT</b>						
331	STRUCTURES AND IMPROVEMENTS	0.00				0.00
332	WATER TREATMENT EQUIPMENT	35,865.00			-35,865.00	0.00
	TOTAL WATER TREATMENT PLANT	35,865.00			-35,865.00	0.00
<b>VI. TRANS AND DIST PLANT</b>						
341	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3411	PAVEMENT	0.00				0.00
342	RESERVOIRS AND TANKS	469,810.77			-469,810.77	0.00
3421	TANK PAINTING	0.00				0.00
343	TRANS AND DIST MAINS	306,753.65			-306,753.65	0.00
344	FIRE MAINS	0.00				0.00
345	SERVICES	23,695.44			-23,695.44	0.00
346	METERS	23,962.03			-23,962.03	0.00
348	HYDRANTS	10,543.10			-10,543.10	0.00
	TOTAL TRANS AND DIST PLANT	834,764.99			-834,764.99	0.00
<b>VII. GENERAL PLANT</b>						
371	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3711	PAVEMENT	0.00				0.00
3720	OFFICE FURNITURE AND EQUIPMENT	0.00				0.00
3721	OFFICE EQUIPMENT - COMPUTERS	0.00				0.00
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	0.00				0.00
374	STORES EQUIPMENT	0.00				0.00
375	LABORATORY EQUIPMENT	0.00				0.00
376	COMMUNICATION EQUIPMENT	0.00				0.00
377	POWER OPERATED EQUIPMENT	0.00				0.00
378	TOOLS, SHOP AND GARAGE EQUIP	0.00				0.00
379	OTHER GENERAL PLANT	0.00				0.00
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	0.00				0.00
<b>VIII. UNDISTRIBUTED ITEMS</b>						
390	OTHER TANGIBLE PROPERTY	0.00				0.00
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	0.00				0.00
	TOTAL UTILITY PLANT IN SERVICE	1,119,006.79		0.00	-1,117,398.79	1,608.00



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**ANALYSIS OF UTILITY PLANT**  
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Acct	Description	Beg of YR bal	Additions	Retirements	Other	End of YR
	<b>I. INTANGIBLE PLANT</b>					
301	ORGANIZATION	3,728.54				3,728.54
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	0.00				0.00
	TOTAL INTANGIBLE PLANT	3,728.54				3,728.54
	<b>II. LAND PLANT</b>					
306	LAND AND LAND RIGHTS	9,733.12			-9,733.12	0.00
	<b>III. SOURCE OF SUPPLY PLANT</b>					
311	STRUCTURES AND IMPROVEMENTS	5,133.30				5,133.30
312	COLLECTING AND IMPOUNDING RES	0.00				0.00
313	LAKE, RIVER AND OTHER INTAKES	0.00				0.00
315	WELLS	263,445.64			-263,445.64	0.00
316	SUPPLY MAINS	0.00				0.00
	TOTAL SOURCE OF SUPPLY PLANT	268,578.94			-263,445.64	5,133.30
	<b>IV. PUMPING PLANT</b>					
321	STRUCTURES AND IMPROVEMENTS	7,296.22			-7,296.22	0.00
3211	PAVEMENT	0.00				0.00
324	PUMPING EQUIPMENT	94,326.53			-94,326.53	0.00
3241	SYS CONTROL COMPUTER EQUIP	0.00				0.00
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	101,622.75			-101,622.75	0.00
	<b>V. WATER TREATMENT PLANT</b>					
331	STRUCTURES AND IMPROVEMENTS	42,603.76			-42,603.76	0.00
332	WATER TREATMENT EQUIPMENT	452,447.55			-452,447.55	0.00
	TOTAL WATER TREATMENT PLANT	495,051.31			-495,051.31	0.00
	<b>VI. TRANS AND DIST PLANT</b>					
341	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3411	PAVEMENT	0.00				0.00
342	RESERVOIRS AND TANKS	258,349.82			-258,349.82	0.00
3421	TANK PAINTING	0.00				0.00
343	TRANS AND DIST MAINS	280,006.78			-280,006.78	0.00
344	FIRE MAINS	0.00				0.00
345	SERVICES	44,709.43			-44,709.43	0.00
346	METERS	30,222.60			-30,222.60	0.00
348	HYDRANTS	17,189.25			-17,189.25	0.00
	TOTAL TRANS AND DIST PLANT	630,477.88			-630,477.88	0.00
	<b>VII. GENERAL PLANT</b>					
371	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3711	PAVEMENT	0.00				0.00
3720	OFFICE FURNITURE AND EQUIPMENT	0.00				0.00
3721	OFFICE EQUIPMENT - COMPUTERS	0.00				0.00
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	0.00				0.00
374	STORES EQUIPMENT	0.00				0.00
375	LABORATORY EQUIPMENT	0.00				0.00
376	COMMUNICATION EQUIPMENT	0.00				0.00
377	POWER OPERATED EQUIPMENT	0.00				0.00
378	TOOLS, SHOP AND GARAGE EQUIP	0.00				0.00
379	OTHER GENERAL PLANT	0.00				0.00
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	0.00				0.00
	<b>VIII. UNDISTRIBUTED ITEMS</b>					
390	OTHER TANGIBLE PROPERTY	0.00				0.00
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	0.00				0.00
	<b>TOTAL UTILITY PLANT IN SERVICE</b>	1,509,192.54		0.00	-1,500,330.70	8,861.84



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ANALYSIS OF UTILITY PLANT  
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Acct	Description	Beg of YR bal	Additions	Retirements	Other	End of YR
	<b>I. INTANGIBLE PLANT</b>					
301	ORGANIZATION	500.00				500.00
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	0.00				0.00
	TOTAL INTANGIBLE PLANT	500.00				500.00
	<b>II. LAND PLANT</b>					
306	LAND AND LAND RIGHTS	6,882.00			-6,882.00	0.00
	<b>III. SOURCE OF SUPPLY PLANT</b>					
311	STRUCTURES AND IMPROVEMENTS	0.00				0.00
312	COLLECTING AND IMPOUNDING RES	0.00				0.00
313	LAKE, RIVER AND OTHER INTAKES	0.00				0.00
315	WELLS	80,291.11			-80,291.11	0.00
316	SUPPLY MAINS	0.00				0.00
	TOTAL SOURCE OF SUPPLY PLANT	80,291.11			-80,291.11	0.00
	<b>IV. PUMPING PLANT</b>					
321	STRUCTURES AND IMPROVEMENTS	3,603.05			-3,603.05	0.00
3211	PAVEMENT	0.00				0.00
324	PUMPING EQUIPMENT	69,825.08			-69,825.08	0.00
3241	SYS CONTROL COMPUTER EQUIP	0.00				0.00
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	73,428.13			-73,428.13	0.00
	<b>V. WATER TREATMENT PLANT</b>					
331	STRUCTURES AND IMPROVEMENTS	0.00				0.00
332	WATER TREATMENT EQUIPMENT	290,774.49			-290,774.49	0.00
	TOTAL WATER TREATMENT PLANT	290,774.49			-290,774.49	0.00
	<b>VI. TRANS AND DIST PLANT</b>					
341	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3411	PAVEMENT	0.00				0.00
342	RESERVOIRS AND TANKS	221,411.86			-221,411.86	0.00
3421	TANK PAINTING	0.00				0.00
343	TRANS AND DIST MAINS	87,153.69			-87,153.69	0.00
344	FIRE MAINS	0.00				0.00
345	SERVICES	31,289.35			-31,289.35	0.00
346	METERS	3,706.00			-3,706.00	0.00
348	HYDRANTS	8,088.09			-8,088.09	0.00
	TOTAL TRANS AND DIST PLANT	351,648.99			-351,648.99	0.00
	<b>VII. GENERAL PLANT</b>					
371	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3711	PAVEMENT	0.00				0.00
3720	OFFICE FURNITURE AND EQUIPMENT	0.00				0.00
3721	OFFICE EQUIPMENT - COMPUTERS	0.00				0.00
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	0.00				0.00
374	STORES EQUIPMENT	0.00				0.00
375	LABORATORY EQUIPMENT	0.00				0.00
376	COMMUNICATION EQUIPMENT	0.00				0.00
377	POWER OPERATED EQUIPMENT	0.00				0.00
378	TOOLS, SHOP AND GARAGE EQUIP	0.00				0.00
379	OTHER GENERAL PLANT	0.00				0.00
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	0.00				0.00
	<b>VIII. UNDISTRIBUTED ITEMS</b>					
390	OTHER TANGIBLE PROPERTY	0.00				0.00
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	0.00				0.00
	TOTAL UTILITY PLANT IN SERVICE	803,524.72		0.00	-803,024.72	500.00



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 Dept: Mt Shadow

ANALYSIS OF UTILITY PLANT  
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Acct	Description	Beg of YR bal	Additions	Retirements	Other	End of YR
	<b>I. INTANGIBLE PLANT</b>					
301	ORGANIZATION	0.00				0.00
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	0.00				0.00
	TOTAL INTANGIBLE PLANT	0.00				0.00
	<b>II. LAND PLANT</b>					
306	LAND AND LAND RIGHTS	1,144.93			-1,144.93	0.00
	<b>III. SOURCE OF SUPPLY PLANT</b>					
311	STRUCTURES AND IMPROVEMENTS	3,800.00				3,800.00
312	COLLECTING AND IMPOUNDING RES	0.00				0.00
313	LAKE, RIVER AND OTHER INTAKES	0.00				0.00
315	WELLS	3,383.09			-3,383.09	0.00
316	SUPPLY MAINS	0.00				0.00
	TOTAL SOURCE OF SUPPLY PLANT	7,183.09			-3,383.09	3,800.00
	<b>IV. PUMPING PLANT</b>					
321	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3211	PAVEMENT	0.00				0.00
324	PUMPING EQUIPMENT	5,290.99			-5,290.99	0.00
3241	SYS CONTROL COMPUTER EQUIP	0.00				0.00
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	5,290.99			-5,290.99	0.00
	<b>V. WATER TREATMENT PLANT</b>					
331	STRUCTURES AND IMPROVEMENTS	0.00				0.00
332	WATER TREATMENT EQUIPMENT	11,287.44			-11,287.44	0.00
	TOTAL WATER TREATMENT PLANT	11,287.44			-11,287.44	0.00
	<b>VI. TRANS AND DIST PLANT</b>					
341	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3411	PAVEMENT	0.00				0.00
342	RESERVOIRS AND TANKS	23,488.38			-23,488.38	0.00
3421	TANK PAINTING	0.00				0.00
343	TRANS AND DIST MAINS	29,860.00			-29,860.00	0.00
344	FIRE MAINS	0.00				0.00
345	SERVICES	5,174.61			-5,174.61	0.00
346	METERS	0.00				0.00
348	HYDRANTS	17,598.69			-17,598.69	0.00
	TOTAL TRANS AND DIST PLANT	76,121.68			-76,121.68	0.00
	<b>VII. GENERAL PLANT</b>					
371	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3711	PAVEMENT	0.00				0.00
3720	OFFICE FURNITURE AND EQUIPMENT	0.00				0.00
3721	OFFICE EQUIPMENT - COMPUTERS	0.00				0.00
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	0.00				0.00
374	STORES EQUIPMENT	0.00				0.00
375	LABORATORY EQUIPMENT	0.00				0.00
376	COMMUNICATION EQUIPMENT	0.00				0.00
377	POWER OPERATED EQUIPMENT	0.00				0.00
378	TOOLS, SHOP AND GARAGE EQUIP	0.00				0.00
379	OTHER GENERAL PLANT	0.00				0.00
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	0.00				0.00
	<b>VIII. UNDISTRIBUTED ITEMS</b>					
390	OTHER TANGIBLE PROPERTY	0.00				0.00
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	0.00				0.00
	TOTAL UTILITY PLANT IN SERVICE	101,028.13		0.00	-97,228.13	3,800.00





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 Dept: Onyx

ANALYSIS OF UTILITY PLANT  
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Acct	Description	Beg of YR bal	Additions	Retirements	Other	End of YR
<b>I. INTANGIBLE PLANT</b>						
301	ORGANIZATION	500.00				500.00
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	0.00				0.00
	TOTAL INTANGIBLE PLANT	500.00				500.00
<b>II. LAND PLANT</b>						
306	LAND AND LAND RIGHTS	7,492.80			-7,492.80	0.00
<b>III. SOURCE OF SUPPLY PLANT</b>						
311	STRUCTURES AND IMPROVEMENTS	0.00				0.00
312	COLLECTING AND IMPOUNDING RES	0.00				0.00
313	LAKE, RIVER AND OTHER INTAKES	0.00				0.00
315	WELLS	91,813.59			-91,813.59	0.00
316	SUPPLY MAINS	1,293.00			-1,293.00	0.00
	TOTAL SOURCE OF SUPPLY PLANT	93,106.59			-93,106.59	0.00
<b>IV. PUMPING PLANT</b>						
321	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3211	PAVEMENT	0.00				0.00
324	PUMPING EQUIPMENT	94,708.75			-94,708.75	0.00
3241	SYS CONTROL COMPUTER EQUIP	0.00				0.00
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	94,708.75			-94,708.75	0.00
<b>V. WATER TREATMENT PLANT</b>						
331	STRUCTURES AND IMPROVEMENTS	0.00				0.00
332	WATER TREATMENT EQUIPMENT	24,171.96			-24,171.96	0.00
	TOTAL WATER TREATMENT PLANT	24,171.96			-24,171.96	0.00
<b>VI. TRANS AND DIST PLANT</b>						
341	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3411	PAVEMENT	0.00				0.00
342	RESERVOIRS AND TANKS	157,574.36			-157,574.36	0.00
3421	TANK PAINTING	0.00				0.00
343	TRANS AND DIST MAINS	334,744.35			-331,013.92	3,730.43
344	FIRE MAINS	0.00				0.00
345	SERVICES	20,255.16			-20,255.16	0.00
346	METERS	17,422.87			-17,422.87	0.00
348	HYDRANTS	1,936.64			-1,936.64	0.00
	TOTAL TRANS AND DIST PLANT	531,933.38			-528,202.95	3,730.43
<b>VII. GENERAL PLANT</b>						
371	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3711	PAVEMENT	0.00				0.00
3720	OFFICE FURNITURE AND EQUIPMENT	0.00				0.00
3721	OFFICE EQUIPMENT - COMPUTERS	0.00				0.00
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	0.00				0.00
374	STORES EQUIPMENT	0.00				0.00
375	LABORATORY EQUIPMENT	0.00				0.00
376	COMMUNICATION EQUIPMENT	0.00				0.00
377	POWER OPERATED EQUIPMENT	0.00				0.00
378	TOOLS, SHOP AND GARAGE EQUIP	0.00				0.00
379	OTHER GENERAL PLANT	0.00				0.00
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	0.00				0.00
<b>VIII. UNDISTRIBUTED ITEMS</b>						
390	OTHER TANGIBLE PROPERTY	0.00				0.00
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	0.00				0.00
	TOTAL UTILITY PLANT IN SERVICE	751,913.48		0.00	-747,683.05	4,230.43



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ANALYSIS OF UTILITY PLANT  
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Acct	Description	Beg of YR bal	Additions	Retirements	Other	End of YR
<b>I. INTANGIBLE PLANT</b>						
301	ORGANIZATION	3,060.94				3,060.94
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	0.00				0.00
	TOTAL INTANGIBLE PLANT	3,060.94				3,060.94
<b>II. LAND PLANT</b>						
306	LAND AND LAND RIGHTS	1,000.00			-1,000.00	0.00
<b>III. SOURCE OF SUPPLY PLANT</b>						
311	STRUCTURES AND IMPROVEMENTS	0.00				0.00
312	COLLECTING AND IMPOUNDING RES	0.00				0.00
313	LAKE, RIVER AND OTHER INTAKES	0.00				0.00
315	WELLS	9,335.84			-9,335.84	0.00
316	SUPPLY MAINS	0.00				0.00
	TOTAL SOURCE OF SUPPLY PLANT	9,335.84			-9,335.84	0.00
<b>IV. PUMPING PLANT</b>						
321	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3211	PAVEMENT	0.00				0.00
324	PUMPING EQUIPMENT	29,242.48			-29,242.48	0.00
3241	SYS CONTROL COMPUTER EQUIP	0.00				0.00
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	29,242.48			-29,242.48	0.00
<b>V. WATER TREATMENT PLANT</b>						
331	STRUCTURES AND IMPROVEMENTS	0.00				0.00
332	WATER TREATMENT EQUIPMENT	24,907.18			-24,907.18	0.00
	TOTAL WATER TREATMENT PLANT	24,907.18			-24,907.18	0.00
<b>VI. TRANS AND DIST PLANT</b>						
341	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3411	PAVEMENT	0.00				0.00
342	RESERVOIRS AND TANKS	96,493.50			-96,493.50	0.00
3421	TANK PAINTING	0.00				0.00
343	TRANS AND DIST MAINS	60,940.27			-60,940.27	0.00
344	FIRE MAINS	0.00				0.00
345	SERVICES	13,468.56			-13,468.56	0.00
346	METERS	5,297.05			-5,297.05	0.00
348	HYDRANTS	5,579.17			-5,579.17	0.00
	TOTAL TRANS AND DIST PLANT	181,778.55			-181,778.55	0.00
<b>VII. GENERAL PLANT</b>						
371	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3711	PAVEMENT	0.00				0.00
3720	OFFICE FURNITURE AND EQUIPMENT	0.00				0.00
3721	OFFICE EQUIPMENT - COMPUTERS	0.00				0.00
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	0.00				0.00
374	STORES EQUIPMENT	0.00				0.00
375	LABORATORY EQUIPMENT	0.00				0.00
376	COMMUNICATION EQUIPMENT	0.00				0.00
377	POWER OPERATED EQUIPMENT	0.00				0.00
378	TOOLS, SHOP AND GARAGE EQUIP	0.00				0.00
379	OTHER GENERAL PLANT	0.00				0.00
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	0.00				0.00
<b>VIII. UNDISTRIBUTED ITEMS</b>						
390	OTHER TANGIBLE PROPERTY	0.00				0.00
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	0.00				0.00
	TOTAL UTILITY PLANT IN SERVICE	249,324.99		0.00	-246,264.05	3,060.94



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ANALYSIS OF UTILITY PLANT  
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Acct	Description	Beg of YR bal	Additions	Retirements	Other	End of YR
<b>I. INTANGIBLE PLANT</b>						
301	ORGANIZATION	500.00				500.00
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	8,030.03			-8,030.03	0.00
	TOTAL INTANGIBLE PLANT	8,530.03			-8,030.03	500.00
<b>II. LAND PLANT</b>						
306	LAND AND LAND RIGHTS	3,301.92			-3,301.92	0.00
<b>III. SOURCE OF SUPPLY PLANT</b>						
311	STRUCTURES AND IMPROVEMENTS	0.00				0.00
312	COLLECTING AND IMPOUNDING RES	0.00				0.00
313	LAKE, RIVER AND OTHER INTAKES	0.00				0.00
315	WELLS	468,215.82			-468,215.82	0.00
316	SUPPLY MAINS	0.00				0.00
	TOTAL SOURCE OF SUPPLY PLANT	468,215.82			-468,215.82	0.00
<b>IV. PUMPING PLANT</b>						
321	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3211	PAVEMENT	0.00				0.00
324	PUMPING EQUIPMENT	135,498.84			-135,498.84	0.00
3241	SYS CONTROL COMPUTER EQUIP	0.00				0.00
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	135,498.84			-135,498.84	0.00
<b>V. WATER TREATMENT PLANT</b>						
331	STRUCTURES AND IMPROVEMENTS	0.00				0.00
332	WATER TREATMENT EQUIPMENT	94,720.91			-94,720.91	0.00
	TOTAL WATER TREATMENT PLANT	94,720.91			-94,720.91	0.00
<b>VI. TRANS AND DIST PLANT</b>						
341	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3411	PAVEMENT	0.00				0.00
342	RESERVOIRS AND TANKS	450,800.02			-450,800.02	0.00
3421	TANK PAINTING	0.00				0.00
343	TRANS AND DIST MAINS	382,207.74			-382,207.74	0.00
344	FIRE MAINS	0.00				0.00
345	SERVICES	24,357.24			-24,357.24	0.00
346	METERS	11,240.29			-11,240.29	0.00
348	HYDRANTS	14,825.36			-14,825.36	0.00
	TOTAL TRANS AND DIST PLANT	883,430.65			-883,430.65	0.00
<b>VII. GENERAL PLANT</b>						
371	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3711	PAVEMENT	0.00				0.00
3720	OFFICE FURNITURE AND EQUIPMENT	0.00				0.00
3721	OFFICE EQUIPMENT - COMPUTERS	0.00				0.00
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	0.00				0.00
374	STORES EQUIPMENT	0.00				0.00
375	LABORATORY EQUIPMENT	0.00				0.00
376	COMMUNICATION EQUIPMENT	0.00				0.00
377	POWER OPERATED EQUIPMENT	0.00				0.00
378	TOOLS, SHOP AND GARAGE EQUIP	0.00				0.00
379	OTHER GENERAL PLANT	0.00				0.00
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	0.00				0.00
<b>VIII. UNDISTRIBUTED ITEMS</b>						
390	OTHER TANGIBLE PROPERTY	0.00				0.00
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	0.00				0.00
	TOTAL UTILITY PLANT IN SERVICE	1,593,698.17		0.00	-1,593,198.17	500.00



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Acct	Description	Beg of YR bal	Additions	Retirements	Other	End of YR
	<b>I. INTANGIBLE PLANT</b>					
301	ORGANIZATION	856.00				856.00
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	0.00				0.00
	TOTAL INTANGIBLE PLANT	856.00				856.00
	<b>II. LAND PLANT</b>					
306	LAND AND LAND RIGHTS	3,000.00			-3,000.00	0.00
	<b>III. SOURCE OF SUPPLY PLANT</b>					
311	STRUCTURES AND IMPROVEMENTS	0.00				0.00
312	COLLECTING AND IMPOUNDING RES	0.00				0.00
313	LAKE, RIVER AND OTHER INTAKES	0.00				0.00
315	WELLS	19,933.68			-19,933.68	0.00
316	SUPPLY MAINS	18,532.00			-18,532.00	0.00
	TOTAL SOURCE OF SUPPLY PLANT	38,465.68			-38,465.68	0.00
	<b>IV. PUMPING PLANT</b>					
321	STRUCTURES AND IMPROVEMENTS	4,118.00			-4,118.00	0.00
3211	PAVEMENT	0.00				0.00
324	PUMPING EQUIPMENT	57,648.63			-57,648.63	0.00
3241	SYS CONTROL COMPUTER EQUIP	0.00				0.00
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	61,766.63			-61,766.63	0.00
	<b>V. WATER TREATMENT PLANT</b>					
331	STRUCTURES AND IMPROVEMENTS	0.00				0.00
332	WATER TREATMENT EQUIPMENT	1,041.00			-1,041.00	0.00
	TOTAL WATER TREATMENT PLANT	1,041.00			-1,041.00	0.00
	<b>VI. TRANS AND DIST PLANT</b>					
341	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3411	PAVEMENT	0.00				0.00
342	RESERVOIRS AND TANKS	70,008.81			-70,008.81	0.00
3421	TANK PAINTING	0.00				0.00
343	TRANS AND DIST MAINS	362,200.00			-361,886.19	313.81
344	FIRE MAINS	0.00				0.00
345	SERVICES	63,277.32			-63,277.32	0.00
346	METERS	30,645.36			-30,645.36	0.00
348	HYDRANTS	30,455.71			-30,455.71	0.00
	TOTAL TRANS AND DIST PLANT	556,587.20			-556,273.39	313.81
	<b>VII. GENERAL PLANT</b>					
371	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3711	PAVEMENT	0.00				0.00
3720	OFFICE FURNITURE AND EQUIPMENT	0.00				0.00
3721	OFFICE EQUIPMENT - COMPUTERS	0.00				0.00
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	0.00				0.00
374	STORES EQUIPMENT	0.00				0.00
375	LABORATORY EQUIPMENT	0.00				0.00
376	COMMUNICATION EQUIPMENT	0.00				0.00
377	POWER OPERATED EQUIPMENT	0.00				0.00
378	TOOLS, SHOP AND GARAGE EQUIP	0.00				0.00
379	OTHER GENERAL PLANT	0.00				0.00
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	0.00				0.00
	<b>VIII. UNDISTRIBUTED ITEMS</b>					
390	OTHER TANGIBLE PROPERTY	0.00				0.00
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	0.00				0.00
	TOTAL UTILITY PLANT IN SERVICE	661,716.51		0.00	-660,546.70	1,169.81

**CALIFORNIA WATER SERVICE COMPANY**  
**DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2013**  
**SCHEDULE A-1d**  
**KERN RIVER VALLEY DISTRICT RATE BASE AND WORKING CASH**

Line No.	Title of Account	Balance	12/31/2013	Balance	12/31/2012
1	UTILITY PLANT				
2	PLANT IN SERVICE	\$	25,034,981.3	\$	26,761,388.7
4	GENERAL OFFICE PRORATE	\$	973,440.2	\$	918,848.9
5	RATE BASE WRITE-UP (NET)	\$	629,794.9	\$	655,138.5
6	PLANT NOT FUNDED BY CALWATER	\$	(2,570,816.6)	\$	(2,570,816.6)
7	TOTAL GROSS PLANT ( = Line 2 + Line 3 + Line 4 + Line 5 - Line 6 )	\$	24,067,399.7	\$	25,764,559.5
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION				
9	PLANT IN SERVICE	\$	8,510,907.6	\$	7,723,850.4
10	GENERAL OFFICE PRORATE	\$	377,133.8	\$	311,982.3
11	TOTAL ACCUMULATED DEPRECIATION ( = Line 9 + Line 10 )	\$	8,888,041.4	\$	8,035,832.7
12	LESS OTHER RESERVES				
13	DEFERRED INCOME TAXES	\$	1,409,946.9	\$	682,038.3
14	DEFERRED ITC	\$	5,164.5	\$	5,632.5
15	GENERAL OFFICE PRORATE	\$	53,891.5	\$	68,616.7
16	TOTAL OTHER RESERVES ( = Line 13 + Line 14 + Line 15 )	\$	1,469,002.9	\$	756,287.4
17	LESS ADJUSTMENTS				
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$	602,226.6	\$	628,022.5
19	ADVANCES FOR CONSTRUCTION	\$	15,185.8	\$	16,194.8
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$	(12,776.9)	\$	(9,701.3)
21	TOTAL ADJUSTMENTS ( = Line 18 + Line 19 - Line 20 )	\$	604,635.5	\$	634,516.0
22	ADD MATERIALS AND SUPPLIES	\$	4,340.9	\$	3,838.2
23	ADD ADOPTED WORKING CASH ( = Line 37 )	\$	282,400.0	\$	275,000.0
24	<b>TOTAL DISTRICT RATE BASE</b>	<b>\$</b>	<b>13,366,907.1</b>	<b>\$</b>	<b>16,597,358.8</b>
25	( = Line 7 - Line 11 - Line 16 - Line 21 + Line 22 + Line 23 )				

**WORKING CASH**

26	DETERMINATION OF OPERATIONAL CASH REQUIREMENT				
27	Operating Expenses Excluding Taxes, Depreciation & Uncollectible)	\$	3,963,242.3	\$	3,123,895.1
28	Purchased Power & Commodity for Resale*	\$	283,993.9	\$	268,394.4
29	Meter Revenues: Bimonthly Billing	\$	905,306.5	\$	921,427.3
30	Other Revenues: Flat Rate Monthly Billing	\$	2,754.5	\$	3,038.2
31	Total Revenues ( Line 30 + Line 31 )	\$	908,061.0	\$	924,467.5
32	Ratio - Flat Rate to Total Revenues ( = Line 31 / Line 32 )		0.30%		0.33%
33	5/24 x Line 28 x ( 100% - Line 33 )	\$	823,170.9	\$	648,671.2
34	1/24 x Line 28 x Line 33	\$	500.9	\$	428.1
35	1/12 x Line 29	\$	23,666.2	\$	22,366.2
36	Operational Cash Requirement ( = Line 34 + Line 35 - Line 36 )	\$	847,338.0	\$	671,465.5
37	Total Adopted	\$	282,400.0	\$	275,000.0

## SCHEDULE A-3

KERN RIVER VALLEY

## Depreciation and Amortization Reserves

2013

Line No.	Item (a)	Account 250		Account 251		Account 252	Account 253
		Utility Plant (b)		Limited Term Utility Investment (c)		Utility Plant Acquisition Adjustments (d)	Other Property (e)
1	Balance in reserves at beginning of year	330,387.43					
		8,069,615.43		1,434,692.85		0.00	0.00
2	Add: Credits to reserves during year						
3	a) Charged to account No. 503	(G) 93,899.20					
		886,806					
4	b) Charged to account No. 265	27,446.16					
5	c) Charged to clearing accounts	(G) 3,757.63					
		22,715.64					
6	d) Salvage recovered	(G) 0.00					
		0.00					
7	e) All other credits	(G) 0.36					
		0.00	(B)	142,592.06			
8	Total Credits	1,034,624.99		142,592.06			
9	Deduct: Debits to reserves during year						
10	a) Book cost of property retires	(G) 17,601.55					
		122,059.20					
11	b) Cost of removal	(G) (179.95)					
		15,432.15					
12	c) All other debits	(G) 2,243.51			(C)	0.00	
		(4,604.00)					
13	Total Debits	152,552.46				0.00	
14	Balances in reserves at end of year	9,282,075.39		1,577,284.91		0.00	0.00
15	State method of determining depreciation charges:	Straight Line Remaining Life Method & Liberalized					
16							
17	(A) Depreciation on Intracompany transfers	(B) Amortization charged to 504	(G) General Office Allocation				
18	(C) Amortization charged to 537						
18	Report depreciation in Federal Tax Return for year:	756,606.00					
19	Indicate nature of these items and accounts affected						
20		(See Schedule A-3a opposite)					



Report ID: CWW406-

**ANNUAL REPORT FOR DEPRECIATION**

Page No. 31

**Analysis of Depreciation Reserve - Account no 250**

Run Date: 2/10/2014

Schedule A-3A

Run Time: 3:22:24 PM

Dept: KERN RIVER VALLEY  
WATER CO.

ACCOUNT	BEGIN BALANCE	PROVISIONS	RETIREMENT	COST TO REMOVE	SALVAGE	OTHER	END BALANCE
<b>I. SOURCE OF SUPPLY PLANT</b>							
3110 STRUCTURES AND IMPROVEMENTS	8,085.77	903.60	0.00	0.00	0.00	0.00	8,989.37
3120 COLLECTING AND IMPOUNDING RES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3130 LAKE, RIVER AND OTHER INTAKES	2,191.09	375.48	0.00	0.00	0.00	0.00	2,566.57
3140 SPRINGS AND TUNNELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3150 WELLS	736,066.91	133,093.92	0.00	-15,432.15	0.00	0.00	853,728.68
3160 SUPPLY MAINS	40,224.55	5,401.56	0.00	0.00	0.00	0.00	45,626.11
3170 OTHER SOURCE OF SUPPLY PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SOURCE OF SUPPLY PLANT	786,568.32	139,774.56	0.00	-15,432.15	0.00	0.00	910,910.73
<b>II. PUMPING PLANT</b>							
3210 STRUCTURES AND IMPROVEMENTS	16,317.16	5,928.84	0.00	0.00	0.00	0.00	22,246.00
3220 BOILER PLANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3230 OTHER POWER PRODUCTION EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3240 PUMPING EQUIPMENT	716,443.71	122,754.96	-16,204.17	0.00	0.00	0.00	822,994.50
3241 SYSTEM CONTROL COMPUTER EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3250 OTHER PUMPING PLANT	897.56	4,371.24	0.00	0.00	0.00	0.00	5,268.60
TOTAL PUMPING PLANT	733,658.23	133,055.04	-16,204.17	0.00	0.00	0.00	850,509.10
<b>III. WATER TREATMENT PLANT</b>							
3310 STRUCTURES AND IMPROVEMENTS	13,337.87	2,435.04	0.00	0.00	0.00	0.00	15,772.91
3320 WATER TREATMENT EQUIPMENT	2,385,106.79	283,322.76	0.00	0.00	0.00	0.00	2,668,429.55
TOTAL WATER TREATMENT PLANT	2,398,444.66	285,757.80	0.00	0.00	0.00	0.00	2,684,202.46
<b>IV. TRANS AND DIST PLANT</b>							
3410 STRUCTURES AND IMPROVEMENTS	2,558.85	1,462.20	0.00	0.00	0.00	0.00	4,021.05
3420 RESERVOIRS AND TANKS	691,905.52	164,877.96	0.00	0.00	0.00	0.00	856,783.48
3421 TANK PAINTING	63,540.92	24,152.64	0.00	0.00	0.00	0.00	87,693.56
3430 TRANS AND DIST MAINS	690,365.70	109,389.96	-1,291.64	0.00	0.00	0.00	798,464.02
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	106,089.22	19,009.80	0.00	0.00	0.00	0.00	125,099.02
3460 METERS	36,216.84	1,863.96	0.00	0.00	0.00	0.00	38,080.80
3470 METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	34,450.04	1,746.96	0.00	0.00	0.00	0.00	36,197.00
3490 OTHER TRANS AND DIST MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANS AND DIST PLANT	1,625,127.09	322,503.48	-1,291.64	0.00	0.00	0.00	1,946,338.93
<b>V. GENERAL PLANT</b>							
3710 STRUCTURES AND IMPROVEMENTS	61,122.28	5,337.96	0.00	0.00	0.00	0.00	66,460.24
3720 OFFICE FURNITURE AND EQUIP	116,744.94	6,164.04	-27,753.32	0.00	0.00	0.00	95,155.66
3721 OFFICE EQUIPMENT - COMPUTERS	11,739.78	1,777.68	0.00	0.00	0.00	0.00	13,517.46
3722 OFFICE EQUIPMENT - SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3730 TRANSPORTATION EQUIPMENT	216,015.29	22,715.64	-30,822.55	0.00	4,604.00	0.00	212,512.38
3740 STORES EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3750 LABORATORY EQUIPMENT	4,405.02	552.48	0.00	0.00	0.00	0.00	4,957.50
3760 COMMUNICATION EQUIPMENT	15,363.11	2,622.00	-16,319.02	0.00	0.00	0.00	1,666.09
3770 POWER OPERATED EQUIPMENT	1,730.64	1,730.64	0.00	0.00	0.00	0.00	3,461.28
3780 TOOLS, SHOP AND GARAGE EQUIP	76,536.56	11,623.92	-29,668.50	0.00	0.00	0.00	58,491.98
3790 OTHER GENERAL PLANT	12,617.49	3,352.92	0.00	0.00	0.00	0.00	15,970.41
3800 LEASED PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3900 OTHER TANGIBLE PROPERTY	-2,366,621.07	0.00	0.00	0.00	0.00	0.00	-2,366,621.07
3910 WATER PLANT PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL PLANT	-1,850,345.96	55,877.28	-104,563.39	0.00	4,604.00	0.00	-1,894,428.07
GO PLANT ALLOCATION	330,387.43	97,656.83	-17,601.55	179.95	255.19	-2,498.70	408,379.15
TOTAL DEPRECIATION	4,023,839.77	1,034,624.99	-139,660.75	-15,252.20	4,859.19	-2,498.70	4,905,912.30



ANNUAL REPORT FOR DEPRECIATION
Analysis of Depreciation Reserve - Account no 250

Table with columns: ACCOUNT, BEGIN BALANCE, PROVISIONS, RETIREMENT, COST TO REMOVE, SALVAGE, OTHER, END BALANCE. Rows include categories like SOURCE OF SUPPLY PLANT, PUMPING PLANT, WATER TREATMENT PLANT, TRANS AND DIST PLANT, and GENERAL PLANT.









ANNUAL REPORT FOR DEPRECIATION
Analysis of Depreciation Reserve - Account no 250

Table with columns: ACCOUNT, BEGIN BALANCE, PROVISIONS, RETIREMENT, COST TO REMOVE, SALVAGE, OTHER, END BALANCE. Rows include categories like SOURCE OF SUPPLY PLANT, PUMPING PLANT, WATER TREATMENT PLANT, TRANS AND DIST PLANT, and GENERAL PLANT.



Report ID: CWW406-

ANNUAL REPORT FOR DEPRECIATION
Analysis of Depreciation Reserve - Account no 250

Page No. 36

Run Date: 2/10/2014

Schedule A-3A

Run Time: 3:22:24 PM

Dept: Mt Shadow

Table with columns: ACCOUNT, BEGIN BALANCE, PROVISIONS, RETIREMENT, COST TO REMOVE, SALVAGE, OTHER, END BALANCE. Rows include categories like SOURCE OF SUPPLY PLANT, PUMPING PLANT, WATER TREATMENT PLANT, TRANS AND DIST PLANT, and GENERAL PLANT.



Report ID: CWW406-

ANNUAL REPORT FOR DEPRECIATION
Analysis of Depreciation Reserve - Account no 250

Page No. 37

Run Date: 2/10/2014

Schedule A-3A

Run Time: 3:22:24 PM

Dept: Onyx

Table with columns: ACCOUNT, BEGIN BALANCE, PROVISIONS, RETIREMENT, COST TO REMOVE, SALVAGE, OTHER, END BALANCE. Rows include categories like SOURCE OF SUPPLY PLANT, PUMPING PLANT, WATER TREATMENT PLANT, TRANS AND DIST PLANT, and GENERAL PLANT.



Report ID: CWW406-

ANNUAL REPORT FOR DEPRECIATION
Analysis of Depreciation Reserve - Account no 250

Page No. 38

Run Date: 2/10/2014

Schedule A-3A

Run Time: 3:22:24 PM

Dept: Split Mountain

Table with columns: ACCOUNT, BEGIN BALANCE, PROVISIONS, RETIREMENT, COST TO REMOVE, SALVAGE, OTHER, END BALANCE. Rows include categories like SOURCE OF SUPPLY PLANT, PUMPING PLANT, WATER TREATMENT PLANT, TRANS AND DIST PLANT, and GENERAL PLANT.







LN NO	ACCT NO	ACCOUNT (A)	OPERATING REVENUES - CLASS A WATER		UTILITIES	INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	AMOUNT PRIOR YEAR (C)	
22		<b>I. Water Service Revenues</b>				
23	601	Metered Sales to General Customers				
24		601.1 Commercial Sales	4,734,639.04	4,969,578.70		(234,939.66)
25		601.2 Industrial Sales	0.00	0.00		0.00
26		601.3 Sales to Public Authorities	102,015.63	79,055.67		22,959.96
27		Sub-Total	4,836,654.67	5,048,634.37		(211,979.70)
28	602	Unmetered Sales to General Customers				
29		602.1 Commercial Sales	25,860.00	25,836.24		23.76
31		602.3 Sales to Public Authorities	0.00	0.00		0.00
32		Sub-Total	25,860.00	25,836.24		23.76
34	603	603.1 Metered Sales, Irrigation Customers	0.00	0.00		0.00
		Sub-Total	0.00	0.00		0.00
37	604	Private Fire Protection Service	1,495.38	1,495.75		(0.37)
38	605	Public Fire Protection Service	0.00	0.00		0.00
39	606	Sales To Other Water Utilities For Resale	0.00	0.00		0.00
42	609	Other Sales or Service	0.00	0.00		0.00
43		Sub-Total	1,495.38	1,495.75		(0.37)
44		Total Water Service Revenue	4,864,010.05	5,075,966.36		(211,956.31)
46		<b>II. Other Water Revenues</b>				
47	611	Miscellaneous Service Revenue	2,200.00	3,920.00		(1,720.00)
48	612	Rent From Water Property	0.00	0.00		0.00
50	614	Other Water Revenues	(2,545.54)	11,732.23		(14,277.77)
51		Total Other Water Revenues	(345.54)	15,652.23		(15,997.77)
52		<b>III. Water Revenue Adjustment Mechanism Offsets</b>				
53		WRAM Adjustmets	634,474.56	528,357.54		106,117.02
54		WRAM/MCBA Interest	1,565.84	3,032.22		(1,466.38)
54		Conservation Revenue Billed	3,049.99	(4,456.38)		7,506.37
55		Total WRAM Adjustments	639,090.39	526,933.38		112,157.01
52		Total Operating Revenues	5,502,754.89	5,618,551.97		(115,797.07)

7 Kern River Valley Water Co.

SCHEDULE B-3

LN NO	ACCT NO	ACCOUNT (A)	OPERATING EXPENSE	CLASS A, B, AND C WATER	UTILITIES	INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)		
1		<b>I. Source of Supply Expense</b>				
2		Operation				
3	701	Operation Supervision and Engineering	0.00	0.00	0.00	
5	702	Operation Labor and Expense	0.00	0.00	0.00	
6	703	Miscellaneous Expense	0.00	0.00	0.00	
7	704	Purchased Water	23,796.07	23,323.88		472.19
8		Maintenance				
9	706	Maint. Supervision and Engineering	0.00	0.00	0.00	
11	707	Maint. Of Structures and Improvements	0.00	0.00	0.00	
12	708	Maint. Of Reservoirs	0.00	0.00	0.00	
14	709	Maint. Of Lake, River other Intakes	0.00	0.00	0.00	
15	710	Maint. Of Springs and Tunnels	0.00	0.00	0.00	
16	711	Maint. Of Wells	0.00	21,993.21		(21,993.21)
17	712	Maint. Of Supply Mains	0.00	0.00	0.00	
18	713	Maint. Of Other Source of Supply Plant	0.00	0.00	0.00	
19		Total Source of Supply Expense	23,796.07	45,317.09		(21,521.02)
20		<b>II. Pumping Expenses</b>				
21		Operation				
22	721	Operation Supervision and Engineering	6,524.43	19,416.77		(12,892.34)
24	722	Power Production Labor and Expenses	0.00	0.00	0.00	
26	723	Fuel For Power Production	0.00	0.00	0.00	
27	724	Pumping Labor and Expenses	49,211.70	124,187.82		(74,976.12)
28	725	Miscellaneous Expenses	12,898.41	11,607.64		1,290.77
29	726	Fuel or Power Purchased For Pumping	260,197.87	245,070.47		15,127.40
30		Maintenance				
31	729	Maint. Supervision and Engineering	0.00	0.00	0.00	
33	730	Maint. Of Structures and Improvements	4,293.20	13,270.95		(8,977.75)
34	731	Maint. Of Power Production Equipment	0.00	0.00	0.00	
35	732	Maint. Of Pumping Equipment	30,228.86	69,235.41		(39,006.55)
36	733	Maint. Of Other Pumping Equipment	0.00	0.00	0.00	
37		Total Pumping Expenses	363,354.47	482,789.06		(119,434.59)
38		<b>III. Water Treatment Expenses</b>				
39		Operation				
40	741	Operation Supervision and Engineering	6,524.43	7,963.44		(1,439.01)
42	742	Operation Labor and Expenses	82,652.51	284,181.36		(201,528.85)
43	743	Miscellaneous Expenses	66,367.87	19,838.06		46,529.81
44	744	Chemicals and Filtering Materials	97,333.77	59,505.92		37,827.85
45		Maintenance				
46	746	Maint. Supervision and Engineering	0.00	0.00	0.00	
48	747	Maint. Of Structures and Improvements	0.00	0.00	0.00	
49	748	Maint. Of Water Treatment Equipment	5,297.79	32,328.69		(27,030.90)
50		Total Water Treatment Expense	258,176.37	403,817.47		(145,641.10)

## SCHEDULE B-2

LN NO	ACCT NO	ACCOUNT (A)	OPERATING EXPENSE	- CLASS A, B, AND C WATER	UTILITIES	INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)		
1		<b>IV. Transmission and Distribution Expenses</b>				
2		Operation				
3	751	Operation Supervision and Engineering	6,524.43		23,963.80	(17,439.37)
5	752	Storage Facilities Expenses	16,241.88		19,548.75	(3,306.87)
7	753	Transmission and Distribution Lines	68,924.39		45,134.28	23,790.11
8	754	Meter Expenses	14,890.17		20,985.26	(6,095.09)
9	755	Customer Installation Expenses	6,899.75		7,233.36	(333.61)
10	756	Miscellaneous	102,435.45		279,756.32	(177,320.87)
11		Maintenance				
12	758	Maint. Supervision and Engineering	0.00		339.85	(339.85)
14	759	Maint. Of Structures and Improvements	0.00		0.00	0.00
15	760	Maint. Of Reservoirs and Tanks	9,603.58		2,589.34	7,014.24
16	761	Maint. Of Transmission and Distribbut. Mains	704.71		4,449.44	(3,744.73)
18	762	Maint. Of Fire Mains	0.00		0.00	0.00
19	763	Maint. Of Services	19.55		2,620.45	(2,600.90)
21	764	Maint. Of Meters	6.52		53.53	(47.01)
22	765	Maint. Of Hydrants	0.00		0.00	0.00
23	766	Maint. Of Miscellaneous Plant				0.00
24		Total Transmission and Distribu	226,250.43		406,674.38	(180,423.95)
25		<b>V. Customer Account Expenses</b>				
26		Operation				
27	771	Supervision	17,332.51		87,624.63	(70,292.12)
29	772	Meter Reading Expenses	16,300.53		87,055.81	(70,755.28)
30	773	Customer Records and Collection Expenses	44,680.65		134,268.09	(89,587.44)
32	774	Miscellaneous Customer Accounting Expenses	135,969.91		78,756.05	57,213.86
33	775	Uncollectible Accounts	52,151.17		42,688.65	9,462.52
34		Total Customer Accounts Expei	266,434.77		430,393.23	(163,958.46)
35		<b>VI. Sales Expenses</b>				
36		Operation				
37	781	Supervision				
39	782	Demonstration and Selling Expenses				
40	783	Advertising Expenses				
41	784	Miscellaneous Sales Expenses				
42	785	Merchandising, Jobbing and Contract Work				
43		Total Sales Expenses	0.00		0.00	0.00

**SCHEDULE B-2**

		OPERATING EXPENSE - CLASS A, B, AND C WATER		UTILITIES (CONCLUDED)	
LN NO	ACCT NO	ACCOUNT (A)	AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
1		<b>VII. Administrative And General Expenses</b>			
2		Operation			
3	791	Administrative and General Salaries	0.00	14,855.61	(14,855.61)
5	792	Office Supplies and Other Expenses	12,592.17	21,472.60	(8,880.43)
6	793	Property Insurance	0.00	463.56	(463.56)
7	794	Injuries and Damages	17,692.40	19,967.61	(2,275.21)
8	795	Employees Pensions and Benefits	538,400.18	649,937.21	(111,537.03)
9	796	Franchise Requirements	0.00	0.00	0.00
11	797	Regulatory Commission Expenses	1,843.68	1,450.00	393.68
12	798	Outside Service Employed	7,443.89	14,525.85	(7,081.96)
14	799	Miscellaneous General Expense	2,587.18	6,137.73	(3,550.55)
15		Maintenance			
16	805	Maintenance of General Plant	3,331.30	2,980.29	351.01
17		Total Administrative and Gener:	583,890.80	731,790.46	(147,899.66)
18		<b>VIII. Miscellaneous</b>			
19	811	Rents	10,438.31	653.00	9,785.31
20	812	Admin. Exp. Transferred	(10,731.28)	(11,037.36)	306.08
20		Admin. Exp. Transferred - General Office	710,343.92	734,877.73	(24,533.81)
21	813	Duplicate Charges - CR	0.00	0.00	0.00
22		Total Miscellaneous	710,050.95	724,493.37	(14,442.42)
23		Total Operating Expenses	2,431,953.86	3,225,275.06	(793,321.20)

**KERN RIVER VALLEY WATER CO.**

TAXES CHARGED DURING YEAR

LN NO	KIND OF TAX (A)	TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	CAPITALIZED (F)
24	Real and Property Taxes	510,185.29	510,185.29	0.00		
25	State corporate Franchise Tax	(36,343.75)	(36,343.75)			
26	State Unemployment Tax *	0.00	0.00			0.00
27	Other State and Local Taxes	78,658.91	78,658.91			
28	Federal Unemployment Tax *	0.00	0.00			0.00
29	FICA *	55,957.38	55,957.38			0.00
30	Other Federal Tax					
31	Federal Income Tax	301,752.49	301,752.49			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	24,687.08	24,687.08			
36						
37						
38						
39		934,897.41	934,897.41	0.00	0.00	0.00

\* Please note: Line 26 (SUT), Line 28 (FUT), and FICA total are reported in Line 29.

TAXES CHARGED DURING YEAR

LN NO	KIND OF TAX (A)	TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	CAPITALIZED (F)
24	Real and Property Taxes	9,130.08	9,130.08	0.00		
25	State corporate Franchise Tax	0.00	0.00			
26	State Unemployment Tax *	0.00	0.00			0.00
27	Other State and Local Taxes	0.00	0.00			
28	Federal Unemployment Tax *	0.00	0.00			0.00
29	FICA *	77.50	77.50			0.00
30	Other Federal Tax					
31	Federal Income Tax	0.00	0.00			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	0.00	0.00			
36						
37						
38						
39		9,207.58	9,207.58	0.00	0.00	0.00

\* Please note: Line 26 (SUT), Line 28 (FUT), and FICA total are reported in Line 29.

TAXES CHARGED DURING YEAR

LN NO	KIND OF TAX (A)	TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	CAPITALIZEI (F)
24	Real and Property Taxes	149,632.32	149,632.32	0.00		
25	State corporate Franchise Tax	0.00	0.00			
26	State Unemployment Tax *	0.00	0.00			0.00
27	Other State and Local Taxes	0.00	0.00			
28	Federal Unemployment Tax *	0.00	0.00			0.00
29	FICA *	117.80	117.80			0.00
30	Other Federal Tax					
31	Federal Income Tax	0.00	0.00			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	0.00	0.00			
36						
37						
38						
39		149,750.12	149,750.12	0.00	0.00	0.00

\* Please note: Line 26 (SUT), Line 28 (FUT), and FICA total are reported in Line 29.

TAXES CHARGED DURING YEAR

LN NO	KIND OF TAX (A)	TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	CAPITALIZED (F)
24	Real and Property Taxes	0.00	0.00	0.00		
25	State corporate Franchise Tax	0.00	0.00			
26	State Unemployment Tax *	0.00	0.00			0.00
27	Other State and Local Taxes	0.00	0.00			
28	Federal Unemployment Tax *	0.00	0.00			0.00
29	FICA *	32.29	32.29			0.00
30	Other Federal Tax					
31	Federal Income Tax	0.00	0.00			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	0.00	0.00			
36						
37						
38						
39		32.29	32.29	0.00	0.00	0.00

\* Please note: Line 26 (SUT), Line 28 (FUT), and FICA total are reported in Line 29.



TAXES CHARGED DURING YEAR

LN NO	KIND OF TAX (A)	TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	CAPITALIZED (F)
24	Real and Property Taxes	(10,419.12)	(10,419.12)	0.00		
25	State corporate Franchise Tax	0.00	0.00			
26	State Unemployment Tax *	0.00	0.00			0.00
27	Other State and Local Taxes	0.00	0.00			
28	Federal Unemployment Tax *	0.00	0.00			0.00
29	FICA *	39.22	39.22			0.00
30	Other Federal Tax					
31	Federal Income Tax	0.00	0.00			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	0.00	0.00			
36						
37						
38						
39		(10,379.90)	(10,379.90)	0.00	0.00	0.00

\* Please note: Line 26 (SUT), Line 28 (FUT), and FICA total are reported in Line 29.

LN NO	KIND OF TAX (A)	TAXES CHARGED DURING YEAR					CAPITALIZEI (F)
		TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)		
24	Real and Property Taxes	0.00	0.00	0.00			
25	State corporate Franchise Tax	0.00	0.00				
26	State Unemployment Tax *	0.00	0.00			0.00	
27	Other State and Local Taxes	0.00	0.00				
28	Federal Unemployment Tax *	0.00	0.00			0.00	
29	FICA *	0.00	0.00			0.00	
30	Other Federal Tax						
31	Federal Income Tax	0.00	0.00				
32	payroll allocation	0.00	0.00				
33							
34							
35	General Office Allocation	0.00	0.00				
36							
37							
38							
39		0.00	0.00	0.00	0.00	0.00	

\* Please note: Line 26 (SUT), Line 28 (FUT), and FICA total are reported in Line 29.

TAXES CHARGED DURING YEAR						
LN NO	KIND OF TAX (A)	TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	CAPITALIZED (F)
24	Real and Property Taxes	0.00	0.00	0.00		
25	State corporate Franchise Tax	0.00	0.00			
26	State Unemployment Tax *	0.00	0.00			0.00
27	Other State and Local Taxes	0.00	0.00			
28	Federal Unemployment Tax *	0.00	0.00			0.00
29	FICA *	0.00	0.00			0.00
30	Other Federal Tax					
31	Federal Income Tax	0.00	0.00			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	0.00	0.00			
36						
37						
38						
39		0.00	0.00	0.00	0.00	0.00

\* Please note: Line 26 (SUT), Line 28 (FUT), and FICA total are reported in Line 29.

TAXES CHARGED DURING YEAR						
LN NO	KIND OF TAX (A)	TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	CAPITALIZED (F)
24	Real and Property Taxes	0.00	0.00	0.00		
25	State corporate Franchise Tax	0.00	0.00			
26	State Unemployment Tax *	0.00	0.00			0.00
27	Other State and Local Taxes	0.00	0.00			
28	Federal Unemployment Tax *	0.00	0.00			0.00
29	FICA *	0.00	0.00			0.00
30	Other Federal Tax					
31	Federal Income Tax	0.00	0.00			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	0.00	0.00			
36						
37						
38						
39		0.00	0.00	0.00	0.00	0.00

\* Please note: Line 26 (SUT), Line 28 (FUT), and FICA total are reported in Line 29.

*Squirrel Mountain(& Quail Val)*

## TAXES CHARGED DURING YEAR

LN NO	KIND OF TAX (A)	TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	CAPITALIZED (F)
24	Real and Property Taxes	0.00	0.00	0.00		
25	State corporate Franchise Tax	0.00	0.00			
26	State Unemployment Tax *	0.00	0.00			0.00
27	Other State and Local Taxes	0.00	0.00			
28	Federal Unemployment Tax *	0.00	0.00			0.00
29	FICA *	0.00	0.00			0.00
30	Other Federal Tax					
31	Federal Income Tax	0.00	0.00			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	0.00	0.00			
36						
37						
38						
39		0.00	0.00	0.00	0.00	0.00

\* Please note: Line 26 (SUT), Line 28 (FUT), and FICA total are reported in Line 29.

TAXES CHARGED DURING YEAR

LN NO	KIND OF TAX (A)	TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	CAPITALIZED (F)
24	Real and Property Taxes	0.00	0.00	0.00		
25	State corporate Franchise Tax	0.00	0.00			
26	State Unemployment Tax *	0.00	0.00			0.00
27	Other State and Local Taxes	0.00	0.00			
28	Federal Unemployment Tax *	0.00	0.00			0.00
29	FICA *	0.00	0.00			0.00
30	Other Federal Tax					
31	Federal Income Tax	0.00	0.00			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	0.00	0.00			
36						
37						
38						
39		0.00	0.00	0.00	0.00	0.00

\* Please note: Line 26 (SUT), Line 28 (FUT), and FICA total are reported in Line 29.

TAXES CHARGED DURING YEAR

LN NO	KIND OF TAX (A)	TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	CAPITALIZED (F)
24	Real and Property Taxes	0.00	0.00	0.00		
25	State corporate Franchise Tax	0.00	0.00			
26	State Unemployment Tax *	0.00	0.00			0.00
27	Other State and Local Taxes	0.00	0.00			
28	Federal Unemployment Tax *	0.00	0.00			0.00
29	FICA *	0.00	0.00			0.00
30	Other Federal Tax					
31	Federal Income Tax	0.00	0.00			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	0.00	0.00			
36						
37						
38						
39		0.00	0.00	0.00	0.00	0.00

\* Please note: Line 26 (SUT), Line 28 (FUT), and FICA total are reported in Line 29.

**South Lake**

TAXES CHARGED DURING YEAR

LN NO	KIND OF TAX (A)	TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	CAPITALIZEI (F)
24	Real and Property Taxes	0.00	0.00	0.00		
25	State corporate Franchise Tax	0.00	0.00			
26	State Unemployment Tax *	0.00	0.00			0.00
27	Other State and Local Taxes	0.00	0.00			
28	Federal Unemployment Tax *	0.00	0.00			0.00
29	FICA *	0.00	0.00			0.00
30	Other Federal Tax					
31	Federal Income Tax	0.00	0.00			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	0.00	0.00			
36						
37						
38						
39		0.00	0.00	0.00	0.00	0.00

\* Please note: Line 26 (SUT), Line 28 (FUT), and FICA total are reported in Line 29.



**KERN**

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

STREAMS				FLOW IN .....(unit) <sup>2</sup>				Annual Quantities Diverted .....(Unit) <sup>2</sup>	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	<b>Not Applicable</b>								
2									
3									
4									
5									
WELLS							Annual Quantities Pumped .....(Unit) <sup>2</sup>	Remarks	
Line No.	At Plant (Name or Number)	See Attached Schedule		Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>			
		Location	Number						
6									
7									
8									
9									
10									
TUNNELS AND SPRINGS				FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum				
						11	<b>Not Applicable</b>		
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from		City of Bakersfield						
17	Annual quantities purchased		79.1			(Unit chosen) <sup>2</sup>	Million 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		<b>See Attached Schedule</b>	
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal			
12	Concrete			
13	Total			

**KERN RIVER VALLEY DISTRICT**

**WELL PRODUCTION - YEAR 2013**

**SCHEDULE D-1**

<u>LOCATION</u>	<u>UNIT NO.</u>	<u>I.D. SIZE INCHES</u>	<u>DEPTH (FEET)</u>	<u>2013 M.G.</u>	<u>2013 A.F.</u>	<u>HOURS</u>
<b><u>ARDEN (Wofford Heights)</u></b>						
Wofford Heights Blvd. at Marina Dr.	5	6	425	0.0	0.0	N/A
701 Evans Road	13	6	525	0.0	0.0	N/A
701 Evans Road	14	6	565	1.7	5.2	N/A
30 Senjayho	15	6	342	2.8	8.6	N/A
701 Evans Road	17	6	450	54.4	166.9	N/A
41 Lakeshore Drive	18	6	540	3.5	10.7	N/A
161 Seargent	Quail 1	N/A	N/A	0.0	0.0	N/A
244 Seargent	Qual 2	N/A	N/A	0.0	0.0	N/A
Bristlecone	Quali 3	N/A	N/A	0.0	0.0	N/A
Countrywood	Upper	6	N/A	0.0	0.0	N/A
Countrywood	Lower	6	N/A	4.9	15.0	N/A
<b>SUBTOTAL</b>	11			67.3	206.5	
<b><u>BODFISH</u></b>						
376 Rim Road	5	6	190	0.0	0.0	N/A
376 Rim Road	7	6	300	0.0	0.0	N/A
286 Bodfish Cyn Road	8	8	250		0.0	N/A
286 Bodfish Cyn Road	10	6	400	15.4	47.3	N/A
286 Bodfish Cyn Road	11	6	360	0.0	0.0	N/A
2392 Rembach Road (Canyon Heights)	CH-1	6	419	0.0	0.0	N/A
19 Spring Ct. (Canyon Heights)	CH-2A	6	399	0.0	0.0	N/A
19 Spring Ct. (Canyon Heights)	CH-3	8	399	0.0	0.0	N/A
REMBACH	14-01	8	520	15.8	48.5	N/A
REMBACH	14-02	8	600	3.6	11.0	N/A
BODFISH CANYON ROAD	13-01	8	270	13.9	42.7	N/A
<b>SUBTOTAL</b>	11			48.7	149.5	
<b><u>KERVILLE</u></b>						
226 Sirretta	2	10	81	0.0	0.0	N/A
24 Sirretta	3	10	84	0.0	0.0	N/A
24 Sirretta	4	10	52	0.0	0.0	N/A
530 Sirretta	5	10	56	0.0	0.0	N/A
150 Sirretta	7	8	104	0.0	0.0	N/A
190 Sirretta	9	10	95	0.0	0.0	N/A
150 Sirretta	11	10	78	0.0	0.0	N/A
150 Sirretta	12	12	125	0.0	0.0	N/A
150 Sirretta	13	8	100	0.0	0.0	N/A
65 Burlando	14	8	100	0.0	0.0	N/A
150 Sirretta	15	10	150	0.0	0.0	N/A
150 Sirretta	16	10	150	0.0	0.0	N/A
<b>SUBTOTAL</b>	12			0.0	0.0	

**KERN RIVER VALLEY DISTRICT**  
**WELL PRODUCTION - YEAR 2013**

**SCHEDULE D-1**

<u>LOCATION</u>	<u>UNIT NO.</u>	<u>I.D. SIZE INCHES</u>	<u>DEPTH (FEET)</u>	<u>2013 M.G.</u>	<u>2013 A.F.</u>	<u>HOURS</u>
<b><u>LAKELAND</u></b>						
Warren Way	1	N/A	N/A	0.0	0.0	N/A
Warren Way	4	6	132	8.3	25.5	N/A
Warren Way	5	8	149	5.9	18.1	N/A
Ceed Lane	6	8	570	8.3	25.5	N/A
<b>SUBTOTAL</b>	4			22.5	69.0	
<b><u>MOUNTAIN SHADOWS (Wofford Heights)</u></b>						
n/a	1	6	170	0.0	0.0	N/A
605 Old State	2	6	295	0.0	0.0	N/A
397 Old State	3	N/A	N/A	0.0	0.0	N/A
End of Pinehurst	PP. 2	6	500	0.0	0.0	N/A
n/a	PP. 3	6	460	0	0.0	N/A
<b>SUBTOTAL</b>	5			0.0	0.0	
<b><u>ONYX</u></b>						
8091 Easy St.	1	N/A	N/A	5.3	16.3	N/A
401 Otis St.	2	N/A	N/A	0.0	0.0	N/A
Approx. 300 feet west of Otis (dead end)	4	N/A	N/A	0.0	0.0	N/A
Highway 178	Smith Well	8	174	9.1	27.9	N/A
<b>SUBTOTAL</b>	4			14.4	44.2	
<b><u>SOUTHLAKE</u></b>						
HWY 178	5	12	236	20.0	61.4	N/A
HWY 178	6	12	110	18.5	56.8	N/A
HWY 178	7	10	205	29.7	91.1	N/A
HWY 178	8	10	210	0.8	2.5	N/A
<b>SUBTOTAL</b>	4			69.0	211.8	

**KERN RIVER VALLEY DISTRICT**  
**WELL PRODUCTION - YEAR 2013**

**SCHEDULE D-1**

<b><u>LOCATION</u></b>	<b><u>UNIT NO.</u></b>	<b><u>I.D. SIZE INCHES</u></b>	<b><u>DEPTH (FEET)</u></b>	<b><u>2013 M.G.</u></b>	<b><u>2013 A.F.</u></b>	<b><u>HOURS</u></b>
<b><u>SQUIRREL MOUNTAIN (Squirrel Valley)</u></b>						
N/E of Geneva Ct.	1-C	6	N/A	0.0	0.0	N/A
N/O Mark Lane w/o Shadow Mtn.	2	6	N/A	0.0	0.0	N/A
Big Springs Road	3	6	428	0.0	0.0	N/A
3405 Big Springs Road	5-C	6	578	0.0	0.0	N/A
Big Springs Road	6-a	6	441	0.0	0.0	N/A
South of the south end of Shadow Mt. Dr.	7-c	6	362	0.0	0.0	N/A
South of the south end of Shadow Mt. Dr.	7-d	6	240	0.0	0.0	N/A
Big Springs Road	8	6	635	0.0	0.0	N/A
Southeast of McCray and Quail	9	6	650	0.0	0.0	N/A
South Southwest of the end of Fawn Ct.	10	6	661	0.0	0.0	N/A
6112 Cougar	11	6	200	0.0	0.0	N/A
South Southwest of south end of McCray	12	8	545	0.0	0.0	N/A
<b>SUBTOTAL</b>	12			0.0	0.0	
<b><u>SPLIT MOUNTAIN (Wofford Heights)</u></b>						
121 Cane Peak	Homestead	6	258	0.0	0.0	N/A
1989 Evans Road	Homestead	8	310	4.1	12.6	N/A
	Pala	7	265	4.5	13.8	N/A
<b>SUBTOTAL</b>	3			8.6	26.4	
<b>GRAND TOTAL</b>	61			300.1	920.9	

**CALIFORNIA WATER SERVICE COMPANY**

**KERN RIVER VALLEY AREA**

**STORAGE FACILITIES - DECEMBER 31, 2013**

**SCHEDULE D - 2**

LOCATION	DESIGNATION	FILLED FROM WHAT SOURCE	TYPE	CAPACITY (1000 gal)
<b>Arden</b>				
Evans Road	Sta. 014-Tank 1	System	Steel	300
Windy Hill	Sta. 013-Tank 1	System	Steel	79
Christmas Tree	Sta. 006-Tank 1	System	Steel	42
Countrywood	Sta. 009-Tank 1	System	Steel	40
Countrywood	Sta. 009-Tank 2	System	Steel	21
Nellie Dent	Sta. 011-Tank 1	System	Steel	320
Senjayho Drive	Sta. 002-Tank 2	Well	Steel	50
Oakwood Drive	Sta. 007-Tank 1	System	Steel	42
Upper Juniper Highlands	Sta. 008-Tank 1	System	Steel	42
	9			936
<b>Bodfish</b>				
Dodger	Sta. 010-Tank 1	System	Steel	300
Juniper Hills	Sta. 203-Tank 1	System	Steel	100
Rim Road	Sta. 011-Tank 1	System	Steel	42
Canyon Heights	Sta. 103-Tank 3	System	Steel	42
do.	Sta. 103-Tank 4	System	Steel	150
	Sta. 104 Tank 3		Steel	10
	Sta. 104 Tank 4		Steel	10
	7			654
<b>Kernville</b>				
Grove Park	Sta. 005-Tank 1	System	Steel	300
Pasco	Sta. 006-Tank 1	System	Steel	210
Treatment Plant	Sta. 001-Tank 2	Raw Water	"	6.5
Treatment Plant	Sta. 001-Tank 1	Treatment Plant	Steel	138
Treatment Plant	Sta. 001-Tank 3	Treatment Plant	Steel	400
	Sta. 001-Tank 4	Raw water	Steel	400
	6			1,454.50
<b>Lakeland</b>				
Warren Way	Sta. 007-Tank 1	System	Steel	300
Treatment Plant	Sta. 008-Tank 1	Treatment Plant	Steel	42
	2			342
<b>Mountain Shadows</b>				
Mountain Shadows	Sta. 003-Tank 1	System	Steel	42
So. of Pinehurst Way-off Old State Road	Sta. 006-Tank 3	System	Steel	22
So. of Pinehurst Way-off Old State Road	Sta. 006-Tank 4	System	Steel	22
	3			86
<b>Onyx</b>				
	Sta. 001-Tank 1		Steel	10.5
Coyote	Sta. 003-Tank 2	System	Steel	100
	Sta. 003-Tank 3		Steel	100
	3			210.5
<b>Southlake</b>				
Goat Ranch Road	Sta. 001-Tank 1	System	Steel	280
Upper Tank	Sta. 002-Tank 1	System	Steel	100
	2			380
<b>Squirrel Mountain</b>				
Big Spring	Sta. 005-Tank 1	System	Steel	93
Kissak	Sta. 013-Tank 1	System	Steel	300
Shadow Mountain	Sta. 007-Tank 1	System	Steel	210
	3			603
<b>Split Mountain</b>				
Cane Pike Court	Sta. 001-Tank 1	System	Steel	10
Homestead	Sta. 002-Tank 1	System	Steel	165
Pala	Sta. 004-Tank 1	System	Steel	80
	3			255
	<b>38</b>		<b>Total District</b>	<b>4,921</b>

**KERN**

**SCHEDULE D-3  
Description of Transmission and Distribution Facilities**

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES  
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) \_\_\_\_\_

Line No.	Not Applicable	0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Total								

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Continued  
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) \_\_\_\_\_

Line No.	Not Applicable	101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								
7	Flume								
8	Lined conduit								
9									
10	Total								

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

Line No.	See Attached Schedule	1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron									
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos									
19	Welded steel									
20	Wood									
21	Other (specify)									
22	Total									

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

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

California Water Service Company  
 Supply And Distributions Mains  
 12/31/2013

Department: 134-KERN RIVER VALLEY WATER CO.

Pipe Size	Asbestos Cement	Cast Iron	Concrete Cylinder	Copper Tubing	Steel Standard	Steel Cement Lined	Steel Other	Ductile Iron	Plastic Pipe	Total
3/4"										
1"							-800			-800
1 - 1/4"										
1 - 1/2"										
2"		12,001		1,710			24,132		6,522	44,365
2-3/8"										
2-1/2"	14,485									14,485
3"	5,208						2,813		8,764	16,785
3-1/2"										
4"	97,843		108				6,501		30,290	134,742
4-1/2"										
5"										
5-1/2"										
6"	115,284		54				32		81,207	196,577
7"										
8"	19,698					3,834	596		23,470	47,598
9"										
10"	1,800									1,800
10-3/4"										
12"										
12-3/4"										
14"										
15"										
16"										
17"										
18"		0								
19"										
20"										
21"										
22"										
24"		0								
26"										
27"								0		
30"										
33"										
36"										
37"										
42"										
<b>Total</b>	254,318	12,001	162	1,710		3,834	33,274		150,253	455,552

**SCHEDULE D-4**                      Kern  
**Number of Active Service Connections**

	Metered-	Dec. 31	Flat Rate-	Dec. 31
	Prior	Current	Prior	Current
	Year	Year	Year	Year
<b>Commercial (including domestic)</b>	<b>4156</b>	<b>4124</b>	<b>14</b>	<b>14</b>
<b>Industrial</b>	<b>0</b>	<b>0</b>		
<b>Public Authorities</b>	<b>17</b>	<b>16</b>		
<b>Irrigation</b>				
<b>Other (specify)</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>4</b>
<b>Sub-Total</b>	<b>4173</b>	<b>4140</b>	<b>18</b>	<b>18</b>
<b>Private Fire Connections</b>			<b>4</b>	<b>4</b>
<b>Public Fire Connections</b>			<b>0</b>	<b>0</b>
<b>Totals</b>	<b>4173</b>	<b>4140</b>	<b>22</b>	<b>22</b>



**SCHEDULE D-5**

**Number of Meters and Services  
on Pipe Systems at End of Year**

Size	Meters	Services
5/8 -in.	4,695	
3/4 - in.	18	2,697
1 - in.	23	1,723
1 1/4 - in.		
1 1/2 - in.	13	3
2 - in.	10	13
2 1/2 - in.		
3 - in.		
4 - in.	1	3
5 - in.		
6 - in.		2
8 - in.		
10 - in.		
12 - in.		
16 - in.		
18 - in.		
other		2
misc		
Totals	4,760	4,443

**SCHEDULE D-6**

**Meter Testing Data**

<b>A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:</b>	
1. New, after being received	
2. Used, before repair	14
3. Used, after repair	0
4. Found fast, requiring billing adjustment	
<b>B. Number of Meters in Service Since Last Test</b>	
1. Ten Years or Less	1,114
2. More than 10, but less than 15 years	182
3. More than 15 years	3,745

Water Delivered to Metered Customers by Months and Years in 100,000 CuFt (Units Chosen)

Classification Of Service	During Current Year							Sub-total
	Jan	Feb	Mar	Apr	May	Jun		
Commercial	7	2	6	2	9	4	30	
Industrial							0	
Public Authority							0	
Irrigation							0	
Other water utilities							0	
Reclaimed							0	
Other							0	
Total	7	2	6	2	9	4	30	

Classification Of Service	During Current Year							Total	Total Prior Yr
	Jul	Aug	Sep	Oct	Nov	Dec			
Commercial	14	5	15	3	9	2	48	78	345
Industrial							0	0	0
Public Authority			1				1	1	8
Irrigation							0	0	0
Other water utilities							0	0	0
Reclaimed							0	0	0
Other							0	0	0
Total	14	5	16	3	9	2	49	79	353

Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet. Total Acres Irrigated: Total Population Served: 5,776

**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 on hand	(G)	1,071.43
		3,051.85
100.3. Construction work in progress	(G)	108,689.67
		891,842.33
241. Advances for construction		(14,580.97)
265. Contributions in aid of construction		(588,667.69)

(G) General Office Allocation

**SIGNATURE**

District Management

Name of District Manager Chris Whitley

Address P O Box 1260 (7138 Lake Isabella Blvd., Lake Isabella, CA 93240

Telephone (760) 379-5336

This report sets forth book or allocated figures and other data pertaining to the district for the period from January 1, 2013 to December 31, 2013.

**KERN RIVER VALLEY**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Controller  
Title

\_\_\_\_\_  
Date

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**KERN RIVER VALLEY**

  
Signature

**Controller**  
Title

3-26-14  
Date

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