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2013  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF  
CALIFORNIA WATER SERVICE COMPANY  
1720 North First Street  
SAN JOSE, CALIFORNIA 95112-4598

Name of District: King City Location: King City Monterey  
(TOWN OR CITY) (County)

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: KING CITY

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	225.90				225.90
303	OTHER INTANGIBLE PLANT	260,336.09				260,336.09
	TOTAL INTANGIBLE PLANT	260,561.99				260,561.99
<b>II. LAND PLANT</b>						
306	LAND AND LAND RIGHTS	867,752.39				867,752.39
<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	1,410,802.08				1,410,802.08
316	SUPPLY MAINS	0.00				0.00
	TOTAL SOURCE OF SUPPLY PLANT	1,410,802.08				1,410,802.08
<b>IV. PUMPING PLANT</b>						
321	STRUCTURES AND IMPROVEMENTS	2,123,136.94				2,123,136.94
3211	PAVEMENT	0.00				0.00
324	PUMPING EQUIPMENT	2,046,738.05	1,278.59	-482.48		2,047,534.16
3241	SYS CONTROL COMPUTER EQUIP	128,503.56	193,277.25	-59,848.94		261,931.87
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	4,298,378.55	194,555.84	-60,331.42		4,432,602.97
<b>V. WATER TREATMENT PLANT</b>						
331	STRUCTURES AND IMPROVEMENTS	0.00				0.00
332	WATER TREATMENT EQUIPMENT	21,331.68				21,331.68
	TOTAL WATER TREATMENT PLANT	21,331.68				21,331.68
<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	755,868.97	2,653.39			758,522.36
3421	TANK PAINTING	52,403.28				52,403.28
343	TRANS AND DIST MAINS	3,821,448.48	1,019,735.93			4,841,184.41
344	FIRE MAINS	0.00				0.00
345	SERVICES	1,802,129.71	193,373.30		-295.55	1,995,207.46
346	METERS	344,845.09	13,800.04		295.55	358,940.68
348	HYDRANTS	783,234.64	191,085.00			974,319.64
	TOTAL TRANS AND DIST PLANT	7,559,930.17	1,420,647.66			8,980,577.83
<b>VII. GENERAL PLANT</b>						
371	STRUCTURES AND IMPROVEMENTS	21,963.85				21,963.85
3711	PAVEMENT	0.00				0.00
3720	OFFICE FURNITURE AND EQUIPMENT	46,913.19				46,913.19
3721	OFFICE EQUIPMENT - COMPUTERS	17,550.98			808.41	18,359.39
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	132,330.23	42,228.60			174,558.83
374	STORES EQUIPMENT	39,604.41				39,604.41
375	LABORATORY EQUIPMENT	1,072.65				1,072.65
376	COMMUNICATION EQUIPMENT	9,156.65				9,156.65
377	POWER OPERATED EQUIPMENT	1,540.45				1,540.45
378	TOOLS, SHOP AND GARAGE EQUIP	67,185.91				67,185.91
379	OTHER GENERAL PLANT	0.00				0.00
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	337,318.32	42,228.60		808.41	380,355.33
<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	469,922.37	78,392.30	-9,094.13	-897.96	538,322.57
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	469,922.37	78,392.30	-9,094.13	-897.96	538,322.57
	TOTAL UTILITY PLANT IN SERVICE	15,225,997.55	1,735,824.40	-69,425.55	-89.55	16,892,306.84

**CALIFORNIA WATER SERVICE COMPANY**  
**DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2013**  
**SCHEDULE A-1d**  
**KING CITY 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	\$	15,963,873.9	\$	14,123,100.7
4	GENERAL OFFICE PRORATE	\$	502,944.1	\$	455,689.3
5	RATE BASE WRITE-UP (NET)	\$	-	\$	-
6	PLANT NOT FUNDED BY CALWATER	\$	-	\$	-
7	TOTAL GROSS PLANT ( = Line 2 + Line 3 + Line 4 + Line 5 - Line 6 )	\$	16,466,817.9	\$	14,578,790.0
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION				
9	PLANT IN SERVICE	\$	3,634,802.4	\$	3,179,986.4
10	GENERAL OFFICE PRORATE	\$	194,852.5	\$	154,722.9
11	TOTAL ACCUMULATED DEPRECIATION ( = Line 9 + Line 10 )	\$	3,829,654.9	\$	3,334,709.3
12	LESS OTHER RESERVES				
13	DEFERRED INCOME TAXES	\$	951,052.0	\$	766,602.1
14	DEFERRED ITC	\$	8,032.9	\$	8,116.4
15	GENERAL OFFICE PRORATE	\$	27,844.0	\$	33,829.4
16	TOTAL OTHER RESERVES ( = Line 13 + Line 14 + Line 15 )	\$	986,928.8	\$	808,747.9
17	LESS ADJUSTMENTS				
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$	541,823.1	\$	494,461.0
19	ADVANCES FOR CONSTRUCTION	\$	2,428,517.4	\$	1,923,751.9
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$	285,474.0	\$	242,282.7
21	TOTAL ADJUSTMENTS ( = Line 18 + Line 19 - Line 20 )	\$	2,684,866.5	\$	2,175,930.2
22	ADD MATERIALS AND SUPPLIES	\$	60,415.0	\$	56,203.2
23	ADD ADOPTED WORKING CASH ( = Line 37 )	\$	102,900.0	\$	85,700.0
24	<b>TOTAL DISTRICT RATE BASE</b>	\$	9,128,682.7	\$	8,401,305.7
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)	\$	1,603,938.5	\$	1,551,728.6
28	Purchased Power & Commodity for Resale*	\$	120,481.6	\$	100,215.4
29	Meter Revenues: Bimonthly Billing	\$	488,092.5	\$	468,914.9
30	Other Revenues: Flat Rate Monthly Billing	\$	2,828.7	\$	2,604.2
31	Total Revenues ( Line 30 + Line 31 )	\$	490,921.2	\$	471,519.1
32	Ratio - Flat Rate to Total Revenues ( = Line 31 / Line 32 )		0.58%		0.55%
33	5/24 x Line 28 x ( 100% - Line 33 )	\$	332,228.4	\$	321,491.3
34	1/24 x Line 28 x Line 33	\$	385.1	\$	357.1
35	1/12 x Line 29	\$	10,040.1	\$	8,351.3
36	Operational Cash Requirement ( = Line 34 + Line 35 - Line 36 )	\$	342,653.7	\$	330,199.7
37	Total Adopted	\$	102,900.0	\$	85,700.0

**SCHEDULE A-3****KING CITY****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	(G)	170,700.17					
			3,333,054.27		107,797.96		0.00	0.00
2	Add: Credits to reserves during year							
3	a) Charged to account No. 503	(G)	48,514.59					
			415,324.00					
4	b) Charged to account No. 265		22,532.40					
5	c) Charged to clearing accounts	(G)	1,941.44					
			8,270.64					
6	d) Salvage recovered	(G)	0.00					
			0.00					
7	e) All other credits	(G)	0.44					
			0.00	(B)	26,014.07			
8	Total Credits		496,583.51		26,014.07			
9	Deduct: Debits to reserves during year							
10	a) Book cost of property retires	(G)	9,094.13					
			60,331.42					
11	b) Cost of removal	(G)	(92.98)					
			(1,008.25)					
12	c) All other debits	(G)	1,159.14					
			(111.73)					
13	Total Debits		69,371.73					
14	Balances in reserves at end of year		3,930,966.22		133,812.03		0.00	0.00
15	State method of determining depreciation charges:		Straight Line Remaining Life Method & Liberalized					
16	(A) Depreciation on Intracompany transfers		(B) Amortization charged to 504 (G) General Office Allocation					
17								
18	Report depreciation in Federal Tax Return for year:		430,786.00					
19	Indicate nature of these items and accounts affected							
20			(See Schedule A-3a opposite)					



Report ID: CWW406-

Schedule A-3A  
Dept: KING CITY

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

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ACCOUNT	BEGIN		COST TO				END	
	BALANCE	PROVISIONS	RETIREMENT	REMOVE	SALVAGE	OTHER	BALANCE	
<b>I. SOURCE OF SUPPLY PLANT</b>								
3110 STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3120 COLLECTING AND IMPOUNDING RES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3130 LAKE, RIVER AND OTHER INTAKES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3140 SPRINGS AND TUNNELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3150 WELLS	330,673.81	30,473.28	0.00	0.00	0.00	0.00	0.00	361,147.09
3160 SUPPLY MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3170 OTHER SOURCE OF SUPPLY PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SOURCE OF SUPPLY PLANT	330,673.81	30,473.28	0.00	0.00	0.00	0.00	0.00	361,147.09
<b>II. PUMPING PLANT</b>								
3210 STRUCTURES AND IMPROVEMENTS	286,836.41	94,054.92	0.00	0.00	0.00	0.00	0.00	380,891.33
3220 BOILER PLANT EQUIPMENT	0.00	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	0.00
3240 PUMPING EQUIPMENT	207,655.28	44,726.88	-482.48	0.00	0.00	0.00	0.00	251,899.68
3241 SYSTEM CONTROL COMPUTER EQUIP	8,487.78	2,878.44	-59,848.94	0.00	0.00	0.00	0.00	-48,482.72
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	502,979.47	141,660.24	-60,331.42	0.00	0.00	0.00	0.00	584,308.29
<b>III. WATER TREATMENT PLANT</b>								
3310 STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3320 WATER TREATMENT EQUIPMENT	8,316.37	654.84	0.00	0.00	0.00	0.00	0.00	8,971.21
TOTAL WATER TREATMENT PLANT	8,316.37	654.84	0.00	0.00	0.00	0.00	0.00	8,971.21
<b>IV. TRANS AND DIST PLANT</b>								
3410 STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3420 RESERVOIRS AND TANKS	108,487.12	12,396.24	0.00	0.00	0.00	0.00	0.00	120,883.36
3421 TANK PAINTING	207.69	8,059.68	0.00	0.00	0.00	0.00	0.00	8,267.37
3430 TRANS AND DIST MAINS	1,020,896.46	116,172.00	0.00	0.00	0.00	0.00	0.00	1,137,068.46
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	684,656.38	102,721.44	0.00	1,008.25	0.00	0.00	0.00	788,386.07
3460 METERS	132,256.63	11,103.96	0.00	0.00	0.00	0.00	0.00	143,360.59
3470 METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	260,500.14	14,176.56	0.00	0.00	0.00	0.00	0.00	274,676.70
3490 OTHER TRANS AND DIST MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANS AND DIST PLANT	2,207,004.42	264,629.88	0.00	1,008.25	0.00	0.00	0.00	2,472,642.55
<b>V. GENERAL PLANT</b>								
3710 STRUCTURES AND IMPROVEMENTS	17,423.73	250.44	0.00	0.00	0.00	0.00	0.00	17,674.17
3720 OFFICE FURNITURE AND EQUIP	97,142.12	619.20	0.00	0.00	0.00	0.00	0.00	97,761.32
3721 OFFICE EQUIPMENT - COMPUTERS	25,318.37	-4,033.20	0.00	0.00	0.00	111.73	0.00	21,396.90
3722 OFFICE EQUIPMENT - SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3730 TRANSPORTATION EQUIPMENT	81,736.63	8,270.64	0.00	0.00	0.00	0.00	0.00	90,007.27
3740 STORES EQUIPMENT	7,743.91	142.56	0.00	0.00	0.00	0.00	0.00	7,886.47
3750 LABORATORY EQUIPMENT	0.00	87.84	0.00	0.00	0.00	0.00	0.00	87.84
3760 COMMUNICATION EQUIPMENT	8,817.51	151.08	0.00	0.00	0.00	0.00	0.00	8,968.59
3770 POWER OPERATED EQUIPMENT	1,472.54	49.56	0.00	0.00	0.00	0.00	0.00	1,522.10
3780 TOOLS, SHOP AND GARAGE EQUIP	44,425.39	3,171.12	0.00	0.00	0.00	0.00	0.00	47,596.51
3790 OTHER GENERAL PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800 LEASED PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3900 OTHER TANGIBLE PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3910 WATER PLANT PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL PLANT	284,080.20	8,709.24	0.00	0.00	0.00	111.73	0.00	292,901.17
GO PLANT ALLOCATION	170,700.17	50,456.03	-9,094.13	92.98	131.85	-1,290.99	0.00	210,995.91
TOTAL DEPRECIATION	3,503,754.44	496,583.51	-69,425.55	1,101.23	131.85	-1,179.26	0.00	3,930,966.22

**SCHEDULE B-1**

LN NO	ACCT NO	OPERATING REVENUES - CLASS A WATER		UTILITIES	INCREASE (DECREASE (D)
		ACCOUNT (A)	AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	
22		<b>I. Water Service Revenues</b>			
23	601	Metered Sales to General Customers			
24		601.1 Commercial Sales	2,240,536.10	2,191,528.82	49,007.28
25		601.2 Industrial Sales	118,830.59	113,377.14	5,453.45
26		601.3 Sales to Public Authorities	272,206.38	264,084.83	8,121.55
27		Sub-Total	2,631,573.07	2,568,990.79	62,582.28
28	602	Unmetered Sales to General Customers			
29		602.1 Commercial Sales	0.00	0.00	0.00
31		602.3 Sales to Public Authorities	0.00	0.00	0.00
32		Sub-Total	0.00	0.00	0.00
34	603	603.1 Metered Sales, Irrigation Customers	0.00	2,826.23	(2,826.23)
		Sub-Total	0.00	2,826.23	(2,826.23)
37	604	Private Fire Protection Service	25,971.85	25,946.50	25.35
38	605	Public Fire Protection Service	2,071.03	1,754.28	316.75
39	606	Sales To Other Water Utilities For Resale	0.00	0.00	0.00
42	609	Other Sales or Service	16,857.90	13,585.54	3,272.36
43		Sub-Total	44,900.78	41,286.32	3,614.46
44		Total Water Service Revenue	2,676,473.85	2,613,103.34	63,370.51
46		<b>II. Other Water Revenues</b>			
47	611	Miscellaneous Service Revenue	5,060.00	2,465.00	2,595.00
48	612	Rent From Water Property	0.00	0.00	0.00
50	614	Other Water Revenues	12,870.46	1,935.84	10,934.62
51		Total Other Water Revenues	17,930.46	4,400.84	13,529.62
52		<b>III. Water Revenue Adjustment Mechanism Offsets</b>			
53		WRAM Adjustmets	257,770.05	255,120.18	2,649.87
54		WRAM/MCBA Interest	538.89	772.74	(233.86)
54		Conservation Revenue Billed	9,786.00	(8,267.72)	18,053.72
55		Total WRAM Adjustments	268,094.94	247,625.20	20,469.74
52		Total Operating Revenues	2,962,499.25	2,865,129.39	97,369.86

## SCHEDULE B-3

LN NO	ACCT NO	OPERATING EXPENSE - CLASS A, B, AND C WATER ACCOUNT (A)	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	197.84	(197.84)
6	703	Miscellaneous Expense	0.00	0.00	0.00
7	704	Purchased Water	0.00	0.00	0.00
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	(16,565.96)	23,005.24	(39,571.20)
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	(16,565.96)	23,203.08	(39,769.04)
20		<b>II. Pumping Expenses</b>			
21		Operation			
22	721	Operation Supervision and Engineering	1,171.40	3,658.81	(2,487.41)
24	722	Power Production Labor and Expenses	0.00	0.00	0.00
26	723	Fuel For Power Production	422.41	0.00	422.41
27	724	Pumping Labor and Expenses	14,837.48	63,539.37	(48,701.89)
28	725	Miscellaneous Expenses	19,331.29	12,947.61	6,383.68
29	726	Fuel or Power Purchased For Pumping	120,481.61	100,215.41	20,266.20
30		Maintenance			
31	729	Maint. Supervision and Engineering	0.00	0.00	0.00
33	730	Maint. Of Structures and Improvements	20.47	2,782.78	(2,762.31)
34	731	Maint. Of Power Production Equipment	0.00	0.00	0.00
35	732	Maint. Of Pumping Equipment	14,800.38	20,282.29	(5,481.91)
36	733	Maint. Of Other Pumping Equipment	0.00	0.00	0.00
37		Total Pumping Expenses	171,065.04	203,426.27	(32,361.23)
38		<b>III. Water Treatment Expenses</b>			
39		Operation			
40	741	Operation Supervision and Engineering	0.00	2,840.39	(2,840.39)
42	742	Operation Labor and Expenses	32,189.46	36,700.27	(4,510.81)
43	743	Miscellaneous Expenses	1,865.21	5,300.84	(3,435.63)
44	744	Chemicals and Filtering Materials	49,665.27	47,180.83	2,484.44
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	153.58	0.00	153.58
50		Total Water Treatment Expense	83,873.52	92,022.33	(8,148.81)



**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	1,171.40		3,910.72	(2,739.32)
5	752	Storage Facilities Expenses	555.00		0.00	555.00
7	753	Transmission and Distribution Lines	648.39		5,712.37	(5,063.98)
8	754	Meter Expenses	(1,708.60)		23,342.17	(25,050.77)
9	755	Customer Installation Expenses	0.00		0.00	0.00
10	756	Miscellaneous	13,014.41		24,102.65	(11,088.24)
11		Maintenance				
12	758	Maint. Supervision and Engineering	60.61		525.70	(465.09)
14	759	Maint. Of Structures and Improvements	0.00		0.00	0.00
15	760	Maint. Of Reservoirs and Tanks	26.33		15,049.61	(15,023.28)
16	761	Maint. Of Transmission and Distribbut. Mains	9,574.67		(312.89)	9,887.56
18	762	Maint. Of Fire Mains	0.00		0.00	0.00
19	763	Maint. Of Services	4,360.53		4,587.92	(227.39)
21	764	Maint. Of Meters	6,693.66		6,521.80	171.86
22	765	Maint. Of Hydrants	5,414.27		(697.14)	6,111.41
23	766	Maint. Of Miscellaneous Plant				0.00
24		Total Transmission and Distribu	39,810.67		82,742.91	(42,932.24)
25		<b>V. Customer Account Expenses</b>				
26		Operation				
27	771	Supervision	1,171.40		63,890.06	(62,718.66)
29	772	Meter Reading Expenses	1,536.40		26,411.83	(24,875.43)
30	773	Customer Records and Collection Expenses	39,906.56		108,525.46	(68,618.90)
32	774	Miscellaneous Customer Accounting Expeses	81,889.74		81,627.99	261.75
33	775	Uncollectible Accounts	19,718.90		12,770.57	6,948.33
34		Total Customer Accounts Expei	144,223.00		293,225.91	(149,002.91)
35		<b>VI. Sales Expenses</b>				
36		Operation				
37	781	Supervision				
39	782	Demostration 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	766.32	(766.32)
5	792	Office Supplies and Other Expenses	9,111.77	4,044.67	5,067.10
6	793	Property Insurance	0.00	101.16	(101.16)
7	794	Injuries and Damages	7,902.87	11,521.90	(3,619.03)
8	795	Employees Pensions and Benefits	266,095.09	297,754.36	(31,659.27)
9	796	Franchise Requirements	0.00	0.00	0.00
11	797	Regulatory Commission Expenses	2,286.51	1,812.79	473.72
12	798	Outside Service Employed	1,777.61	1,564.88	212.73
14	799	Miscellaneous General Expense	1,918.10	3,179.33	(1,261.23)
15		Maintenance			
16	805	Maintenance of General Plant	77.45	136.10	(58.65)
17		Total Administrative and Gener.	289,169.40	320,881.51	(31,712.11)
18		<b>VIII. Miscellaneous</b>			
19	811	Rents	32,251.32	26,117.37	6,133.95
20	812	Admin. Exp. Transferred	(3,175.99)	(2,598.76)	(577.23)
20		Admin. Exp. Transferred - General Office	367,011.03	364,451.56	2,559.47
21	813	Duplicate Charges - CR	0.00	0.00	0.00
22		Total Miscellaneous	396,086.36	387,970.17	8,116.19
23		Total Operating Expenses	1,107,662.03	1,403,472.18	(295,810.15)

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	69,639.31	69,639.31	0.00		
25	State corporate Franchise Tax	(18,024.14)	(18,024.14)			
26	State Unemployment Tax *	0.00	0.00			0.00
27	Other State and Local Taxes	28,374.12	28,374.12			
28	Federal Unemployment Tax *	0.00	0.00			0.00
29	FICA *	27,082.71	27,082.71			0.00
30	Other Federal Tax					
31	Federal Income Tax	149,649.61	149,649.61			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	12,243.19	12,243.19			
36						
37						
38						
39		<u>268,964.80</u>	<u>268,964.80</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

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

KCD

**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	<b>Not Applicable</b>							
17	Annual quantities purchased					(Unit chosen) <sup>2</sup>	Million Gallons		
18									
19									

\* State ditch, pipe line, reservoir, etc., with name, if any.

<sup>1</sup> 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			

**KING CITY 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>
Mildred Street	5-01	30-16	227	0.0	0.0	0
River Drive	6-01	30-16	212	4.6	14.1	109
Windsor Court	7-01	30-16	300	21.2	65.1	392
Bluff Avenue	8-01	36-16	240	34.0	104.3	805
Willow Street	12-01	16	252	133.5	409.8	2,289
Bikle Drive	13-01			220.8	677.5	2,120
Bedford Ave	14-01			165.3	507.3	2,958
<b>GRAND TOTAL</b>	7			579.4	1,778.1	8,673.0

**CALIFORNIA WATER SERVICE COMPANY**

**KING CITY DISTRICT**

**STORAGE FACILITIES - DECEMBER 31, 2013**

**SCHEDULE D - 2**

LOCATION	DESIGNATION	FILLED FROM WHAT SOURCE	TYPE	CAPACITY (1000 gal)
<b>District Owned</b>				
Second St. north of Ellis	Sta. 011-Tank 1	Wells	Elevated Steel	100 D
	Sta. 013-Tank 1	Wells	Steel	323
	<u>2</u>		<b>Total</b>	<u>423</u>
<b>Leased</b>				
City Airport - Leased Tank	Sta. 010-Tank 1	Wells	Steel	250 D
	<u>1</u>		<b>Total</b>	<u>250</u>
	<b>3</b>		<b>Total District</b>	<b>673</b>

D - Distribution

**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: 109-KING CITY

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"							170			170
1 - 1/4"										
1 - 1/2"										
2"		118					1,220			1,338
2-3/8"										
2-1/2"										
3"										
3-1/2"										
4"	19,023	9,164			400		1,040		685	30,312
4-1/2"										
5"										
5-1/2"										
6"	14,802	15,258			100				5,932	36,092
7"										
8"	45,034	665			122	80	1,114	1,046	41,365	89,426
9"										
10"	3,601	325								3,926
10-3/4"										
12"	111							7,327	3,930	11,368
12-3/4"										
14"										
15"										
16"								1,275		1,275
17"										
18"		0								
19"										
20"										
21"										
22"										
24"		0								
26"										
27"								0		
30"										
33"										
36"										
37"										
42"										
<b>Total</b>	82,571	25,530			622	80	3,544	9,648	51,912	173,907



**SCHEDULE D-4**      King City  
**Number of Active Service Connections**

	Metered-	Dec. 31	Flat Rate-	Dec. 31
	Prior	Current	Prior	Current
	Year	Year	Year	Year
Commercial (including domestic)	2411	2430		
Industrial	19	18		
Public Authorities	60	59		
Irrigation				
Other (specify)	4	11		
Sub-Total	2494	2518	0	0
Private Fire Connections			46	46
Public Fire Connections			320	322
Totals	2494	2518	366	368

**SCHEDULE D-5**

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

Size	Meters	Services
5/8 -in.	1,900	
3/4 - in.		1,305
1 - in.	606	1,378
1 1/4 - in.		
1 1/2 - in.	55	23
2 - in.	118	163
2 1/2 - in.		
3 - in.	15	2
4 - in.	13	33
5 - in.		
6 - in.	2	36
8 - in.		21
10 - in.		2
12 - in.		
16 - in.		
18 - in.		
other		11
misc		
<b>Totals</b>	<b>2,709</b>	<b>2,974</b>

**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	<u>0</u>
3. Used, after repair	<u>13</u>
4. Found fast, requiring billing adjustment	
<b>B. Number of Meters in Service Since Last Test</b>	
1. Ten Years or Less	<u>1,328</u>
2. More than 10, but less than 15 years	<u>302</u>
3. More than 15 years	<u>1,187</u>

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

Classification Of Service	During Current Year							Sub-total	Total	Total Prior Yr
	Jan	Feb	Mar	Apr	May	Jun	Dec			
Commercial	35	35	35	42	55	62	264			
Industrial	2	2	2	2	3	2	13			
Public Authority	1	2	4	4	9	5	25			
Irrigation							0			
Other water utilities							0			
Reclaimed							0			
Other					1	1	2			
Total	38	39	41	48	68	70	304			
Classification Of Service	During Current Year							Sub-total	Total	Total Prior Yr
	Jul	Aug	Sep	Oct	Nov	Dec				
Commercial	68	63	57	56	56	38	338	602	595	
Industrial	5	3	3	4	5	3	23	36	35	
Public Authority	12	12	10	9	9	3	55	80	82	
Irrigation							0	0	0	
Other water utilities							0	0	0	
Reclaimed							0	0	0	
Other						1	1	3	4	
Total	85	78	70	69	70	45	417	721	716	

Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet Total Acres Irrigated: Total Population Served: 13,427

**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)	553.57
		60,750.44
100.3. Construction work in progress	(G)	56,156.33
		1,553,392.55
241. Advances for construction		-2,381,180.85
265. Contributions in aid of construction		-562,560.84

(G) General Office Allocation

**SIGNATURE**

Acting District Management

Name of District Manager Mike Jones

Address 620-H Broadway St. King City, CA 93930-3130 Telephone 831-757-3644

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.

King City

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Controller

Title

\_\_\_\_\_  
Date

**END OF YEAR BALANCES IN SELECTED ACCOUNTS**

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

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(G) General Office Allocation

**SIGNATURE**

Acting District Management

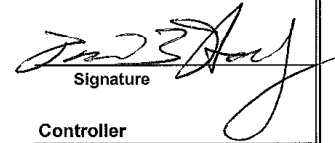
Name of District Manager Mike Jones

Address 620-H Broadway St. King City, CA 93930-3130

Telephone 831-757-3644

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.

King City

  
Signature

Controller  
Title

3-25-14  
Date

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