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CLASS A
WATER UTILITIES

U# _____

**2013
ANNUAL REPORT
OF**

**CALIFORNIA WATER SERVICE COMPANY
1720 NORTH FIRST STREET
SAN JOSE, CALIFORNIA 95112**

**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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SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES

Balance Sheet Data and Capitalization

Calendar Year 2013

Name of Utility: **CALIFORNIA WATER SERVICE COMPANY**

Phone: (408) 367-8200

Person Responsible for this Report

David B. Healey

| BALANCE SHEET DATA | 1/1/2013 | 12/31/2013 | Average |
|---|---------------|---------------|---------------|
| 1 Land and Land Rights | 35,534,396 | 35,748,760 | 35,641,578 |
| 2 Plant | 1,778,708,406 | 1,886,302,826 | 1,832,505,616 |
| 3 Work in Progress | 97,095,894 | 98,297,635 | 97,696,765 |
| 4 Intangibles | 15,851,230 | 14,585,338 | 15,218,284 |
| 5 Gross Plant in Service | 1,927,189,926 | 2,034,934,559 | 1,981,062,243 |
| 6 Less: Accum. Depreciation | 600,885,945 | 652,294,018 | 626,589,982 |
| 7 Amortization | 7,106,505 | 9,486,200 | 8,296,352 |
| 8 Net Water Plant in Service | 1,319,197,476 | 1,373,154,341 | 1,346,175,908 |
| 9 Water Plant Held for Future Use | 0 | 0 | 0 |
| 10 Materials and Supplies | 5,290,209 | 5,229,749 | 5,259,979 |
| 11 Less: Advances for Construction | 186,752,738 | 182,776,462 | 184,764,600 |
| 12 Less: Contribution in Aid of Construction | 130,168,319 | 140,262,965 | 135,215,642 |
| 13 Less: Accumulated Deferred Income Tax Credit | 155,481,145 | 181,563,923 | 168,522,534 |
| 14 Net Plant Investment | 852,085,483 | 873,780,740 | 862,933,112 |
| Adjustments | | | |
| a Assets used for non-regulated operations | (25,783,697) | (25,583,488) | (25,683,592) |
| b Assets allocated to non-regulated operations | (10,986,560) | 0 | (5,493,280) |
| c Other Adjustments: Dominguez, AV, and KRV Rate Base Adjustment, net | 22,668,527 | 21,917,000 | 22,292,763 |
| Net plant used by regulated operations | 837,983,753 | 870,114,252 | 854,049,003 |

CAPITALIZATION

| | | | |
|---|-------------|-------------|-------------|
| 15 Common Stock | 200,201,746 | 235,201,746 | 217,701,746 |
| 16 Proprietary Capital (Ind or Part.) | 0 | 0 | 0 |
| 17 Paid in Capital | (3,455,161) | (3,476,444) | (3,465,803) |
| 18 Retained Earnings. | 246,176,192 | 246,224,902 | 246,200,547 |
| Adjustments | | | |
| a Equity portion of rate base adjust for non-regulated plant | (5,361,629) | (2,785,093) | (4,073,361) |
| b Dominguez, AV, and KRV Rate Base Adjustment, gross | 31,686,862 | 31,686,862 | 31,686,862 |
| c Amortization of Dominguez, AV, and KRV Rate Base Adjustment | (9,018,335) | (9,769,862) | (9,394,099) |
| 19 Regulated Common Equity | 460,229,675 | 497,082,111 | 478,655,893 |
| 20 Preferred Stock | 0 | 0 | 0 |
| 21 Long-Term Debt | 468,698,345 | 422,581,474 | 445,639,909 |
| 22 Notes Payable | 25,000,000 | 30,000,000 | 27,500,000 |
| 23 Total Regulated Capitalization | 953,928,020 | 949,663,585 | 951,795,803 |

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES

Income Statement and Other Related Data

Calendar Year 2013

Name of Utility: **CALIFORNIA WATER SERVICE COMPANY**

Phone: (408) 367-8200

| INCOME STATEMENT | Gross Amount | Regulated Amount |
|--|--------------------------|--------------------------|
| 24 Unmetered Water Revenue | 27,975,537 | 27,937,656 |
| 25 Fire Protection Revenue | 5,538,209 | 5,250,859 |
| 26 Irrigation Revenue | 195,652 | 195,652 |
| 27 Metered Water Revenue | 484,757,023 | 474,368,067 |
| 28 WRAM adjustment | 42,967,005 | 42,967,005 |
| 29 MCBA adjustment | (9,160,278) | (9,160,278) |
| 30 WRAM/MCBA Interest | 53,804 | 53,804 |
| 31 Total Operating Revenue | <u>552,326,952</u> | <u>541,612,765</u> |
| 32 Total Operating Expenses | 383,739,230 | 374,271,810 |
| 33 Depreciation Expense | 53,700,803 | 52,520,896 |
| 34 Amortization and Property Losses | 1,184,932 | 1,184,931 |
| 35 Taxes Other Than Income Taxes | 18,678,923 | 18,615,574 |
| 36 Total Operating Rev. Deductions Before Taxes | <u>457,303,889</u> | <u>446,593,211</u> |
| 37 Pre Tax Income | 95,023,063 | 95,019,554 |
| 38 California Income Taxes | (3,109,913) | (3,238,895) |
| 39 Federal Income Taxes | 24,687,859 | 23,784,980 |
| 40 Total Operating Revenue After Taxes | <u>73,445,117</u> | <u>74,473,469</u> |
| 41 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense) | 4,140,557 | 0 |
| 42 Income Available for Fixed Charges | <u>77,585,674</u> | <u>74,473,469</u> |
| 43 Interest Expense | 28,577,054 | 27,012,642 |
| 44 Net Income (Loss) Before Dividends | 49,008,620 | 47,460,827 |
| 45 Preferred Stock Dividends | 0 | 0 |
| 46 Net Income (Loss) Available for Common Stock | <u><u>49,008,620</u></u> | <u><u>47,460,827</u></u> |

OTHER DATA

| | | |
|--|-------------|-------------|
| 47 Refunds of Advances for Construction | 6,814,044 | 6,814,044 |
| 48 Total Payroll Charged to Operating Expenses | 70,581,844 | 69,969,805 |
| 49 Purchased Water | 182,502,812 | 179,104,465 |
| 50 Power | 22,932,189 | 22,426,488 |

51 Class A Water Companies Only:

- a. Pre-TRA 1986 Contributions in Aid of Construction
- b. Pre-TRA 1986 Advances for Construction
- a. Post TRA 1986 Contributions in Aid of Construction
- b. Post TRA 1986 Advances for Construction

NOT AVAILABLE -
WE DO NOT MAINTAIN THESE
BY YEAR

Active Service Connections
(Exclude Fire Protection)

| |
|-------------------------------------|
| 52 Metered Service Connections |
| 53 Flat Rate Service Connections |
| 54 Total Active Service Connections |

| | Jan. 1 | Dec. 31 | Annual Average |
|--|---------|---------|----------------|
| | | | |
| | 423,599 | 429,772 | 426,686 |
| | 33,025 | 28,664 | 30,845 |
| | 456,624 | 458,436 | 457,530 |

Excess Capacity and Non-Tariffed Services

| Row Number | Description of Non-Tariffed Good/Service | Active or Passive | Total Revenue derived from Non-Tariffed Good/Service (by account) | Revenue Account Number | Total Expenses incurred to provide Non-Tariffed Good/Service (by Account) | Expense Account Number | Advice Letter and/or Resolution Number approving Non-Tariffed Good/Service | Total Income Tax Liability incurred because of non-tariffed Good/Service (by Account) | Income Tax Liability Account Number | Gross Value of Regulated Assets used in the provision of a Non-Tariffed Good/Service (by account). | Regulated Asset Account Number |
|------------|--|-------------------|---|------------------------|---|------------------------|--|---|-------------------------------------|--|--------------------------------|
|------------|--|-------------------|---|------------------------|---|------------------------|--|---|-------------------------------------|--|--------------------------------|

See Attachment A

GENERAL INFORMATION

1. Name under which utility is doing business:
CALIFORNIA WATER SERVICE COMPANY
2. Official mailing address:
1720 NORTH FIRST STREET, SAN JOSE, CA 95112
3. Name and title of person to whom correspondence should be addressed:
MARTIN A. KROPELNICKI, PRESIDENT & CEO Telephone: (408) 367-8200
4. Address where accounting records are maintained:
1720 NORTH FIRST STREET, SAN JOSE, CA 95112
5. Service area: (refer to district reports as applicable)
REFER TO DISTRICT REPORTS
6. Service Manager (If located in or near Service Area. Refer to District Reports)
Name: **REFER TO DISTRICT REPORTS**
Address: Phone:
7. OWNERSHIP:
Corporation (corporate name) **CALIFORNIA WATER SERVICE COMPANY**
Organized under laws of (state) **CALIFORNIA** Date: **December 21, 1926**
- Principal Officers:
(name) **MARTIN A. KROPELNICKI** (title) **PRESIDENT & CEO**
(name) **THOMAS F. SMEGAL** (title) **VICE-PRESIDENT, CFO, & TREASURER**
(name) **TIMOTHY D. TRELOAR** (title) **VICE-PRESIDENT, OPERATIONS**
8. Name of Associated Companies:
CALIFORNIA WATER SERVICE GROUP
CWS UTILITY SERVICES
WASHINGTON WATER SERVICE COMPANY
NEW MEXICO WATER SERVICE COMPANY
HAWAII WATER SERVICE COMPANY
HWS UTILITY SERVICES LLC
9. Names of corporations, firms, or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:
None
10. Use the space below for supplementary information or explanations concerning this report.
None
11. Name, Address, and Phone Number of the company's external auditor:
Name: Deloitte & Touche LLP Telephone: 408-704-2073
Address: 225 West Santa Clara Street, San Jose, CA 95113-1728

**SCHEDULE A
COMPARATIVE BALANCE SHEETS**

Assets and Other Debits

| Line No. | Acct. No. | TITLE OF ACCOUNT | Sch. No. | Balance End-of-Year | Balance Beginning-of-Year |
|----------|-----------|--|----------|---------------------|---------------------------|
| 1 | | I UTILITY PLANT | | | |
| 2 | 100 | Utility plant | A-1 | 1,994,470,042 | 1,880,223,400 |
| 3 | 107 | Utility plant adjustments | | | |
| 4 | | Total Utility Plant | | 1,994,470,042 | 1,880,223,400 |
| 5 | 250 | Reserve for depreciation of utility plant | A-3 | (648,233,333) | (595,281,978) |
| 6 | 251 | Reserve for amortization of limited term utility investment | A-3 | (8,757,319) | (7,103,081) |
| 7 | 252 | Reserve for amortization of utility plant acquisition adj./ARO | A-3 | (725,457) | (695,973) |
| 8 | | Total utility plant reserves | | (657,716,109) | (603,081,033) |
| 9 | | Total utility plant less reserve | | 1,336,753,934 | 1,277,142,367 |
| 10 | | | | | |
| 11 | | II INVESTMENT AND FUND ACCOUNTS | | | |
| 12 | 110 | Other physical property | A-2 | 10,298,003 | 10,217,641 |
| 13 | 253 | Reserve for depreciation and amortization of other property | A-3 | 0 | 0 |
| 14 | | Other physical property less reserve | | 10,298,003 | 10,217,641 |
| 15 | 111 | Investments in associated companies | A-4 | 0 | 0 |
| 16 | 112 | Other investments | A-5 | 49,070,159 | 46,410,561 |
| 17 | 113 | Sinking funds | A-6 | 0 | 0 |
| 18 | 114 | Miscellaneous special funds | A-7 | 0 | 0 |
| 19 | | Total investment and fund accounts | | 59,368,162 | 56,628,202 |
| 20 | | | | | |
| 21 | | III CURRENT AND ACCRUED ASSETS | | | |
| 22 | 120 | Cash | | 20,766,361 | 35,563,731 |
| 23 | 121 | Special deposits | A-8 | 1,219,632 | 1,345,316 |
| 24 | 122 | Working Funds | | 40,775 | 40,475 |
| 25 | 123 | Temporary cash investments | | 0 | 0 |
| 26 | 124 | Notes receivable | A-9 | | |
| 27 | 125 | Accounts receivable | | 88,942,427 | 87,232,807 |
| 28 | 126 | Receivables from associated companies | A-10 | 5,741,915 | 10,963,103 |
| 29 | 131 | Materials and supplies | | 5,229,749 | 5,533,733 |
| 30 | 132 | Prepayments | A-11 | 5,973,265 | 7,244,778 |
| 31 | 133 | Other current and accrued assets | A-12 | 0 | 0 |
| 32 | | Total current and accrued assets | | 127,914,124 | 147,923,944 |
| 33 | | | | | |
| 34 | | IV DEFERRED DEBITS | | | |
| 35 | 140 | Unamortized debt discount and expense | A-13 | 7,431,243 | 8,512,690 |
| 36 | 141 | Extraordinary property losses | A-14 | 0 | 0 |
| 37 | 142 | Preliminary survey and investigation charges | | 0 | 0 |
| 38 | 143 | Clearing accounts | | 1,544,687 | 1,468,549 |
| 39 | 145 | Other work in progress | | 511,953 | 1,133,482 |
| 40 | 146 | Other deferred debits | A-15 | 303,395,498 | 392,687,753 |
| 41 | | Total deferred debits | | 312,883,381 | 403,802,474 |
| 42 | | Total assets and other debits | | 1,836,919,601 | 1,885,496,987 |
| 43 | | | | | |
| 44 | | | | | |
| 45 | | | | | |
| 46 | | | | | |
| 47 | | | | | |
| 49 | | | | | |
| 50 | | | | | |
| 51 | | | | | |
| 52 | | | | | |
| 53 | | | | | |

**SCHEDULE A
COMPARATIVE BALANCE SHEETS**

Liabilities and Other Credits

| Line No. | Acct. No. | TITLE OF ACCOUNT | Sch. No. | Balance End-of-Year | Balance Beginning-of-Year |
|----------|-----------|---|----------|---------------------|---------------------------|
| 1 | | I CORPORATE CAPITAL AND SURPLUS | | | |
| 2 | 200 | Common capital stock | A-18 | 235,201,746 | 200,201,746 |
| 3 | 201 | Preferred capital stock | A-18 | 0 | 0 |
| 4 | 202 | Stock liability for conversion | | | |
| 5 | 203 | Premiums and assessments on capital stock | A-19 | 0 | 0 |
| 6 | 150 | Discount on capital stock | A-16 | | |
| 7 | 151 | Capital stock expense | A-17 | (3,476,444) | (3,455,161) |
| 8 | 270 | Capital surplus | A-20 | | |
| 9 | 271 | Earned surplus | A-21 | 268,542,689 | 246,176,192 |
| 10 | | Total corporate capital and surplus | | 500,267,991 | 442,922,778 |
| 11 | | | | | |
| 12 | | II PROPRIETARY CAPITAL | | | |
| 13 | 204 | Proprietary capital | A-22 | 0 | 0 |
| 14 | 205 | Undistributed profits | A-23 | 0 | 0 |
| 15 | | Total proprietary capital | | 0 | 0 |
| 16 | | | | | |
| 17 | | III LONG-TERM DEBT | | | |
| 18 | 210 | Bonds | A-24 | 413,663,636 | 459,218,182 |
| 19 | 211 | Receiver's Certificates | | | |
| 20 | 212 | Advances from associated companies | A-25 | | |
| 21 | 213 | Miscellaneous long-term debt | A-26 | 9,561,023 | 10,139,792 |
| 22 | | Total long-term debt | | 423,224,659 | 469,357,974 |
| 23 | | | | | |
| 24 | | IV CURRENT AND ACCRUED LIABILITIES | | | |
| 25 | 220 | Notes payable | A-28 | 30,000,000 | 25,000,000 |
| 26 | 221 | Notes receivable discounted | | | |
| 27 | 222 | Accounts payable | | 73,303,272 | 63,656,545 |
| 28 | 223 | Payables to associated companies | A-29 | (299) | 1,151,633 |
| 29 | 224 | Dividends declared | | | |
| 30 | 225 | Matured long-term debt | | | |
| 31 | 226 | Matured interest | | | |
| 32 | 227 | Customers' deposits | | 873,099 | 769,073 |
| 33 | 228 | Taxes accrued | A-31 | 3,572,840 | 3,428,369 |
| 34 | 229 | Interest accrued | | 4,165,647 | 4,411,959 |
| 35 | 230 | Other current and accrued liabilities | A-30 | 3,126,730 | 3,396,310 |
| 36 | | Total current and accrued liabilities | | 115,041,288 | 101,813,889 |
| 37 | | | | | |
| 38 | | V DEFERRED CREDITS | | | |
| 39 | 240 | Unamortized premium on debt | A-13 | | |
| 40 | 241 | Advance for construction | A-32 | 182,779,537 | 186,755,814 |
| 41 | 242 | Other deferred credits | A-33 | 468,347,634 | 548,108,978 |
| 42 | | Total deferred credits | | 651,127,171 | 734,864,793 |
| 43 | | | | | |
| 44 | | VI RESERVES | | | |
| 45 | 254 | Reserve for uncollectable accounts | A-34 | 615,933 | 620,867 |
| 46 | 255 | Insurance reserve | A-34 | | |
| 47 | 256 | Injuries and damages reserve | A-34 | 1,308,429 | 1,114,775 |
| 48 | 257 | Accrued employees' benefits | A-34 | 4,976,067 | 4,437,263 |
| 49 | 258 | Other reserves | A-34 | 240,060 | 243,524 |
| 50 | | Total reserves | | 7,140,489 | 6,416,429 |
| 51 | | | | | |
| 52 | | VII CONTRIBUTIONS IN AID OF CONSTRUCTION | | | |
| 53 | 265 | Contributions in aid of construction | A-35 | 140,118,002 | 130,121,123 |
| 54 | | Total liabilities and other credits | | 1,836,919,601 | 1,885,496,987 |

**SCHEDULE B
INCOME ACCOUNT FOR THE YEAR**

| Line No. | Acct. No. | Account | Sch. No. | Amount |
|----------|-----------|--|----------|--------------|
| 1 | | I UTILITY OPERATING INCOME | | |
| 2 | 501 | Operating revenues | B-1 | 541,612,765 |
| 3 | | | | |
| 4 | | Operating Revenue Deductions: | | |
| 5 | 502 | Operating expenses | B-2 | 374,271,810 |
| 6 | 503 | Depreciation | A-3 | 52,520,896 |
| 7 | 504 | Amortization of limited-term utility investments | A-3 | 1,184,932 |
| 8 | 505 | Amortization of utility plant acquisition adjustments | A-3 | |
| 9 | 506 | Property losses chargeable to operations | B-3 | |
| 10 | 507 | Taxes | B-4 | 40,193,522 |
| 11 | | Total operating revenue deductions | | 468,171,160 |
| 12 | | Net operating revenues | | 73,441,605 |
| 13 | 508 | Income from utility plant leased to others | | |
| 14 | 510 | Rent for lease of utility plant | | |
| 15 | | Total utility operating income | | 73,441,605 |
| 16 | | | | |
| 17 | | II OTHER INCOME | | |
| 18 | 521 | Income from nonutility operations (Net) | B-6 | (1,186,780) |
| 19 | 522 | Revenues from lease of other physical property | | 1,654,694 |
| 20 | 523 | Dividend revenues | | 17 |
| 21 | 524 | Interest revenues | | 275,769 |
| 22 | 525 | Revenues from sinking and other funds | | 0 |
| 23 | 526 | Miscellaneous nonoperating revenues | B-7 | 4,035,847 |
| 24 | 527 | Non-operating revenue deductions (Dr.) | B-8 | (739,966) |
| 25 | | Total other income | | 4,039,581 |
| 26 | | Gross income | | 77,481,186 |
| 27 | | | | |
| 28 | | III INCOME DEDUCTIONS | | |
| 29 | 530 | Interest on long term debt | A-24 | (27,922,259) |
| 30 | 531 | Amortization of debt discount and expense | A-13 | (1,081,448) |
| 31 | 532 | Amortization of premium on debt (Cr.) | | |
| 32 | 533 | Taxes assumed on interest | | |
| 33 | 534 | Interest on debt to associated companies | | |
| 34 | 535 | Other interest charges | B-9 | (724,684) |
| 35 | 536 | Interest charged to construction (Cr.) | | 1,658,398 |
| 36 | 537 | Miscellaneous amortization | | |
| 37 | 538 | Miscellaneous income deductions | B-10 | (402,573) |
| 38 | | Total income deductions | | (28,472,566) |
| 39 | | Net income | | 49,008,620 |
| 40 | | | | |
| 41 | | IV DISPOSITION OF NET INCOME | | |
| 42 | 540 | Miscellaneous reservations of net income | | |
| 43 | | | | |
| 44 | | Balance transferred to Earned Surplus on Schedule A-21 | | 49,008,620 |
| 45 | | | | |
| 46 | | | | |
| 47 | | | | |
| 48 | | | | |
| 49 | | | | |
| 50 | | | | |
| 51 | | | | |
| 52 | | | | |

| SCHEDULE A-1 | | | | | | |
|--|--|---------------------------|-----------------------------|-------------------------------|---------------------------|----------------------|
| Account No. 100 - Utility Plant | | | | | | |
| Acct. No. | Account | Balance Beginning of Year | Plant Additions During Year | Plant Retirements During Year | Other Debits or (Credits) | Balance End of Year |
| 100-1 | Utility plant in service (Schedule A-1a) | 1,793,784,628 | 102,756,097 | -7,453,493 | 6,388,952 | 1,895,476,184 |
| 100-2 | Utility plant leased to others | 0 | | | | 0 |
| 100-3 | Construction work in progress | 93,310,851 | | | 4,028,871 | 97,339,722 |
| 100-4 | Util. plant held for future use (Sch.A-1e) | 0 | | | | 0 |
| 100-5 | Utility plant acquisition adjustments | 14,518 | | | 0 | 14,518 |
| 100-6 | Asset Retirement Obligation | 973,233 | | | 666,385 | 1,639,618 |
| | Total utility plant | 1,888,083,230 | 102,756,097 | -7,453,493 | 11,084,208 | 1,994,470,042 |

SCHEDULE A-1a
Account No. 100-1 - Utility Plant in Service

See Attached

SCHEDULE A-1b
Account No. 302 - Franchises and Consents

See Attached

SCHEDULE A-1c
Account No. 100-4 - Utility Plant Held for Future Use

Combined with Account 110 Combined with A-2

SCHEDULE A-2
Account No. 110 - Other Physical Property

See Attached

SCHEDULE A-1A

Utility Plant in Service

| ACCT | DESCRIPTION | BALANCE BEG OF YR | PLANT ADD DURING YR | PLANT RET DURING YE | OTHER DEBITS OR CREDIT | BALANCE END OF YR |
|------------------------------------|-------------------------------------|----------------------|------------------------|------------------------|---------------------------|----------------------|
| I. INTANGIBLE PLANT | | | | | | |
| 301 | ORGANIZATION | 57,780 | | | | 57,780 |
| 302 | FRANCHISES AND CONSENTS | 68,550 | | | (5,000) | 63,550 |
| 303 | OTHER INTANGIBLE PLANT | 15,710,382 | 111,749 | | (1,372,641) | 14,449,490 |
| | TOTAL INTANGIBLE PLANT | 15,836,712 | 111,749 | 0 | (1,377,641) | 14,570,820 |
| II. LAND PLANT | | | | | | |
| 306 | LAND AND LAND RIGHTS | 25,448,394 | 142,890 | | (2,528) | 25,588,756 |
| III. SOURCE OF SUPPLY PLANT | | | | | | |
| 311 | STRUCTURES AND IMPROVEMENTS | 919,646 | 1,146,073 | | 620,279 | 2,685,998 |
| 312 | COLLECTING AND IMPOUNDING RES | 862,477 | 165,668 | | | 1,028,145 |
| 313 | LAKE, RIVER AND OTHER INTAKES | 27,523 | | | | 27,523 |
| 315 | WELLS | 43,168,409 | 505,366 | (247,666) | 1,898,834 | 45,324,943 |
| 316 | SUPPLY MAINS | 6,680,260 | 120 | | | 6,680,380 |
| | TOTAL SOURCE OF SUPPLY PLANT | 51,658,315 | 1,817,228 | (247,666) | 2,519,113 | 55,746,990 |
| IV. PUMPING PLANT | | | | | | |
| 321 | STRUCTURES AND IMPROVEMENTS | 46,331,069 | 1,541,647 | (144,172) | 1,238,633 | 48,967,176 |
| 3211 | PAVEMENT | 2,665,919 | 111,423 | (65,209) | 121,941 | 2,834,074 |
| 324 | PUMPING EQUIPMENT | 120,101,661 | 4,832,401 | (784,334) | 963,052 | 125,112,780 |
| 3241 | SYS CONTROL COMPUTER EQUIP | 14,896,765 | 1,398,643 | (159,591) | 30,275 | 16,166,091 |
| 325 | OTHER PUMPING PLANT | 1,616,901 | | | | 1,616,901 |
| | TOTAL PUMPING PLANT | 185,612,315 | 7,884,114 | (1,153,307) | 2,353,901 | 194,697,023 |
| V. WATER TREATMENT PLANT | | | | | | |
| 331 | STRUCTURES AND IMPROVEMENTS | 23,553,838 | 56,948 | (72,382) | | 23,538,404 |
| 332 | WATER TREATMENT EQUIPMENT | 84,373,418 | 1,792,379 | (741,751) | 1,544,256 | 86,968,302 |
| | TOTAL WATER TREATMENT PLANT | 107,927,256 | 1,849,327 | (814,132) | 1,544,256 | 110,506,706 |
| VI. TRANS AND DIST PLANT | | | | | | |
| 341 | STRUCTURES AND IMPROVEMENTS | 3,185,461 | 264,835 | | | 3,450,295 |
| 3411 | PAVEMENT | 1,551,211 | 84,197 | | 43,981 | 1,679,388 |
| 342 | RESERVOIRS AND TANKS | 90,566,490 | 4,494,154 | (120,070) | 104,349 | 95,044,922 |
| 3421 | TANK PAINTING | 23,107,295 | 7,336,071 | (269,245) | | 30,174,121 |
| 343 | TRANS AND DIST MAINS | 745,723,712 | 28,609,988 | (514,911) | (95,626) | 773,723,163 |
| 344 | FIRE MAINS | 341,149 | | | | 341,149 |
| 345 | SERVICES | 249,031,987 | 18,073,492 | (164,354) | 54,473 | 266,995,597 |
| 346 | METERS | 85,187,383 | 6,203,172 | (733,098) | 23,229 | 90,680,687 |
| 348 | HYDRANTS | 81,653,491 | 3,094,588 | (124,737) | 1,234,796 | 85,858,138 |
| | TOTAL TRANS AND DIST PLANT | 1,280,348,178 | 68,160,497 | (1,926,416) | 1,365,202 | 1,347,947,461 |
| VII. GENERAL PLANT | | | | | | |
| 371 | STRUCTURES AND IMPROVEMENTS | 40,744,956 | 8,198,600 | (76,347) | (156,772) | 48,710,436 |
| 3711 | PAVEMENT | 2,141,727 | 105,268 | | 153,158 | 2,400,152 |
| 3720 | OFFICE FURNITURE AND EQUIPMENT | 5,587,511 | 255,358 | (780,635) | | 5,062,235 |
| 3721 | OFFICE EQUIPMENT - COMPUTERS | 13,684,111 | 3,834,659 | (607,636) | (9,737) | 16,901,397 |
| 3722 | COMPUTER SOFTWARE | 26,256,807 | 6,920,256 | (9,004) | | 33,168,060 |
| 373 | TRANSPORTATION EQUIPMENT | 21,397,121 | 2,991,729 | (1,209,439) | | 23,179,411 |
| 374 | STORES EQUIPMENT | 911,132 | 33,266 | | | 944,398 |
| 375 | LABORATORY EQUIPMENT | 1,501,516 | 6,526 | (936) | | 1,507,105 |
| 376 | COMMUNICATION EQUIPMENT | 1,466,317 | 30,843 | (16,319) | | 1,480,841 |
| 377 | POWER OPERATED EQUIPMENT | 1,103,453 | 23,955 | (3,347) | | 1,124,060 |
| 378 | TOOLS, SHOP AND GARAGE EQUIP | 10,012,572 | 379,671 | (606,535) | | 9,785,709 |
| 379 | OTHER GENERAL PLANT | 536,118 | 10,161 | (1,774) | | 544,505 |
| 380 | LEASED PROPERTY-CAPITAL LEASE | 1,465,988 | | | | 1,465,988 |
| | TOTAL OTHER GENERAL PLANT | 126,809,329 | 22,790,292 | (3,311,972) | (13,352) | 146,274,298 |
| VIII. UNDISTRIBUTED ITEMS | | | | | | |
| 390 | OTHER TANGIBLE PROPERTY | 15,119 | | | | 15,119 |
| 391 | UTILITY PLANT PURCHASED | 129,010 | | | | 129,010 |
| | DIST GO PLANT ALLOCATION | 0 | | | | 0 |
| | OTHER GO PLANT ALLOCATION | 0 | | | | 0 |
| | TOTAL UNDISTRIBUTED ITEMS | 144,129 | 0 | 0 | 0 | 144,129 |
| | | 1,793,784,628 | 102,756,097 | (7,453,493) | 6,388,952 | 1,895,476,184 |

CALIFORNIA WATER SERVICE CO.
SCHEDULE A1b Franchise and Consents
Balance as of 12-31-2013

| DIST | DESCRIPTION GOVT ENTITY EXPIRES | A/C 103020 COST | A/C 251103 ACCUM. AMORT 1/1/2013 | UNAMORT COST 1/1/2013 | A/C 103020 CURRENT YR ADDITIONS | 2013 TOTAL AMORT | UNAMORT COST 12/31/2013 |
|--------------|--|---------------------------------|--|-----------------------------|---------------------------------------|-------------------------|-------------------------------|
| BK | KERN COUNTY 2/62 PERP CBK 1/19/14 1541 | 20,157 1,157 | | | | - - | - - |
| | | 21,314 | 11,361 | 9,953 | - | 526 | 9,427 |
| ELA | MONTEBELLO 3/25/24 1529 COUNTY OF LA 12/31/2012 8423 COMMERCE 5/19/14 2893 VERNON 7/19/14 2490 | 1,981 1,667 16,603 978 | | | | - (1,667) - - | - - - - |
| | | 21,229 | 17,979 | 3,250 | (1,667) | (1,516) | 3,099 |
| HR | COUNTY OF LA 12/31/2012 8423 | 1,667 | - | 1,667 | (1,667) | (1,667) | 1,667 |
| KC | COUNTY OF MONTEREY 2/8/50 PERP | 226 | 119 | 107 | | 6 | 102 |
| LAS | SUNNYVALE 11/5/55 468 PERP CUPERTINO 10/1/68 62 PERP LOS ALTOS 301 PERP LOS ALTOS HILLS 1676 PERP | 2,356 501 15,158 689 | | | | - - - - | - - - - |
| | | 18,704 | 9,817 | 8,887 | - | 468 | 8,419 |
| SLN | COUNTY OF MONTEREY 2/8/50 703 PERP | 226 | 119 | 107 | | 6 | 102 |
| SC | CITY OF S.C. 1192 PERP | 702 | 356 | 346 | | 29 | 317 |
| STK | CITY OF STOCTON 1/1/14 115 | 1,176 | 1,176 | - | | 22 | (22) |
| VIS | CITY OF VISALIA PERP | 1,191 | 625 | 565 | | 30 | 535 |
| PV | CITY OF ROLL HILLS 10/20/58 PERP COUNTY OF LA 12/31/2012 | 250 1,666 1,916 | | | | - (1,666) (1,666) | - - (1,653) |
| | | | (41) | 1,957 | (1,666) | (1,653) | 1,944 |
| DOMZ | CITY OF COMPTON | 200 | - | 200 | | - | 200 |
| TOTAL | | 68,550 | 41,511 | 27,039 | (5,000) | (3,750) | 25,789 |
| | GL Balance Account 103020 | | | 63,550 | | | |

CALIFORNIA WATER SERVICE COMPANY
SCHEDULE A-1c & A-2

Non-Operating Surplus Property (Account 1100) as of 12-31-2013

| Dist | PR# | Sta# | Description | Non-Op 1100-01 | Future use 1100-02 | District Total |
|------|-------|--------|---|-------------------|-----------------------|-------------------|
| BK | 1-42 | 51 | Terrace way E/O N St. | 525 | | |
| 101 | 1-49 | 58 | 267 Bernard Street | 599 | | |
| | | 69-01 | Station | 1,128 | | |
| | 1-60 | 70 | 2nd St. w/o T St. | | 1,473 | |
| | | 104-01 | Station | 909 | | |
| | 1-116 | 121 | 630 Knotts | 6,985 | | |
| | 1-133 | 137 | portion of active wellsite, Planz Rd. w/o Agate | 4,393 | | |
| | 1-154 | | Louise Ave & Rodney, wellsite | | 600 | |
| | 1-178 | 168 | South garden system, Moreland & Ream Way | 2,522 | | |
| | 1-191 | | Hughes Lane Well Site at S.P.R.R. | | 22,701 | |
| | 1-198 | | Phyllis Ave wellsite, at Melissa Way | | 14,723 | |
| | 1-216 | | Southern Breeze Drive wellsite, at Leisure St. | | 25,670 | |
| | 1-228 | 207 | Old Olcese System Area | 8,800 | | |
| | | | Pilot Testing and Preliminary Design Report wo#00014880 | | 2,061,304 | |
| | | | SBK Treatment Plant - 60% design documents | | 2,635,008 | |
| | | | | 25,862 | 4,761,479 | 4,787,341 |
| CH | | 34 | East First Ave at Sheridan Ave | 593 | | |
| 104 | 1-47 | 43-01 | Chico Airport, Liberator St. S/O Boeing | 1,831 | | |
| | 1-49 | 45 | Airport System | 3,050 | | |
| | 57 | 56 | Silverbell Road at Cimarron Drive | 5,155 | | |
| | | | | 10,629 | - | 10,629 |
| DIX | 1-1 | 001 | State Highway & A street | 46 | | 46 |
| 105 | | | | | | |
| ELA | 1-14 | 38 | Telegraph Road | | 1,571 | |
| 106 | 1-45 | Res 6 | Dwiggins St. E/O Bostwick | 820 | | |
| | 1-52 | 47 | Olympic Blvd. And Downey Rd. | 1,467 | | |
| | | 15 | Repetto St. Amalia Ave | 839 | | |
| | | 28 | Bonnie Beach Place | 552 | | |
| | 1-33 | 010 | East Washington W/O, East Los Angeles P2000 Tubeway Ave, Commerce, CA. Wo#00050350 | 699 | 5,117,000 | |
| | | | | 4,376 | 5,118,571 | 5,122,947 |
| KIN | | 002 | COLLINS - CURB | 1,151 | | |
| 109 | | 002 | COLLINS (SIDEWALK) | 485 | | |
| | 1-2 | 002 | COLLINS ACQ | 735 | | |
| | | | | 2,371 | - | 2,371 |
| LIV | 1-8 | | Macho Wellsite, Mines Rd. S/O Tesla Rd | 79 | | |
| 110 | 1-9 | | Diversion Dam site on Arroyo Mocho, Mines Rd. | 107 | | |
| | | | | 186 | - | 186 |
| LAS | 1-126 | | Knapp wellsite (North Los Altos) | | 1,799 | |
| 111 | | | SFWD at Estrellita Ct. | | | |
| | 1-129 | | Portola Wellsite | 59 | | |
| | | | | 59 | 1,799 | 1,858 |
| MRL | 3 | 5 | 719 pine street | 455 | | |
| 112 | 4 | 6 | 1212 J street | 254 | | |
| | | 016 | 123 Chestnut Street | | 76,476 | |
| | | | | 709 | 76,476 | 77,185 |

CALIFORNIA WATER SERVICE COMPANY
SCHEDULE A-1c & A-2

Non-Operating Surplus Property (Account 1100) as of 12-31-2013

| | | | | Non-Op | Future use | District |
|-----|------|--------|--|----------------|-------------------|-------------------|
| ORO | 1-6 | | Reservoir site, Cherokee Rd. | 421 | | |
| 113 | 1-15 | 12 | Virginia Ave. S/O Mill St. | | 881 | |
| | | | | <u>421</u> | <u>881</u> | 1,302 |
| SLN | | 10 | N corner of the PG &E substation on Terven St | 3,883 | | |
| 114 | | 14 | Clark Street | 2,434 | | |
| | 1-15 | 015 | East John Street (Salinas) | 6,132 | | |
| | 1-38 | | Portola and Polou Dr. booster site (Toro Park) | | 2,372 | |
| | 1-50 | | Charter Oak Blvd., tanksite, E./O Red Oat Ct. (Oak Hills) | | 3,999 | |
| | 1-53 | | wellsite at Pampas path, S/O Charter Oak Blvd. (Oak Hills) | | 1,000 | |
| | | | | <u>12,448</u> | <u>7,370</u> | 19,819 |
| MPS | 1-14 | 15 | San Mateo TR FR plant | 164 | | 164 |
| 116 | | | | | | |
| SEL | 1-2 | 005 | Arrants & Orange (Selma) | 155 | | 155 |
| 114 | | | | | | |
| SSF | 1-1 | 1 | 4.7 Acres land, portion of 5.2 acres east of office, well field | | 57,983 | |
| 118 | 1-1 | | Southwest Corner of Chestnut Ave | 4,284 | | |
| | 1-21 | Res 11 | small piece for neighbor parking (leased) | 131 | | |
| | 1-1 | | Southwest Corner of Chestnut Ave; WO SSF0600 used for lanc | 44,730 | | |
| | | | | <u>49,145</u> | <u>57,983</u> | 107,128 |
| STK | 1-62 | 58 | Weber W/O F St. | 987 | - | |
| 119 | 1-86 | | Stagecoach Rd. wellsite, S/O Peterson St. | 13,582 | | |
| | 1-33 | 038 | Manchester & Churchhill | 2,203 | | |
| | 1-87 | | Greensboro Ct. wellsite, E/O Greensboro Dr. | | 11,933 | |
| | 1-89 | | El Pinal Dr. wellsite, E/O West Lane | | 7,126 | |
| | | | | <u>16,772</u> | <u>19,060</u> | 35,832 |
| VIS | 1-36 | 31 | Portion of active wellsite | 359 | | |
| 120 | 1-44 | | Midvalley wellsite, W/O Mooney | | 5,729 | |
| | 68 | 55 | County Center Drive and Packwood Drive | 73 | | |
| | | 5 | Fence | 891 | | |
| | | | Ralston Acq wo#VIS0600 | 100 | | |
| | 1-27 | 028 | Burke street, N/O Paradise St. | 3,309 | | |
| | 1-58 | 049 | Pinkham Road & Regina Drive Visalia | 5,660 | | |
| | | | | <u>10,392</u> | <u>5,729</u> | 16,121 |
| PV | 28 | 8 | Golf course booster site | 107 | | |
| 122 | 1-5 | 1 | Former wellsite, Anaheim St. & Gaffey St. | | | |
| | | | | <u>107</u> | - | 107 |
| KRV | | | | | | |
| 134 | | | Land, Warren Way & Oakmeadow Rd(5.09 acres) | - | 74,003 | |
| | | | | <u>-</u> | <u>74,003</u> | 74,003 |
| LUC | | | | | | |
| 147 | | 2 | Aka Westside or Arden Tank site | 4,154 | | |
| | | | | <u>4,154</u> | - | 4,154 |
| GO | 1-7 | | 4th St. Property (.71 Acres) | | 36,656 | |
| | | | | <u>-</u> | <u>36,656</u> | 36,656 |
| | | | TOTAL | <u>137,999</u> | <u>10,160,004</u> | <u>10,298,003</u> |

CALIFORNIA WATER SERVICE COMPANY
DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2013
SCHEDULE A-1d(1)
TOTAL COMPANY 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 | \$ 1,761,253,960 | \$ 1,660,031,279 |
| 3 | GENERAL OFFICE PRORATE | \$ 80,600,846 | \$ 74,703,163 |
| 4 | RATE BASE WRITE-UP | \$ 21,102,282 | \$ 22,917,913 |
| 5 | PLANT NOT FUNDED BY CALWATER | \$ (10,933,443) | \$ (10,935,293) |
| 6 | TOTAL GROSS PLANT (= Line 2 + Line 3 + Line 4 + Line 5) | <u>\$ 1,852,023,644</u> | <u>\$ 1,746,717,061</u> |
| 7 | LESS ACCUMULATED DEPRECIATION/AMORTIZATION | | |
| 8 | PLANT IN SERVICE | \$ 600,882,820 | \$ 548,366,636 |
| 9 | GENERAL OFFICE PRORATE | \$ 31,226,682 | \$ 25,364,415 |
| 10 | TOTAL ACCUMULATED DEPRECIATION (= Line 8 + Line 9) | <u>\$ 632,109,502</u> | <u>\$ 573,731,051</u> |
| 11 | LESS OTHER RESERVES | | |
| 12 | DEFERRED INCOME TAXES | \$ 146,152,350 | \$ 113,338,751 |
| 13 | DEFERRED ITC | \$ 1,973,374 | \$ 2,044,649 |
| 14 | OTHER RESERVES | \$ 4,490,961 | \$ 5,578,592 |
| 15 | TOTAL OTHER RESERVES (= Line 12 + Line 13 + Line 14) | <u>\$ 152,616,686</u> | <u>\$ 120,961,992</u> |
| 16 | LESS ADJUSTMENTS | | |
| 17 | CONTRIBUTIONS IN AID OF CONSTRUCTION | \$ 132,358,618 | \$ 125,917,191 |
| 18 | ADVANCES FOR CONSTRUCTION | \$ 184,015,784 | \$ 185,224,544 |
| 19 | OTHER | \$ 26,135,093 | \$ 26,709,123 |
| 20 | TOTAL ADJUSTMENTS (= Line 17 + Line 18 -Line 19) | <u>\$ 290,239,310</u> | <u>\$ 284,432,612</u> |
| 21 | ADD MATERIALS AND SUPPLIES | \$ 5,293,798 | \$ 5,487,455 |
| 22 | ADD ADOPTED WORKING CASH (= Line 36) | \$ 12,580,500 | \$ 11,900,400 |
| 23 | TOTAL DISTRICT RATE BASE | <u><u>\$ 794,932,444</u></u> | <u><u>\$ 784,979,261</u></u> |

WORKING CASH

| | | | |
|----|---|----------------------|----------------------|
| 25 | DETERMINATION OF OPERATIONAL CASH REQUIREMENT | | |
| 26 | Operating Expenses Excluding Taxes, Depreciation & Uncollectible) | \$ 400,181,035 | \$ 356,755,325 |
| 27 | Purchased Power & Commodity for Resale* | \$ 201,530,953 | \$ 177,800,658 |
| 28 | Meter Revenues: Bimonthly Billing | \$ 84,783,688 | \$ 78,966,419 |
| 29 | Other Revenues: Flat Rate Monthly Billing | \$ 2,731,823 | \$ 3,203,147 |
| 30 | Total Revenues (Line 28 + Line 29) | <u>\$ 87,515,511</u> | <u>\$ 82,169,566</u> |
| 31 | Ratio - Flat Rate to Total Revenues (= Line 29 / Line 30) | 3.12% | 3.90% |
| 32 | 5/24 x Line 26 x (100% - Line 32) | \$ 80,768,597 | \$ 71,426,715 |
| 33 | 1/24 x Line 26 x Line 31 | \$ 520,490 | \$ 579,462 |
| 34 | 1/12 x Line 27 | \$ 16,794,246 | \$ 14,816,722 |
| 35 | Operational Cash Requirement (= Line 32 + Line 33 + Line 34) | \$ 98,083,333 | \$ 86,822,899 |
| 36 | Total Adopted | \$ 12,580,500 | \$ 11,900,400 |

**California Water Service Company
Schedule of Working Cash Allowance
Schedule A-1d(2)**

| District | Balance End of Year | | Balance Beginning of Year | |
|---------------------|------------------------|--------------|------------------------------|--------------|
| | Amount | Decision | Amount | Decision |
| Antelope Valley | 76,400 | D. 10-12-017 | 76,400 | D. 10-12-017 |
| Bakersfield | 4,584,400 | D. 10-12-017 | 4,536,800 | D. 10-12-017 |
| Bear Gulch | 341,800 | D. 10-12-017 | 336,000 | D. 10-12-017 |
| Chico | 424,200 | D. 10-12-017 | 427,000 | D. 10-12-017 |
| Dixon | 78,800 | D. 10-12-017 | 80,100 | D. 10-12-017 |
| Dominguez South Bay | (644,800) | D. 10-12-017 | (644,800) | D. 10-12-017 |
| East Los Angeles | 239,700 | D. 10-12-017 | 221,000 | D. 10-12-017 |
| Hermosa Redondo | 161,800 | D. 10-12-017 | 161,800 | D. 10-12-017 |
| Kern River Valley | 282,400 | D. 10-12-017 | 275,000 | D. 10-12-017 |
| King City | 102,900 | D. 10-12-017 | 85,700 | D. 10-12-017 |
| Livermore | (339,400) | D. 10-12-017 | (332,800) | D. 10-12-017 |
| Los Altos | 443,700 | D. 10-12-017 | 394,300 | D. 10-12-017 |
| Marysville | 67,900 | D. 10-12-017 | 66,200 | D. 10-12-017 |
| Mid-Peninsula | 1,016,600 | D. 10-12-017 | 882,700 | D. 10-12-017 |
| Oroville | 368,300 | D. 10-12-017 | 350,900 | D. 10-12-017 |
| Palos Verdes | (120,700) | D. 10-12-017 | (119,300) | D. 10-12-017 |
| Redwood Valley | 229,800 | D. 10-12-017 | 216,900 | D. 10-12-017 |
| Salinas | 1,266,900 | D. 10-12-017 | 1,243,800 | D. 10-12-017 |
| Selma | 135,900 | D. 10-12-017 | 129,800 | D. 10-12-017 |
| South San Francisco | 558,200 | D. 10-12-017 | 565,200 | D. 10-12-017 |
| Stockton | 1,517,500 | D. 10-12-017 | 1,426,900 | D. 10-12-017 |
| Visalia | 1,365,900 | D. 10-12-017 | 1,110,800 | D. 10-12-017 |
| Westlake | 357,700 | D. 10-12-017 | 351,200 | D. 10-12-017 |
| Willows | 64,600 | D. 10-12-017 | 58,800 | D. 10-12-017 |
| | <u>12,580,500</u> | | <u>11,900,400</u> | |

**SCHEDULE A-3
Depreciation and Amortization Reserves**

| 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 | 598,367,847 | 7,103,081 | 695,973 | |
| 2 | Add: Credits to reserves during year | | | | |
| 3 | a) Charged to account No. 503 | 52,520,896 | 1,184,932 | | |
| 4 | b) Charged to account No. 265 | 5,188,262 | | | |
| 5 | c) Charged to clearing accounts | 1,336,050 | | | |
| 6 | d) Salvage recovered | 101,925 | | | |
| 7 | e) All other credits | | 586,174 | 29,484 | |
| 8 | Total Credits | 59,147,133 | 1,771,106 | 29,484 | |
| 9 | Deduct: Debits to reserves during year | | | | |
| 10 | a) Book cost of property retires | 7,472,852 | | | |
| 11 | b) Cost of removal | 1,593,950 | | | |
| 12 | c) All other debits | 214,846 | 116,868 | | |
| 13 | Total Debits | 9,281,648 | 116,868 | 0 | |
| 14 | Balances in reserves at end of year | 648,233,333 | 8,757,319 | 725,457 | |
| 15 | State method of determining depreciation charges: | | | | |
| 16 | (A) Depreciation on Intracompany transfers | | | | |
| 17 | | | | | |
| 18 | Report depreciation in Federal Tax Return for year: | 47,054,047 | | | |
| 19 | Indicate nature of these items and accounts affected | | | | |
| 20 | | | | | |

SCHEDULE A-3A

ACCOUNT 250 Depr Reserve

| | <u>BEGIN BALANCE</u> | <u>PROVISIONS</u> | <u>RETIREMENT</u> | <u>COST TO REMOVE</u> | <u>SALVAGE</u> | <u>OTHER</u> | <u>END BALANCE</u> |
|-------------------------------------|----------------------|-------------------|-------------------|-----------------------|----------------|-----------------|--------------------|
| I. SOURCE OF SUPPLY PLANT | | | | | | | |
| 3110 STRUCTURES AND IMPROVEMENTS | 317,241 | 18,097 | 0 | 0 | 0 | 0 | 335,338 |
| 3120 COLLECTING AND IMPOUNDING RES | 570,744 | 12,620 | 0 | 0 | 0 | 0 | 583,365 |
| 3130 LAKE, RIVER AND OTHER INTAKES | 15,657 | 622 | 0 | 0 | 0 | 0 | 16,279 |
| 3140 SPRINGS AND TUNNELS | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3150 WELLS | 14,577,450 | 1,060,699 | -247,666 | -177,260 | 0 | -346,826 | 14,866,397 |
| 3160 SUPPLY MAINS | 2,257,545 | 135,666 | 0 | 0 | 0 | 0 | 2,393,211 |
| 3170 OTHER SOURCE OF SUPPLY PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL SOURCE OF SUPPLY PLANT | 17,738,638 | 1,227,704 | -247,666 | -177,260 | 0 | -346,826 | 18,194,589 |
| II. PUMPING PLANT | | | | | | | |
| 3210 STRUCTURES AND IMPROVEMENTS | 13,465,499 | 1,933,817 | -209,381 | -299,535 | 0 | 202 | 14,890,602 |
| 3220 BOILER PLANT EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3230 OTHER POWER PRODUCTION EQUIP | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3240 PUMPING EQUIPMENT | 31,283,535 | 3,065,581 | -784,334 | -94,231 | 0 | 0 | 33,470,551 |
| 32401 SYSTEM CONTROL COMPUTER EQUIP | 867,627 | 368,278 | -159,591 | -121,767 | 0 | 0 | 954,547 |
| 3250 OTHER PUMPING PLANT | 409,480 | 43,960 | 0 | 0 | 0 | 0 | 453,440 |
| TOTAL PUMPING PLANT | 46,026,142 | 5,411,636 | -1,153,307 | -515,533 | 0 | 202 | 49,769,139 |
| III. WATER TREATMENT PLANT | | | | | | | |
| 3310 STRUCTURES AND IMPROVEMENTS | 4,865,276 | 680,263 | -72,382 | 0 | 0 | 0 | 5,473,158 |
| 3320 WATER TREATMENT EQUIPMENT | 23,051,531 | 2,191,393 | -741,751 | -314,864 | 0 | 0 | 24,186,310 |
| TOTAL WATER TREATMENT PLANT | 27,916,807 | 2,871,657 | -814,132 | -314,864 | 0 | 0 | 29,659,467 |
| IV. TRANS AND DIST PLANT | | | | | | | |
| 3410 STRUCTURES AND IMPROVEMENTS | 1,520,416 | 147,675 | 0 | 0 | 0 | 0 | 1,668,091 |
| 3420 RESERVOIRS AND TANKS | 34,086,548 | 3,301,935 | -120,070 | -11,670 | 0 | 0 | 37,256,743 |
| 3421 TANK PAINTING | 3,442,245 | 1,607,176 | -269,245 | 0 | 0 | 0 | 4,780,176 |
| 3430 TRANS AND DIST MAINS | 241,957,135 | 17,798,501 | -514,911 | -212,840 | 0 | 16,576 | 259,044,460 |
| 3440 FIRE MAINS | 195,087 | 7,642 | 0 | 0 | 0 | 0 | 202,729 |
| 3450 SERVICES | 117,366,727 | 12,299,428 | -164,354 | -339,235 | 0 | 6,946 | 129,169,511 |
| 3460 METERS | 28,912,577 | 2,762,762 | -752,456 | 991 | 23,044 | 0 | 30,946,919 |
| 3470 METER INSTALLATIONS | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3480 HYDRANTS | 26,535,259 | 1,447,641 | -124,737 | -15,688 | 0 | 2,155 | 27,844,629 |
| 3490 OTHER TRANS AND DIST MAINS | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL TRANS AND DIST PLANT | 454,015,993 | 39,372,760 | -1,945,774 | -578,442 | 23,044 | 25,676 | 490,913,257 |
| V. GENERAL PLANT | | | | | | | |
| 3710 STRUCTURES AND IMPROVEMENTS | 12,858,018 | 1,426,984 | -76,347 | -22,847 | 0 | 0 | 14,185,807 |
| 3720 OFFICE FURNITURE AND EQUIP | -384,842 | 240,790 | -781,517 | 0 | 0 | 0 | -925,569 |
| 3721 OFFICE EQUIPMENT - COMPUTERS | 8,888,026 | 2,005,032 | -606,754 | 0 | 0 | -8,867 | 10,277,438 |
| 3722 OFFICE EQUIPMENT - SOFTWARE | 11,988,267 | 4,735,893 | -9,004 | 0 | 0 | -232,486 | 16,482,670 |
| 3730 TRANSPORTATION EQUIPMENT | 13,143,643 | 1,336,050 | -1,209,439 | 14,996 | 78,881 | -193 | 13,363,938 |
| 3740 STORES EQUIPMENT | 334,646 | 19,961 | 0 | 0 | 0 | 0 | 354,607 |
| 3750 LABORATORY EQUIPMENT | 417,127 | 88,212 | -936 | 0 | 0 | 0 | 504,403 |
| 3760 COMMUNICATION EQUIPMENT | 1,083,055 | 32,764 | -16,319 | 0 | 0 | 0 | 1,099,500 |
| 3770 POWER OPERATED EQUIPMENT | 415,808 | 51,278 | -3,347 | 0 | 0 | 0 | 463,739 |
| 3780 TOOLS, SHOP AND GARAGE EQUIP | 3,191,690 | 543,172 | -606,535 | 0 | 0 | 193 | 3,128,521 |
| 3790 OTHER GENERAL PLANT | 104,669 | 16,554 | -1,774 | 0 | 0 | 0 | 119,449 |
| 380 LEASED PROPERTY-CAPITAL LEASE | 748,799 | 12,217 | 0 | 0 | 0 | 0 | 761,016 |
| 3900 OTHER TANGIBLE PROPERTY | -117,644 | 0 | 0 | 0 | 0 | 0 | -117,644 |
| 3910 WATER PLANT PURCHASE | -996 | 0 | 0 | 0 | 0 | 0 | -996 |
| TOTAL GENERAL PLANT | 52,670,267 | 10,508,906 | -3,311,972 | -7,851 | 78,881 | -241,353 | 59,696,879 |
| GO PLANT ALLOCATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 598,367,847 | 59,392,663 | -7,472,852 | -1,593,950 | 101,925 | -562,300 | 648,233,333 |

| |
|--|
| <p>SCHEDULE A-4 Account No. 111 - Investments in Associated Companies</p> <p>NONE</p> |
|--|

| | |
|--|------------------------|
| <p>SCHEDULE A-5 Account No. 112 - Other Investments</p> | |
| Name and Description of Property | Balance End of Year |
| Investment - Deferred Compensation | 6,155,294 |
| Insurance Investment - SERP | 28,121,262 |
| Unregulated Utility Investment | 14,793,603 |
| Total | 49,070,159 |

| <p>SCHEDULE A-6 Account No. 113 - Sinking Funds</p> | | | | | |
|--|---------------------------------|-----------------------|--------|------------------------------|------------------------|
| Name of Fund | Balance Beginning of Year | Additions During Year | | Deductions During Year | Balance End of Year |
| | | Principal | Income | | |
| Sinking Fund - Bond Redemption | 0 | | 0 | | 0 |

| | |
|--|--|
| <p>SCHEDULE A-7 Account No. 114 - Miscellaneous Special Funds</p> <p>NONE</p> | |
|--|--|

| <p>SCHEDULE A-8 Account No. 121 - Special Deposits</p> | | |
|---|--------------------|------------------------|
| Name of Depository | Purpose of Deposit | Balance End of Year |
| Trade Deposit | General | 1,000 |
| US bank | Property sales | 105,688 |
| DWR loans | Restrict cash | 1,023,945 |
| Attorney retainer fees | Pay advance | 88,999 |
| Total | | 1,219,632 |

SCHEDULE A-9
Account No. 124 - Notes Receivable

NONE

SCHEDULE A-10
Account No. 126 - Receivables from Associated Companies

| Item | Amount |
|--|-----------|
| California Water Service Group (Holding Company) | 48,462 |
| California Water Service Utility Services | 60,765 |
| New Mexico Water Service Company | 580,744 |
| Washington Water Service Company | 2,702,924 |
| Hawaii Water Service Company | 2,349,020 |
| Total | 5,741,915 |

SCHEDULE A-11
Account No. 132 - Prepayments

| Item | Amount |
|-----------------------------|-----------|
| Prepaid Rent | 31,313 |
| Other Prepaid Taxes | 175,196 |
| Prepaid Insurance | 5,771 |
| Other Prepayments | 1,543,450 |
| Prepaid-Well Rehabilitation | 1,291,344 |
| Prepaid Maintenance Fees | 182,618 |
| Prepaid tank coating | 23,029 |
| Software | 1,181,344 |
| Annual Fees-AWWA and NAWC | 19,866 |
| Prepaid Water Charge | 1,467,788 |
| DWR Loan Admin Fee | 51,547 |
| Total | 5,973,265 |

SCHEDULE A-12
Account No. 133 - Other Current and Accrued Assets

NONE

SCHEDULE A-13
Account Nos. 140 & 240 - Unamortized debt discount and expense and unamortized premium on debt

| Designation of Long Term Debt | Principal | Total Discount or Expense | Amortization Period | | Balance Beginning of Year | Debits During Year | Credits During Year | Balance End of Year |
|-------------------------------|--------------------|---------------------------|---------------------|------------|---------------------------|--------------------|---------------------|---------------------|
| | | | From | To | | | | |
| 9.50% Series M | | 71,741 | 04/09/70 | 5/1/2023 | 14,946 | | 1,908 | 13,038 |
| 9.25% Series N | | 93,723 | 06/05/70 | 10/1/2020 | 20,398 | | 2,604 | 17,794 |
| 9.25% Series O | | 94,103 | 04/06/71 | 10/1/2020 | 20,492 | | 2,616 | 17,876 |
| 9.25% Series U | | 134,601 | 08/01/76 | 5/1/2023 | 29,568 | | 3,756 | 25,812 |
| 8.60% Series V | | 87,540 | 03/29/78 | 12/1/2013 | 3,090 | | 3,090 | 0 |
| 9.375% Series W | | 147,048 | 08/30/78 | 11/1/2020 | 32,336 | | 4,128 | 28,208 |
| 10.00% Series X | | 184,955 | 04/30/80 | 11/1/2020 | 41,830 | | 5,340 | 36,490 |
| 12.875% Series AA | | 2,798,653 | 10/18/83 | 11/1/2013 | 153,615 | | 153,615 | 0 |
| 9.48% Series BB | | 234,571 | 09/15/88 | 11/1/2022 | 867,272 | | 87,456 | 779,816 |
| 9.86% Series CC | 17,300,000 | 205,442 | 12/27/90 | 11/1/2020 | 48,304 | | 6,156 | 42,148 |
| 8.63% Series DD | | 185,965 | 11/05/92 | 11/1/2022 | 462,442 | | 47,028 | 415,414 |
| 7.90% Series EE | | 933,421 | 06/14/93 | 10/1/2020 | 391,322 | | 49,956 | 341,366 |
| 6.95% Series FF | | 821,611 | 10/01/93 | 2/1/2014 | 84,255 | | 75,636 | 8,619 |
| 6.98% Series GG | | 826,835 | 11/01/93 | 11/1/2013 | 63,950 | | 63,950 | 0 |
| 5.87% Series LL | 100,000,000 | 4,553,416 | 4/17/2009 | 5/1/2019 | 3,376,382 | | 441,943 | 2,934,439 |
| DOM-K | | | | | | | 0 | |
| MORTGAGE BONDS: | | | | | | | | |
| 7.28% Series AAA | 20,000,000 | 136,923 | 11/01/95 | 11/01/2025 | 58,216 | | 4,548 | 53,668 |
| 6.77% Series BBB | 20,000,000 | 151,734 | 03/03/99 | 11/01/2028 | 81,226 | | 5,124 | 76,102 |
| 8.15% Series CCC | 20,000,000 | 146,663 | 11/1/2000 | 1/1/2030 | 87,200 | | 4,884 | 82,316 |
| 7.13% Series DDD | 20,000,000 | 172,385 | 9/26/2001 | 11/1/2031 | 116,653 | | 6,192 | 110,461 |
| 7.11% Series EEE | 20,000,000 | 284,145 | 5/23/2002 | 5/1/2032 | 183,092 | | 9,480 | 173,612 |
| 5.90% Series FFF | 20,000,000 | 120,660 | 8/27/2002 | 11/1/2017 | 37,551 | | 8,040 | 29,511 |
| 5.29% Series GGG | 16,363,636 | 130,412 | 11/10/2002 | 11/1/2022 | 64,095 | | 6,528 | 57,567 |
| 5.29% Series HHH | 16,363,636 | 133,761 | 12/3/2002 | 12/1/2022 | 66,340 | | 6,684 | 59,656 |
| 5.29% Series III | 9,090,909 | 71,944 | 5/1/2003 | 5/1/2023 | 37,163 | | 3,600 | 33,563 |
| 5.29% Series JJJ | 4,545,455 | 71,944 | 5/1/2003 | 5/1/2018 | 25,567 | | 4,800 | 20,767 |
| 5.48% Series LLL | 10,000,000 | 75,579 | 2/28/2003 | 3/1/2018 | 26,027 | | 5,040 | 20,987 |
| 5.52% Series MMM | 0 | 148,569 | 11/3/2003 | 11/1/2013 | 12,384 | | 12,384 | 0 |
| 5.55% Series NNN | 0 | 155,559 | 10/24/2003 | 12/1/2013 | 14,127 | | 14,127 | 0 |
| 6.020% Series OOO | 20,000,000 | 337,410 | 8/31/2006 | 08/31/2031 | 253,380 | | 13,584 | 239,796 |
| 5.50% Series PPP | 100,000,000 | 1,857,478 | 12/1/2010 | 11/30/2040 | 1,839,468 | | 27,251 | 1,812,217 |
| TOTAL | 413,663,636 | 15,368,793 | | | 8,512,690 | 0 | 1,081,448 | 7,431,243 |

SCHEDULE A-14
Account No. 141 - Extraordinary Property Losses
 NONE

SCHEDULE A-15
Account No. 146 - Other Deferred Debits

| Item | Balance End of Year |
|---|---------------------|
| Prepaid Federal Taxes received on extension agreements | 18,286,419 |
| Prepaid Federal Taxes received on contributions | 4,115,923 |
| Prepaid California Taxes received on extension agreements | 2,115,511 |
| Prepaid California Taxes received on contributions | 2,060,297 |
| Federal Tax Regulatory/Deferred Assets | 17,500,383 |
| California Tax Regulatory/Deferred Assets | 58,341,470 |
| Reg Asset-Retiree Grp Health | 29,870,275 |
| Reg Asset-Pension | 89,998,000 |
| Reg Asset-Well Retirement Obl | 10,649,607 |
| Balancing Memo Account Asset | 4,065,840 |
| Reg Asset-Accd Vacat | 9,832,857 |
| Reg Asset-Workers Compensation | 17,229,000 |
| Low income rate assistant (LIRA) | 7,709,503 |
| WRAM/MCBA Long-Term Receivable | 15,582,881 |
| Other LT Assets | 783,968 |
| Deferred Tax Asset – NOL | 10,296,243 |
| LT WorkersCOMP AR | 4,554,000 |
| Reg Asset-Capital Lease | 204,601 |
| Reg Asset-Other | 238,369 |
| Def DWR Loan | (39,645) |
| Total | 303,395,498 |

SCHEDULE A-16
Account No. 150 - Discount on Capital Stock
 NONE

SCHEDULE A-17
Account No. 151 - Capital Stock Expense

| Class and Series of Stock | Balance End of Year |
|----------------------------|---------------------|
| Common Stock | (3,476,444) |
| Preferred Stock - Series C | 0 |
| Total | (3,476,444) |

SCHEDULE A-18
Account No. 200 and 201 - Capital Stock

| Class of Stock | Shares Authorized by Articles of Incorporation | Par Value Authorized by Articles of Incorporation | Number of Shares Outstanding | Total Par Value Outstanding End of Year | Dividends Declared During Year | |
|----------------|--|---|------------------------------|---|--------------------------------|-------------------|
| | | | | | Rate | Amount |
| Common Stock | 16,000,000 | No Par | 12,619,140 | 235,201,746 | | 26,690,833 |
| Total | 16,000,000 | | 12,619,140 | 235,201,746 | | 26,690,833 |

| SCHEDULE A-18a | | | |
|--|------------------|--------------------------------|------------------|
| Record of Stockholders at End of Year | | | |
| Common Stock | Number of | Preferred Stock | Number of |
| Name | Shares | Name | Shares |
| California Water Service Group | 12,619,140 | California Water Service Group | 0 |

| SCHEDULE A-19 | |
|--|----------------------------|
| Account No. 203 - Premiums and Assessments on Capital Stock | |
| Class of Stock | Balance End of Year |
| Common Stock | 0 |

| SCHEDULE A-20 | |
|--|--|
| Account No. 270 - Capital Surplus | |
| NONE | |

| SCHEDULE A-21 | |
|--|----------------------|
| Account No. 271 - Earned Surplus | |
| Balance beginning of year | 246,224,902 |
| CREDITS | |
| 400 Credit balance transferred from income account | 49,008,620 |
| 401 Miscellaneous credits to surplus | |
| | Total Credits |
| | 49,008,620 |
| DEBITS | |
| 410 Debit balance transferred from income account | |
| 411 Dividend appropriations - Preferred stock | |
| 412 Dividend appropriations - Common stock | 26,690,833 |
| 413 Miscellaneous reservations of surplus | |
| 414 Miscellaneous debits to surplus | |
| | Total debits |
| | 26,690,833 |
| Balance end of year | 268,542,689 |

| SCHEDULE A-22 | |
|--|--|
| Account No. 204 - Proprietary Capital | |
| Not Applicable | |

| SCHEDULE A-23 | |
|---|--|
| Account No. 205 - Undistributed Profits of Proprietorship or Partnership | |
| Not Applicable | |

SCHEDULE A-24
Account No. 210 - Bonds

| Class of Bond | Date of Issue | Date of Maturity | Principal Amount Authorized | Outstanding Per Balance Sheet | Rate of Interest | Interest Accrued During the Year | Interest Paid During the Year |
|-----------------|---------------|------------------|-----------------------------|-------------------------------|------------------|----------------------------------|-------------------------------|
| Series CC | 12/27/90 | 11/1/2020 | 20,000,000 | 17,300,000 | 9.86% | 1,713,997 | 1,715,640 |
| Series LL | 4/17/2009 | 5/1/2019 | 100,000,000 | 100,000,000 | 5.87% | 5,875,000 | 5,875,000 |
| DOM-K | | | | | | | |
| Mortgage Bonds: | | | | | | | |
| Series AAA | 11/01/95 | 11/1/2025 | 20,000,000 | 20,000,000 | 7.28% | 1,456,000 | 1,456,000 |
| Series BBB | 03/23/99 | 11/01/2028 | 20,000,000 | 20,000,000 | 6.77% | 1,354,000 | 1,354,000 |
| Series CCC | 11/1/2000 | 11/1/2030 | 20,000,000 | 20,000,000 | 8.15% | 1,630,000 | 1,630,000 |
| Series DDD | 9/26/2001 | 11/1/2031 | 20,000,000 | 20,000,000 | 7.13% | 1,426,000 | 1,426,000 |
| Series EEE | 5/23/2002 | 5/1/2032 | 20,000,000 | 20,000,000 | 7.11% | 1,422,000 | 1,422,000 |
| Series FFF | 8/27/2002 | 11/1/2017 | 20,000,000 | 20,000,000 | 5.90% | 1,180,000 | 1,180,000 |
| Series GGG | 11/19/2002 | 11/1/2022 | 20,000,000 | 16,363,636 | 5.29% | 937,773 | 961,818 |
| Series HHH | 12/3/2002 | 12/1/2022 | 20,000,000 | 16,363,636 | 5.29% | 953,803 | 961,818 |
| Series III | 5/1/2003 | 5/1/2023 | 9,090,909 | 9,090,909 | 5.29% | 520,424 | 528,818 |
| Series JJJ | 5/1/2003 | 5/1/2018 | 10,000,000 | 4,545,455 | 5.29% | 263,763 | 272,005 |
| Series LLL | 2/28/2003 | 3/1/2018 | 10,000,000 | 10,000,000 | 4.58% | 548,000 | 548,000 |
| Series MMM | 11/3/2003 | 11/1/2013 | - | - | 5.52% | 920,000 | 1,104,000 |
| Series NNN | 10/24/2003 | 12/1/2013 | 20,000,000 | - | 5.55% | 1,017,500 | 1,110,000 |
| Series OOO | 8/31/2006 | 08/31/2031 | 20,000,000 | 20,000,000 | 6.02% | 1,204,000 | 1,204,000 |
| Series PPP | 11/17/2010 | 12/1/2040 | 100,000,000 | 100,000,000 | 5.50% | 5,500,000 | 5,500,000 |
| TOTAL | | | 449,090,909 | 413,663,636 | | 27,922,259 | 28,249,099 |

**SCHEDULE A-24 (a)
CLASS A WATER COMPANIES
SAFE DRINKING WATER BOND ACT DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) loan outstanding during the 12-month reporting period. (Use one sheet for each loan.)

1. Current Fiscal Agent:

| <u>District</u> | <u>Contract</u> | <u>District</u> | <u>Name:</u> | <u>Address:</u> | <u>Phone Number:</u> | <u>Account Number</u> | <u>Date Hired:</u> |
|-----------------|-----------------|-------------------|---------------------|---|----------------------|-----------------------|--------------------|
| 135 | E51013 | Arden | BANK OF AMERICA | P. O. BOX 1297, LAKE ISABELLA, CA 93240 | 760-379-3642 | 11635-02989 | 1/1/1997 |
| 136 | E51036 | Bodfish | BANK OF AMERICA | P. O. BOX 1297, LAKE ISABELLA, CA 93241 | 760-379-3642 | 11637-03014 | 1/1/1997 |
| 137 | E51042 | Kernville | U.S. BANK | 1 CALIFORNIA St, SUITE 1000; SAN FRANCISCO, CA 94111 | 415-677-3591 | 94625610 | 1/1/1997 |
| 138 | E51066 | Lakeland | WESTAMERICA BANK | P. O. BOX 996, LAKE ISABELLA, CA 93240 | 760-379-2691 | 280-22444-5 | 7/1/1998 |
| 147 | E51032 | Lucerne | BANK OF LAKE COUNTY | P. O. BOX 98, UPPER LAKE, CA 95485 | | 2351-14669-7 | 1/1/1997 |
| 147 | SRF08CX301 | Lucerne | WELLS FARGO | 333 MARKET STREET, 18TH FLOOR, SAN FRANCISCO, CA 94105-2102 | 415-371-3355 | 23664700; 701 | 6/1/2010 |
| 148 | E51059 | Armstrong | WESTAMERICA BANK | 16265 MAIN STREET, GUERNVILLE, CA 95446 | 707-869-0665 | 403-14242-5 | |
| 148 | E51044 | Armstrong-RDP | WESTAMERICA BANK | 16266 MAIN STREET, GUERNVILLE, CA 95446 | 707-869-0665 | 403-14241-7 | 1/1/2001 |
| 142 | E51063 | Squirrel Mountain | WESTAMERICA BANK | P. O. BOX 996, LAKE ISABELLA, CA 93240 | 760-379-2691 | 280-22438-7 | 7/1/1998 |
| 149 | SRF02C316 | Coast Springs | WELLS FARGO | 333 MARKET STREET, 18TH FLOOR, SAN FRANCISCO, CA 94105-2102 | 415-371-3355 | 22409200; 201 | 10/1/2008 |

2. Total surcharge collected from customers during the 12 month reporti \$460,452.27

**SCHEDULE A-24 (a)
CLASS A WATER COMPANIES
SAFE DRINKING WATER BOND ACT DATA**

3. Summary of the trust bank account activities showing:

| <u>District Contract</u> | <u>District</u> | <u>Balance at beginning of year</u> | <u>Deposits during the year</u> | <u>Withdrawals made for loan payments</u> | <u>Other withdrawals from this account</u> | <u>Balance at end of year</u> |
|--------------------------|-----------------|-------------------------------------|---------------------------------|---|--|-------------------------------|
| 135 E51013 | Arden | 391 | - | 0 | - | 391 |
| 136 E51036 | Bodfish | 24,318 | (3,832) | 1 | (21,678) | (1,192) |
| 137 E51042 | Kernville | 199,868 | 32,286 | 18 | (42,130) | 190,043 |
| 138 E51066 | Lakeland | 70,381 | 24,450 | 51 | (27,532) | 67,350 |
| 147 E51032 | Lucerne | 908 | - | - | - | 908 |
| 147 SRF08CX301 | Lucerne | 383,055 | 73,597 | 177 | (66,760) | 390,069 |
| 148 E51059 | Armstrong | 190,577 | 248,598 | 10 | (235,957) | 203,228 |
| 148 E51044 | Armstrong-RDP | (16) | - | - | (44) | (60) |
| 142 E51063 | Mountain | 2,401 | - | - | (40) | 2,361 |
| 149 SRF02C316 | Coast Springs | 211,418 | 26,602 | 157 | (88,878) | 149,299 |

Note:

135 -Arden (E51013) Loan balance paid in full; Account to close; Still has a loan with Cal Water; Surcharge is still collecting.

136 -Bodfish (E51036) Loan balance paid in full; Account to close

148 - Armstrong (E51059) paid in full; Account to be close; Refund excessive Surcharge Collected.

4. Account information:

See Item 1: Current Fiscal Agent

SCHEDULE A-24 (a)
CLASS A WATER COMPANIES
SAFE DRINKING WATER BOND ACT DATA

5. Plant amounts included in Schedule A-1a, Account No. 101 -- Water Plant in Service which were funded using SDWBA funds:

| Line No. | Acct. No. | Title of Account (a) | Balance Beginning of Year (b) | Plant Additions During Year (c) | Plant Retirements During Year (d) | Other Debits or (Credits) (e) | Balance End of Year (f) |
|----------|-----------|------------------------------|-------------------------------|---------------------------------|-----------------------------------|-------------------------------|-------------------------|
| 1 | | NON-DEPRECIABLE PLANT | | | | | |
| 2 | 3010 | Intangible plant | | | | | - |
| 3 | 3061 | Land | 8,450 | - | - | - | 8,450 |
| 4 | | Total non-depreciable plant | 8,450 | - | - | - | 8,450 |
| 5 | | DEPRECIABLE PLANT | | | | | |
| 6 | 3150 | Wells-Supply Plant | 602,751 | - | - | - | 602,751 |
| 7 | 3240 | Pumping Equipment | 137,194 | - | - | - | 137,194 |
| 8 | 3310 | Struct & Improve-Treat Plant | - | - | - | - | |
| 9 | 3320 | Water Treatment Equipment | 8,180,260 | - | (1,850) | - | 8,178,410 |
| 10 | 3420 | Reservoirs & Tanks | 1,157,010 | - | - | - | 1,157,010 |
| 11 | 3433 | Steel-Trans & Distrib Mains | 3,374 | - | - | - | 3,374 |
| 12 | 3434 | All Other-Trans & Dist Mains | 559,273 | - | - | - | 559,273 |
| 13 | 3436 | Plastic Pipe-T & D Mains | 281,450 | - | - | - | 281,450 |
| 14 | 3450 | Services-Trans & Distr Mains | - | - | - | - | - |
| 15 | 3460 | Meters & Meter Boxes | 707 | - | - | - | 707 |
| 16 | 3480 | Hydrants-T & D Mains | 4,824 | - | - | - | 4,824 |
| 17 | | | | | | | |
| 18 | | | | | | | |
| 19 | | Total depreciable plant | 10,926,843 | - | (1,850) | - | 10,924,993 |
| 20 | | Total water plant in service | 10,935,293 | - | (1,850) | - | 10,933,443 |

| |
|---|
| SCHEDULE A-25 Account No. 212 - Advances from Associated Companies NONE |
|---|

| SCHEDULE A-26 Account No. 213 - Miscellaneous Long Term Debt | | | | | | | |
|---|---------------|------------------|-----------------------------|-------------------------------|------------------|------------------------------|---------------------------|
| Nature of Obligation | Date of Issue | Date of Maturity | Principal Amount Authorized | Outstanding Per Balance Sheet | Rate of Interest | Interest Accrued During Year | Interest Paid During Year |
| Capital lease | Various | Various | 1,466,006 | 909,574 | Various | 49,975 | 64,841 |
| DWR Loan-Excess Revenue & Int | Misc | | | 643,186 | | | |
| DWR Loan-Lakeland | 1/1/1997 | 1/1/2027 | 506,869 | 296,664 | 3.37 | 10,421 | 10,421 |
| DWR Loan-Kernville | 8/6/1984 | 1/1/2020 | 454,341 | 208,943 | 7.40 | 16,791 | 16,791 |
| DWR Loan-Arden | 6/7/1979 | 7/1/2011 | 303,523 | 0 | 7.40 | 33,890 | 33,890 |
| DWR Loan-Bodfish | 1/1/1984 | 7/1/2013 | 207,558 | 0 | 7.40 | 1,147 | 1,147 |
| DWR Loan-Squirrel Mountain | 4/1/1996 | 1/1/2032 | 830,289 | 500,584 | 2.96 | 16,320 | 16,320 |
| DWR Loan-Rancho del Paradiso | 1/2001 | 7/1/2019 | 77,662 | 17,272 | 7.40 | 1,398 | 1,398 |
| DWR Loan-Armstrong | 1/2001 | 7/1/2016 | 114,227 | 0 | 7.40 | - | - |
| DWR Loan-Lucerne | 1/1/1997 | 7/1/2020 | 744,357 | 360,045 | 7.40 | 28,735 | 28,735 |
| DWR Loan-Lucerne(2) | 12/31/2009 | 12/31/2039 | 7,078,698 | 6,252,850 | 0.00 | - | - |
| DWR Loan-Coast Springs(2) | 12/31/2008 | 6/26/2028 | 494,276 | 371,906 | 1.30 | 10,370 | 10,370 |
| | | | | 9,561,023 | | 169,049 | 183,914 |

| |
|---|
| SCHEDULE A-27 Securities Issued or Assumed During Year NONE |
|---|

| SCHEDULE A-28 Account No. 220 - Notes Payable | | | | | | | |
|--|---------------|------------------|---------------------|------------------|------------------------------|---------------------------|--|
| In Favor Of | Date of Issue | Date of Maturity | Balance End of Year | Rate of Interest | Interest Accrued During Year | Interest Paid During Year | |
| Bank of America | Various | 6/26/2016 | 30,000,000 | Floating | 373,580 | 373,580 | |
| Total | | | 30,000,000 | | 373,580 | 373,580 | |

| | | |
|---|--|--------|
| SCHEDULE A-29 Account No. 223 - Payables to Associated Companies | | |
| | | Amount |
| CWS Utility Services | | (299) |
| Total | | (299) |

| SCHEDULE A-30 Account No. 230 - Other Current and Accrued Liabilities | | |
|--|-------|-----------|
| Item | | Amount |
| Unearned Revenue | | 1,464,300 |
| DWR Loan - current liability due | | 36,233 |
| DWR Loan - P&L amortization | | 151,747 |
| Legal Fee | | 553,934 |
| Escheatment Liability | | 920,516 |
| | Total | 3,126,730 |

SCHEDULE A-31
Account No. 228 - Accrued and Prepaid Taxes

| Kind of Tax | Balance Beginning of Year | | Taxes Charged During Year * | Paid During Year | Adjustments | Balance End of Year | |
|-------------------------------------|---------------------------|----------------|-----------------------------|-------------------|-------------|-----------------------------|---|
| | Taxes Accrued | Prepaid Taxes | | | | Taxes Accrued (Account 228) | Prepaid Taxes (Included in Account 132) |
| Taxes on real and personal property | - | 132,712 | 9,377,165 | 9,334,680 | | | 175,196 |
| State corporation franchise tax | - | - | (2,954,776) | (2,954,776) | | | - |
| State unemployment insurance tax | 8,810 | - | 337,388 | 337,060 | | 9,139 | - |
| Other state and local taxes | 3,428,248 | - | 4,360,624 | 4,243,863 | | 3,545,008 | - |
| Federal unemployment insurance tax | 857 | - | 113,451 | 91,862 | | 22,446 | - |
| FICA | (9,547) | - | 4,426,947 | 4,421,154 | | (3,754) | - |
| Federal income taxes | - | - | 24,532,723 | 24,532,723 | | | - |
| Payroll allocation | - | - | - | - | | - | - |
| TOTAL | 3,428,369 | 132,712 | 40,193,522 | 40,006,567 | - | 3,572,840 | 175,196 |

| SCHEDULE A-32 | | | |
|--|--|--------------------|--------------------|
| Account No. 241 - Advances for Construction | | | |
| Line No. | (a) | (b) | Amount (c) |
| 1 | Balance Beginning of Year | XXXXXXXXXXXXXXXXXX | 185,902,280 |
| 2 | Additions during year | XXXXXXXXXXXXXXXXXX | 3,691,301 |
| 3 | Subtotal - beginning balance plus additions | XXXXXXXXXXXXXXXXXX | 189,593,581 |
| 4 | Charges during year: | XXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXX |
| 5 | Refunds | XXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXX |
| 6 | Percentage of revenue basis | - | XXXXXXXXXXXXXXXXXX |
| 7 | Proportionate cost basis | 6,814,044 | XXXXXXXXXXXXXXXXXX |
| 8 | Present worth basis | | XXXXXXXXXXXXXXXXXX |
| 9 | Total refunds | 6,814,044 | XXXXXXXXXXXXXXXXXX |
| 10 | Transfers to Acct. 265, Contributions in Aid of Construction | XXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXX |
| 11 | Due to expiration of contracts | - | XXXXXXXXXXXXXXXXXX |
| 12 | Due to present worth discount | | XXXXXXXXXXXXXXXXXX |
| 13 | Total transfers to Acct. 265 | - | XXXXXXXXXXXXXXXXXX |
| 14 | Securities Exchanged for Contracts | - | XXXXXXXXXXXXXXXXXX |
| 15 | Subtotal - Charges during year | 6,814,044 | XXXXXXXXXXXXXXXXXX |
| 16 | Balance end of year | XXXXXXXXXXXXXXXXXX | 182,779,537 |
| If stock, bonds, etc., were issued in exchange for construction advance contracts give detail below: | | | |
| 17 | Not Applicable | | |
| 18 | | | |
| 19 | | | |
| 20 | | | |
| 21 | | | |
| 22 | | | |
| 23 | | | |
| 24 | | | |
| 25 | | | |

| SCHEDULE A-33 | | |
|--|---|---------------------|
| Account No. 242 - Other Deferred Credits | | |
| Item | | Balance End of Year |
| 26 | Deferred Revenue Contributions-Federal | (719,293) |
| 27 | Deferred Revenue Contributions-California | 1,487,492 |
| 28 | Unamortized Investment Tax Credit | 2,105,986 |
| 29 | Deferred Federal Income tax | 177,919,943 |
| 30 | Deferred State Income tax | 64,647,156 |
| 31 | Fed Tax Regul Liab | 25,309,391 |
| 32 | State Tax Regul Liab | (642,368) |
| 33 | Rate support fund activities | (139,347) |
| 34 | Reg Liab-Conservation Program | 6,291,388 |
| 35 | Balancing Memo Account Liab | 2,819,369 |
| 36 | WRAM/MCBA long-term payable | 905,648 |
| 37 | LT Liability-Pension | 116,323,700 |
| 38 | Reclaim Water Contribution | 1,150,565 |
| 39 | Reg Liab-Well Retirement Oblig | 14,454,323 |
| 40 | Other LT Liabilities | 1,126,653 |
| 41 | LT Liabilities-PBOP | 29,127,000 |
| 42 | LT Deferred Rev - ESP | 530,509 |
| 43 | MTBE legal settlement | 5,048,722 |
| 44 | Workmans Comp-Unfunded Liab | 19,949,000 |
| 45 | Regulatory Liability - Misc. | 39,490 |
| 46 | FIN 48 liabilities | 612,308 |
| | Total | 468,347,634 |

SCHEDULE A-34
Account Nos. 254 to 258, Inclusive - Miscellaneous Reserves

| Account (a) | Balance Beginning of Year (b) | Debits | | Credits | | Balance End of Year (g) |
|----------------|--|--------------------------------|-------------------|---------------------------|-------------------|-------------------------------|
| | | Nature of Item (c) | Amount (d) | Account Charged (e) | Amount (f) | |
| 2541 | 620,867 | Uncollectable Accounts | 1,429,944 | 775 | 1,425,010 | 615,933 |
| 2560 | 1,114,775 | Injury & damages | 1,848,912 | 794 | 2,042,566 | 1,308,429 |
| Subtotal | 1,735,642 | | 3,278,856 | | 3,467,576 | 1,924,362 |
| 2573 | 2,812,066 | Group Health Plan | 14,661,957 | 795 | 15,000,000 | 3,150,109 |
| 2575 | 1,648,133 | Workers' Compensation | 1,249,054 | 794 | 1,434,921 | 1,834,000 |
| 2576 | (22,936) | Retiree Group Health Plan | 7,737,106 | 795 | 7,752,000 | (8,042) |
| Subtotal | 4,437,263 | | 23,648,117 | | 24,186,921 | 4,976,067 |
| 2582 | 243,524 | Obsolete Material Inventory | 64,995 | 754 753 | 49,225 12,306 | 240,060 |
| Subtotal | 243,524 | | 64,995 | | 61,531 | 240,060 |
| TOTAL | 6,416,429 | | 26,991,969 | | 27,716,028 | 7,140,489 |

SCHEDULE A -35
Account No. 265 - Contributions in Aid of Construction

| Line No. | Item (a) | Total All Columns (b) | Subject to Amortization | | Not Subject to Amortization | |
|----------|---|-----------------------|---|---------------------|--|--|
| | | | Property in Service After Dec. 31, 1954 | | Property Retired Before Jan. 1, 1955 (e) | Depreciation Accrued through Dec. 31, 1954 on Property in Service at Dec. 31, 1954 (f) |
| | | | Depreciable (c) | Non-Depreciable (d) | | |
| 1 | Balance beginning of year | 130,121,123 | 129,900,988 | 159,491 | - | 60,644 |
| 2 | Add: Credits to account during year | xxxxxxx.xx | xxxxxxx.xx | xxxxxxx.xx | xxxxxxx.xx | xxxxxxx.xx |
| 3 | Contributions received during year | 15,168,393 | 15,168,393 | | | |
| 4 | Other credits | 18,320 | 18,320 | | | |
| 5 | Total credits | 15,168,393 | 15,186,712 | | | |
| 6 | Deduct: Debits to account during year | xxxxxxx.xx | xxxxxxx.xx | xxxxxxx.xx | xxxxxxx.xx | xxxxxxx.xx |
| 7 | Depreciation charges for year | 5,189,834 | 5,189,834 | xxxxxxx.xx | xxxxxxx.xx | xxxxxxx.xx |
| 8 | Nondepreciable donated property retired | xxxxxxx.xx | xxxxxxx.xx | | xxxxxxx.xx | xxxxxxx.xx |
| 9 | Other debits | | | | | |
| 10 | Total debits | 5,189,834 | 5,189,834 | | | |
| 11 | Balance end of year | 140,118,002 | 139,897,867 | 159,491 | - | 60,644 |

SCHEDULE B-1
Account No. 501 - Operating Revenues

| Acct. No. | ACCOUNT (a) | Amount Current Year (b) | Amount Preceding Year (c) | Net Change During Year Show Decrease in (Brackets) (d) |
|-----------|---|-------------------------------|---------------------------------|--|
| I | WATER SERVICE REVENUES | | | |
| 601 | Metered sales to general customers | | | |
| 601.1 | Commercial sales | 318,680,285 | 302,202,114 | 16,478,171 |
| 601.2 | Industrial sales | 117,349,609 | 112,896,256 | 4,453,353 |
| 601.3 | Sales to public authorities | 28,754,271 | 27,281,601 | 1,472,670 |
| | Sub-total | 464,784,165 | 442,379,971 | 22,404,194 |
| 602 | Unmetered sales to general customers | | | |
| 602.1 | Commercial sales | 25,815,010 | 29,285,149 | (3,470,139) |
| 602.2 | Industrial sales | 18,300 | 18,299 | 1 |
| 602.3 | Sales to public authorities | 24 | (5,042) | 5,066 |
| | Sub-total | 25,833,334 | 29,298,406 | (3,465,072) |
| 603 | Sales to irrigation customers | | | |
| 603.1 | Metered sales | 195,652 | 170,412 | 25,240 |
| 603.2 | Unmetered sales | | | |
| | Sub-total | 195,652 | 170,412 | 25,240 |
| 604 | Private fire protection service | 4,948,190 | 4,889,284 | 58,906 |
| 605 | Public fire protection service | 302,669 | 293,628 | 9,041 |
| 606 | Sales to other water utilities | 34,520 | 31,579 | 2,941 |
| 607 | Sales to governmental agencies by contracts | | | |
| 608 | Interdepartmental sales | | | |
| 609 | Other sales or service | 10,009,830 | 6,086,418 | 3,923,412 |
| | WRAM adjustment | 42,967,005 | 54,729,829 | (11,762,824) |
| | MCBA adjustment | (9,160,278) | (23,046,155) | 13,885,877 |
| | WRAM/MCBA Interest | 53,803 | 98,207 | (44,404) |
| | Sub-total | 49,155,739 | 43,082,791 | 6,072,948 |
| | Total water service revenues | 539,968,890 | 514,931,580 | 25,037,310 |
| II | OTHER WATER REVENUES | | | |
| 611 | Miscellaneous service revenues | 1,477,450 | 1,462,955 | 14,495 |
| 612 | Rent from water property | 10,746 | 4,404 | 6,342 |
| 613 | Interdepartmental rents | | | |
| 614 | Other water revenues | 155,679 | 145,495 | 10,184 |
| | Total other water revenues | 1,643,875 | 1,612,855 | 31,020 |
| | Total Operating Revenues | 541,612,765 | 516,544,435 | 25,068,330 |

SCHEDULE B-1a

Operating Revenues Apportioned to Cities and Towns

| | Location | Operating Revenues |
|-------------------------|---------------------------|--------------------|
| Operations by district: | Bakersfield | 70,538,672 |
| | Bear Gulch | 39,439,211 |
| | Chico | 21,891,569 |
| | Dixon | 2,522,132 |
| | East Los Angeles | 31,278,202 |
| | Hermosa-Redondo | 26,952,125 |
| | King City | 2,962,499 |
| | Livermore | 19,782,169 |
| | Los Altos | 26,177,831 |
| | Marysville | 3,760,993 |
| | Oroville | 4,381,353 |
| | Salinas | 27,003,335 |
| | Selma | 4,564,468 |
| | Stockton | 37,203,400 |
| | Visalia | 26,358,216 |
| | Willows | 2,198,570 |
| | Palos Verdes | 42,330,248 |
| | Westlake | 18,822,867 |
| | Dominguez | 59,594,454 |
| | Antelope Valley | 2,133,805 |
| | Kern River Valley | 5,464,890 |
| | Redwood Valley | 3,261,642 |
| | Bayshore | 62,838,669 |
| | Grand Oaks | 22,679 |
| | Pension,ICBA,Conservation | 382,024 |
| | Deferred WRAM | (253,260) |
| | Total | 541,612,765 |

SCHEDULE B-2
Account 502 - Operating Expenses - Class A, B, and C Water Utilities

| Line No. | Acct. No. | ACCOUNT | Amount Current Year | Amount Preceding Year | Net Change During Year |
|----------|-----------|---|---------------------|-----------------------|------------------------|
| 1 | | I SOURCE OF SUPPLY EXPENSE | | | |
| 2 | | Operation | | | |
| 3 | 701 | Operation supervision and engineering | 982,728 | 611,195 | 371,533 |
| 4 | 701 | Operation supervision, labor and expenses | | | |
| 5 | 702 | Operation labor and expense | 108,812 | 323,223 | (214,411) |
| 6 | 703 | Miscellaneous expenses | 9,941,533 | 9,692,806 | 248,727 |
| 7 | 704 | Purchased water | 179,123,224 | 157,035,907 | 22,087,317 |
| 8 | | Maintenance | | | |
| 9 | 706 | Maintenance supervision and engineering | 165,718 | 127,437 | 38,281 |
| 10 | 706 | Maintenance of structures and facilities | | | |
| 11 | 707 | Maintenance of structures and improvements | 917 | 25,062 | (24,145) |
| 12 | 708 | Maintenance of collect and impound reservoirs | 8,168 | 8,168 | - |
| 13 | 708 | Maintenance of source of supply facilities | | | |
| 14 | 709 | Maintenance lake, river and other intakes | - | 1,000 | (1,000) |
| 15 | 710 | Maintenance of springs and tunnels | | | |
| 16 | 711 | Maintenance of wells | 265,411 | 317,285 | (51,874) |
| 17 | 712 | Maintenance of supply mains | - | (36) | 36 |
| 18 | 713 | Maintenance of other source of supply plant | 9,093 | 4,488 | 4,605 |
| 19 | | Total source of supply expense | 190,605,604 | 168,146,534 | 22,459,070 |
| 20 | | II PUMPING EXPENSES | | | |
| 21 | | Operation | | | |
| 22 | 721 | Operation supervision and engineering | 5,169,426 | 1,153,192 | 4,016,234 |
| 23 | 721 | Operation supervision, labor and expenses | | | |
| 24 | 722 | Power production labor and expenses | 502 | 4,715 | (4,213) |
| 25 | 722 | Power production labor, expenses and fuel | | | |
| 26 | 723 | Fuel for power production | 8,447 | 6,708 | 1,739 |
| 27 | 724 | Pumping labor and expenses | 848,085 | 4,401,998 | (3,553,913) |
| 28 | 725 | Miscellaneous expenses | 1,326,219 | 1,443,398 | (117,179) |
| 29 | 726 | Fuel or power purchased for pumping | 22,465,048 | 20,983,274 | 1,481,774 |
| 30 | | Maintenance | | | |
| 31 | 729 | Maintenance supervision and engineering | 1,805,936 | 405,204 | 1,400,732 |
| 32 | 729 | Maintenance of structures and facilities | | | |
| 33 | 730 | Maintenance of structures and improvements | 226,624 | 454,200 | (227,575) |
| 34 | 731 | Maintenance of power production equipment | | | |
| 35 | 732 | Maintenance of pumping equipment | 1,113,868 | 2,727,065 | (1,613,197) |
| 36 | 733 | Maintenance of other pumping plant | 18,876 | 16,332 | 2,544 |
| 37 | | Total pumping expense | 32,983,031 | 31,596,086 | 1,386,945 |
| 38 | | III WATER TREATMENT EXPENSES | | | |
| 39 | | Operation | | | |
| 40 | 741 | Operation supervision and engineering | 4,350,274 | 311,520 | 4,038,754 |
| 41 | 741 | Operation supervision, labor and expenses | | | |
| 42 | 742 | Operation labor and expense | 4,072,946 | 7,619,758 | (3,546,812) |
| 43 | 743 | Miscellaneous expenses | 807,639 | 621,945 | 185,694 |
| 44 | 744 | Chemicals and filtering materials | 2,162,439 | 2,481,224 | (318,785) |
| 45 | 745 | Water Treatment Alloc In/Out | (252,497) | (139,681) | (112,816) |
| 46 | 746 | Maintenance supervision and engineering | 705,280 | 96,842 | 608,438 |
| 47 | 746 | Maintenance of structures and facilities | | | |
| 49 | 747 | Maintenance of structures and improvements | (841) | 5,784 | (6,625) |
| 50 | 748 | Maintenance of water treatment equipment | 338,877 | 773,725 | (434,848) |
| 51 | | Total water treatment expenses | 12,184,116 | 11,771,116 | 413,000 |
| 52 | | | | | |
| 53 | | | | | |
| 54 | | | | | |

SCHEDULE B-2
Account 502 - Operating Expenses - Class A, B, and C Water Utilities (Continued)

| Line No. | Acct. No. | ACCOUNT | Amount Current Year | Amount Preceding Year | Net Change During Year |
|----------|-----------|---|---------------------|-----------------------|------------------------|
| 1 | | IV TRANS. AND DIST. EXPENSES | | | |
| 2 | | Operation | | | |
| 3 | 751 | Operation supervision and engineering | 7,207,526 | 1,647,838 | 5,559,687 |
| 4 | 751 | Operation supervision, labor and expenses | | | |
| 5 | 752 | Storage facilities expenses | 495,602 | 967,063 | (471,461) |
| 6 | 752 | Operation labor and expenses | | | |
| 7 | 753 | Transmission and distribution lines expenses | 1,907,547 | 4,367,607 | (2,460,059) |
| 8 | 754 | Meter expenses | 624,954 | 2,099,722 | (1,474,768) |
| 9 | 755 | Customer installation expenses | 213,166 | 762,128 | (548,962) |
| 10 | 756 | Miscellaneous expenses | 2,128,956 | 3,374,647 | (1,245,691) |
| 11 | | Maintenance | | | |
| 12 | 758 | Maintenance supervision and engineering | 5,414,662 | 596,632 | 4,818,030 |
| 13 | 758 | Maintenance of structures and plant | | | |
| 14 | 759 | Maintenance of structures and improvements | 1,332 | 29,325 | (27,993) |
| 15 | 760 | Maintenance of reservoirs and tanks | 234,710 | 431,584 | (196,874) |
| 16 | 761 | Maintenance of trans. and distribution mains | 2,512,446 | 4,978,617 | (2,466,171) |
| 17 | 761 | Maintenance of mains | | | |
| 18 | 762 | Maintenance of fire mains | | | |
| 19 | 763 | Maintenance of services | 2,391,412 | 4,202,698 | (1,811,287) |
| 20 | 763 | Maintenance of other trans. and distribution plant | | | |
| 21 | 764 | Maintenance of meters | 663,794 | 1,718,357 | (1,054,563) |
| 22 | 765 | Maintenance of hydrants | 218,096 | 565,160 | (347,064) |
| 23 | 766 | Maintenance of miscellaneous plant | 8,833 | 113,928 | (105,095) |
| 24 | | Total transmission and distribution expenses | 24,023,036 | 25,855,306 | (1,832,270) |
| 25 | | V CUSTOMER ACCOUNT EXPENSES | | | |
| 26 | | Operation | | | |
| 27 | 771 | Supervision | 11,638,281 | 1,436,395 | 10,201,886 |
| 28 | 771 | Supervision meter reading, other customer acct. exp | | | |
| 29 | 772 | Meter reading expenses | 384,280 | 4,225,902 | (3,841,622) |
| 30 | 773 | Customer records and collection expenses | 6,163,355 | 12,349,168 | (6,185,813) |
| 31 | 773 | Customer records and accounts expenses | | | |
| 32 | 774 | Miscellaneous customer accounts expenses | 12,263,454 | 19,292,825 | (7,029,371) |
| 33 | 775 | Uncollectable accounts | 1,425,010 | 1,462,075 | (37,065) |
| 34 | 776 | Cust Acct Allocation In/Out | (2,299,569) | (1,893,886) | (405,682) |
| 35 | | Total customer account expenses | 29,574,812 | 36,872,479 | (7,297,667) |
| 36 | | VI SALES EXPENSES | | | |
| 37 | | Operation | | | |
| 38 | 781 | Supervision | N/A | N/A | |
| 39 | 781 | Sales expenses | N/A | N/A | |
| 40 | 782 | Demonstrating and selling expenses | N/A | N/A | |
| 41 | 783 | Advertising expenses | N/A | N/A | |
| 42 | 784 | Miscellaneous sales expenses | N/A | N/A | |
| 43 | 785 | Merchandising, jobbing and contract work | N/A | N/A | |
| 44 | | Total sales expenses | | | |
| 45 | | VII ADMIN AND GENERAL EXPENSES | | | |
| 46 | | Operation | | | |
| 47 | 791 | Administrative and general salaries | 17,333,461 | 13,135,306 | 4,198,155 |
| 48 | 792 | Office supplies and other expenses | 6,968,391 | 6,073,149 | 895,242 |
| 49 | 793 | Property insurance | 303,201 | 216,454 | 86,747 |
| 50 | 793 | Property insurance, injuries and damages | | | |
| 51 | 794 | Injuries and damages | 5,069,611 | 4,486,614 | 582,996 |
| 52 | 795 | Employees' pensions and benefits | 56,197,959 | 50,746,220 | 5,451,738 |
| 53 | 796 | Franchise requirements | - | - | - |
| 54 | 797 | Regulatory commission expenses | 148,994 | 203,720 | (54,726) |

| SCHEDULE B-2 | | | | | |
|---|-----------|--|---------------------|-----------------------|------------------------|
| Account 502 - Operating Expenses - Class A, B, and C Water Utilities (Continued) | | | | | |
| Line No. | Acct. No. | ACCOUNT | Amount Current Year | Amount Preceding Year | Net Change During Year |
| 1 | 798 | Miscellaneous other general expenses | 5,749,048 | 5,585,631 | 163,417 |
| 2 | 798 | Miscellaneous other general operation expenses | | | |
| 3 | 799 | Miscellaneous general expenses | (5,890,443) | 2,740,727 | (8,631,171) |
| 4 | | Maintenance | | | |
| 5 | 805 | Maintenance of general plant | 326,452 | 671,830 | (345,378) |
| 6 | | Total administrative and general expenses | 86,206,673 | 83,859,652 | 2,347,021 |
| 7 | | VIII MISCELLANEOUS | | | |
| 8 | 811 | Rents | 1,340,303 | 1,360,231 | (19,929) |
| 9 | 812 | Administrative expenses transferred - Cr. | (2,645,765) | (2,810,587) | 164,822 |
| 10 | 907 | Vacation/Sick leave | | | - |
| 11 | 908 | Floating holiday | | | - |
| 12 | | Total miscellaneous | (1,305,463) | (1,450,356) | 144,893 |
| 13 | | | | | |
| 14 | | TOTAL OPERATING EXPENSES | 374,271,810 | 356,650,817 | 17,620,992 |

| SCHEDULE B-3 | |
|---|--|
| Account 506 - Property Losses Chargeable to Operations | |
| N/A | |

SCHEDULE B-4
Account 507 - Taxes Charged During Year

| Kind of Tax (A) | Total Taxes Charged During Year (B) | Water | Nonutility | Other | |
|-------------------------------|--|----------------------|-----------------------|-----------------------|--------------------|
| | | (Account 507) (C) | (Account 5270) (D) | (Account 5371) (E) | Capitalized (F) |
| Real and Property Taxes | 9,427,013 | 9,377,165 | 49,849 | | |
| State corporate Franchise Tax | (2,954,776) | (2,954,776) | | | |
| State Unemployment Tax | 337,388 | 337,388 | | | |
| Other State and Local Taxes | 4,360,624 | 4,360,624 | | | |
| Federal Unemployment Tax | 113,451 | 113,451 | | | |
| FICA | 4,426,947 | 4,426,947 | | | |
| Other Federal Tax | | | | | |
| Federal Income Tax | 24,532,723 | 24,532,723 | | | |
| Total | 40,243,371 | 40,193,522 | 49,849 | | - |

SCHEDULE B-5
Reconciliation of Reported Net Income With Taxable Income for Federal Income Taxes

See Attached

California Water Service Company
Year 2013 Monthly Tax Provision Worksheet - Federal
For the month of : 12

| | | | |
|-----------|---|----------------------|------------------|
| 1 | Net Income before income taxes (Fed/CA) | | 71,357,048 |
| 2 | Depreciation adjustments: | | |
| | Book depreciation (a/c 503000&503010) | 53,700,803 | |
| | Information systems (a/c143300) | | |
| | Transportation equipment (a/c143200) | 1,336,050 | |
| | Tax depreciation (W470) | (48,000,000) | |
| | | 7,036,853 | |
| | pre-82 excess depr book over tax | | 2,300,000 |
| | post -81 excess depr tax over book | | 4,736,853 |
| | tax repair | | (41,900,000) |
| 3 | Taxable services-ext agrmts actual | | 685,753 |
| | Taxable services-contributions actual | | 1,235,112 |
| | WRAM/MCBA | | 2,478,600 |
| | conservation/TIRBA/pension exp (balancing ac 2133xx) | | 112,920 |
| 4 | Non deductible contributions 538200 | 14,325 | 14,325 |
| | (political and/or 10% limitation) | | |
| 5 | Prior Yr CA franchise tax per return | - | - |
| 6 | Change in reserve accounts: | | |
| | legal fees, rate change, other legal | 798100 2306xx | -185797.22 |
| | bad debts | 775000 254100 | (4,509) |
| | uninsured losses | 794400 256000 | 193,654 |
| | workers compensation | 794100 257500 | 185,867 |
| | Group health plan | 795200 2573xx | 338,071 |
| | material obsolescence | 756000 258200 | (3,454) |
| | retirement benefits (SERP)-short term | 795102 222404 | 594,000 |
| | defrd comp employees | 222110 | 7,120 |
| | defrd. Director fees | 799400 222111 | 1,384,309 |
| 7 | Other adjustments: | | |
| | prepays current year adj | | (1,147,620) |
| | Property tax current year adj | | (691,990) |
| | deferred revenue amortization | 614200 248001 | (155,679) |
| | ACRS property losses | | (2,000,000) |
| | tank painting (a/c 103421) | 103421 | (7,336,071) |
| | misc exp - def comp & serp | 526080 222111 | (2,120,951) |
| | amort of retired bond premiums | 5320xx | 597,255 |
| | non deductible meals 50% | 792601 792601 | 202,678 |
| | non deductible dues & penalty | 792100 | 20,000 |
| | Sec. 162(m) employee compensation over 1million | | 269,443 |
| | | | - |
| | deferred comp | 222110 | |
| | Cost to remove net of salvage - pre82 asset only | | (200,000) |
| | QPAD | | - |
| | stock option exercise | | |
| | | E24136 | (613,333) |
| | ext agrmet refunds | E24134 | (1,285,368) |
| | | E24138 | (809,044) |
| 8 | total adjustments (2. - 7.) | -2707744.65 | (43,097,855) |
| 9 | taxable income (1. + 8.) | | 28,259,193 |
| 10 | tax- 35% of taxable income | | 9,890,717 |
| 11 | ITC Gross Amount | (0) | (31,350) |
| | YTD provision - current (a/c 2284) | | 9,859,367 |
| | YTD deferred (a/c 2499) | | 15,666,525 |
| | Total YTD provision (a/c 5073) | | 25,525,900 |

SCHEDULE B-6
Account 521 - Income from Nonutility Operations

| Description | Net Income |
|----------------------------------|--------------------|
| City of Bakersfield | (1,074,354) |
| Castlewood | (6,586) |
| Tejon-Castac | (156,524) |
| City of Montebello | (49,927) |
| City of Stockton | (27,443) |
| City of Visalia | 122,948 |
| Los Trancos | |
| Crane Ridge | 11,849 |
| Foothill Estates | 6,437 |
| Rio Hondo | 126,641 |
| West Basin | 104,248 |
| Camp Erwin Owen | 5,623 |
| River kern Mutual | 9,122 |
| Great Oaks Water Co. | 35,151 |
| Mountain Mesa Water | 16,187 |
| Rural North Vacaville | 3,780 |
| Sewer billings | 163,242 |
| Job Orders - Cal Water | 45,967 |
| City of Hawthorne, Net | 99,812 |
| City of Commerce, Net | (344,697) |
| Bakersfield Treatment Plant, Net | (278,257) |
| Totals | (1,186,780) |

| SCHEDULE B-7 | |
|---|-----------|
| Account 526 - Miscellaneous Nonoperating Revenue | |
| Description | Amount |
| Mark to market change | 2,120,951 |
| Billing for Homeserve usa | 1,893,212 |
| Royalty income | 10,927 |
| Desalter | 10,756 |
| Totals | 4,035,847 |

| SCHEDULE B-8 | |
|--|-----------|
| Account 527 - Nonoperating Revenue Deductions | |
| Description | Amount |
| Property Tax | 49,849 |
| New Business | 857,187 |
| Other | (167,070) |
| Totals | 739,966 |

| SCHEDULE B-9 | |
|---|---------|
| Account 535 - Other Interest Charges | |
| Description | Amount |
| DWR Loans | 384,568 |
| Other | 340,116 |
| Totals | 724,684 |

| SCHEDULE B-10 | |
|--|---------|
| Account 538 - Miscellaneous Income Deductions | |
| Description | Amount |
| Charitable Contributions | 351,450 |
| Community Contributions | 36,798 |
| Miscellaneous-Political Contributions | 14,325 |
| Totals | 402,573 |

SCHEDULE C-1
Engineering and Management Fees and Expenses, Etc., During Year
 Not Applicable

SCHEDULE C-2
Compensation of Individual Proprietor or Partners Included in Operating Expenses
 Not Applicable

SCHEDULE C-3
Employees and Their Compensation

(Charged to Account 502 - Operating Expenses - Schedule B-2)

| Classification | Number at End of Year | Total Salaries and Wages Paid During Year |
|---|-----------------------|---|
| Employees - Source of Supply | | |
| Employees - Pumping | | |
| Employees - Water Treatment | | |
| Employees - Transmission and Distribution | | |
| Employees - Customer account | 642 | |
| Employees - Sales | | |
| Employees - Administrative: | | |
| Officers | 12 | |
| General Office | 303 | |
| Totals | 957 | 82,073,046 |

SCHEDULE C-4
Record of Accidents During Year

See Attached

SCHEDULE C-5
Expenditures for Political Purposes

See Attached

Total

| C-4(A) Record of Accidents During Year | | | | | | | | |
|--|-------------|--------------|---------------|----------------|------------------|--------------------|--------|------------------|
| General Liability | | | | | | | | |
| Date of Loss | Emp. Killed | Emp. Injured | Public Killed | Public Injured | Co. Prop. Damage | Other Prop. Damage | Amount | Sent to Ins. Co. |
| 1/4/2013 | | | | 1 | | | | 1/4/2013 |
| 1/17/2013 | | | | | | 1 | | 1/17/2013 |
| 1/23/2013 | | | | | | 1 | | 3/27/2013 |
| 2/6/2013 | | | | | 1 | | | 2/7/2013 |
| 2/19/2013 | | | | | | 1 | | 2/21/2013 |
| 1/28/2013 | | | | | | 1 | | 2/22/2013 |
| 2/24/2013 | | | | | | 1 | | 2/25/2013 |
| 3/4/2013 | | | | | | 1 | | 3/4/2013 |
| 3/21/2013 | | | | | | 1 | | 3/21/2013 |
| 3/22/2013 | | | | | | 1 | | 3/27/2013 |
| 4/5/2013 | | | | | | 1 | | 4/5/2013 |
| 4/10/2013 | | | | | 1 | | | 4/11/2013 |
| 4/24/2013 | | | | | | 1 | | 11/12/2013 |
| 5/8/2013 | | | | | | 1 | | 5/10/2013 |
| 5/29/2013 | | | | | | 1 | | 8/6/2013 |
| 6/13/2013 | | | | | 1 | | | 9/23/2013 |
| 6/18/2013 | | | | 1 | | | | 6/27/2013 |
| 7/1/2013 | | | | | | 1 | | 7/3/2013 |
| 7/12/2013 | | | | | | 1 | | 8/14/2013 |
| 7/15/2013 | | | | | | 1 | | 7/30/2013 |
| 8/7/2013 | | | | | | 1 | | 8/30/2013 |
| 8/12/2013 (09/1998) | | | | | | 1 | | 8/29/2013 |
| 8/17/2013 | | | | | | 1 | | 9/12/2013 |
| 8/25/2013 | | | | 1 | | | | 9/13/2013 |
| 8/20/2013 | | | | | | 1 | | 8/26/2013 |
| 8/20/2013 | | | | | | 1 | | 8/26/2013 |
| 8/30/2013 | | | | | | 1 | | 9/5/2013 |
| 9/4/2013 | | | | | 1 | | | 11/4/2013 |
| 9/10/2013 | | | | | | 1 | | 11/18/2013 |
| 9/12/2013 | | | | 1 | | | | 9/17/2013 |
| 6/26/2013 | | | | | | 1 | | 9/19/2013 |
| 9/25/2013 | | | | | | 1 | | 9/26/2013 |
| 9/25/2013 | | | | | | 1 | | 11/4/2013 |
| 9/26/2013 | | | | | | 1 | | 11/4/2013 |
| 9/27/2013 | | | | | 1 | | | 10/1/2013 |
| 10/8/2013 | | | | | | 1 | | 10/22/2013 |
| 10/16/2013 | | | | | | 1 | | 10/17/2013 |
| 10/16/2013 | | | | 1 | | 1 | | 10/17/2013 |
| 10/16/2013 | | | | | | 1 | | 11/4/2013 |
| 10/18/2013 | | | | | | 1 | | 11/4/2013 |
| 11/4/2013 | | | | | | 1 | | 11/5/2013 |
| 11/4/2013 | | | | | | 1 | | 1/2/2014 |
| 11/5/2013 | | | | | | 1 | | 11/13/2013 |
| 11/15/2013 | | | | | | 1 | | 11/26/2013 |
| 11/18/2013 | | | | | | 1 | | 11/18/2013 |
| 11/21/2013 | | | | | | 1 | | 11/22/2013 |
| 11/22/2013 | | | | | | 1 | | 1/13/2014 |
| 11/22/2013 | | | | 1 | | | | 11/26/2013 |
| 12/6/2013 | | | | | | 1 | | 12/6/2013 |
| 11/30/2013 | | | | | | 1 | | 12/12/2013 |
| 11/25/2013 | | | | | | 1 | | 3/11/2014 |
| | | | | | | | | |
| | | | | | | | | |

| SCHEDULE C-5 | |
|--|--------|
| Expenditures for Political Purposes | |
| Name | Total |
| CALIFORNIA CHAMBER OF COMMERCE | 1,000 |
| SILICON VALLEY LEADERSHIP GROUP | 500 |
| STRATECON INC | 12,825 |
| Grand Total | 14,325 |

| SCHEDULE C-6 | |
|---|--|
| Loans to Directors, Officers or Shareholders | |
| Not Applicable | |

| SCHEDULE C-7 | |
|--|---------------|
| Bonuses Paid to Executives & Officers | |
| Name of Officer | Total Bonuses |
| NONE | |

CALIFORNIA WATER SERVICE COMPANY

WELL PRODUCTION - YEAR 2013

SCHEDULE D-1

| <u>District</u> | <u>Number Of Wells</u> | <u>Production (Million Gallons)</u> |
|-------------------------|----------------------------|---|
| Antelope Valley | 8 | 229.4 |
| Armstrong Valley | 4 | 40.2 |
| Bakersfield | 137 | 13,072.3 |
| Chico - Hamilton City | 71 | 8,799.4 |
| Coast Springs | 7 | 9.5 |
| Dixon | 8 | 504.1 |
| Dominguez | 10 | 2,556.9 |
| East Los Angeles | 21 | 1,435.2 |
| Grand Oak | 1 | 12.7 |
| Hawkins | 2 | 3.3 |
| Kern River Valley | 61 | 920.9 |
| Hermosa - Redondo | 3 | 651.7 |
| King City | 7 | 579.4 |
| Livermore | 12 | 869.1 |
| Los Altos - Suburban | 27 | 1,718.4 |
| Marysville | 10 | 749.9 |
| Oroville | 3 | 225.8 |
| Salinas | 37 | 6,203.4 |
| Bolsa Knolls Division | 10 | 458.6 |
| Las Lomas Division | 4 | 103.6 |
| Oak Hills Division | 3 | 124.4 |
| Indian Springs Division | 2 | 33.2 |
| Country Meadows | 2 | 0.0 |
| Selma | 0 | 0.0 |
| South San Francisco | 8 | 351.4 |
| Stockton | 52 | 1,351.8 |
| Visalia | 92 | 10,632.8 |
| Willows | 8 | 491.6 |
| TOTAL | 610 | 52,128.81 |

Purchased Water - Leased Wells

| | |
|--------------|----------|
| Bakersfield | 1 |
| Chico | 1 |
| Livermore | 1 |
| Oroville | 1 |
| Salinas | 1 |
| TOTAL | 5 |

WATER PURCHASED FOR RESALE - YEAR 2013

SCHEDULE D-1

(Million Gallons)

| <u>Purchased From</u> | <u>District</u> | <u>Purchased</u> | <u>2013 Total</u> |
|---|----------------------|------------------|------------------------|
| San Francisco Water Departmen | Bear Gulch | | 4,643.2 |
| | San Carlos | | 1,471.2 |
| | San Mateo | | 3,246.7 |
| | South San Francisco | | 2,443.9 |
| | | | <u>11,805.1</u> |
| Antelope Valley - L A county | Antelope Valley | | 0.0 |
| Antelope Valley - East Kern Water Agency | Antelope Valley | | 21.9 |
| Wrigley Well * | Antelope Valley | | 0.0 |
| West Basin | Dominguez | | 8,499.3 |
| City of Torrance | Dominguez | | 396.0 |
| Recycled | Dominguez | | 2,238.2 |
| City of Bakersfield | Bakersfield | | 0.0 |
| Verlan & Mary Wyatt * | Bakersfield | | 0.0 |
| Kern County Water Agency | Bakersfield | | 5,809.6 |
| Central Basin Municipal Water District | East Los Angeles | | 3,506.0 |
| West Basin Municipal Water District | Hermosa - Redondo | | 3,585.3 |
| West Basin Municipal Water District (Recycled) | Hermosa - Redondo | | 42.6 |
| Palos Verdes District | Hermosa - Redondo | | 0.0 |
| City of Bakersfield | Kern River Valley | | 79.1 |
| Alameda County Flood Control & Water Conservation Dist. | Livermore | | 3,324.6 |
| Ben & Bernice Mingoia * | Livermore | | 72.3 |
| Santa Clara Valley Water District | Los Altos - Suburban | | 3,324.6 |
| San Jose Water Company | Los Altos - Suburban | | 10.2 |
| Yolo County Flood Control and Water Conservation District | Lucerne | | 107.1 |
| Pacific Gas & Electric Company | Oroville | | 846.6 |
| Union Pacific Railroad Company * | Oroville | | 0.0 |
| County of Butte | Oroville | | 21.3 |
| West Basin Municipal Water District | Palos Verdes | | 6,896.7 |
| City of Daly City | South San Francisco | | 0.0 |
| Westborough County Water District | South San Francisco | | 2,443.9 |
| Stockton East Water District | Stockton | | 7,688.2 |
| Calleges | Westlake | | 2,738.9 |
| Calleges Municipal Water District (Recycled) | Westlake | | 209.8 |
| TOTAL WATER PURCHASED FOR RESALE | | | <u><u>63,667.1</u></u> |

SOURCE OF SUPPLY AND WATER DEVELOPED - 2013

Schedule D-1

| District | Diverted Into | From Stream or Creek (name) | Location of Diversion (point) | Actual Diversion for Year (Million Gal.) |
|------------|-------------------------|-----------------------------------|-------------------------------------|--|
| Bear Gulch | Bear Gulch Reservoir | Bear Gulch Creek | Woodside Ca. | 184 |

Schedule D-2

**California Water Service Company
Storage Facilities
December 31, 2013**

| District | Number of Storage Facilities | Capacity (1000 gal) |
|-----------------------|---------------------------------|------------------------|
| Antelope Valley | 11 | 1,452 |
| Bakersfield | 55 | 46,184 |
| Bear Gulch | 36 | 226,392 |
| Chico & Hamilton City | 9 | 3,875 |
| Dixon | 2 | 575 |
| Dominguez | 12 | 19,544 |
| East Los Angeles | 19 | 22,470 |
| Hermosa-Redondo | 21 | 20,211 |
| Kern River Valley | 38 | 4,921 |
| King City | 2 | 423 |
| Livermore | 23 | 13,890 |
| Los Altos-Suburban | 46 | 14,616 |
| Marysville | 6 | 880 |
| Mid Peninsula (SM) | 19 | 14,656 |
| Mid Peninsula (SC) | 19 | 5,718 |
| Oroville | 4 | 7,209 |
| Palos Verdes | 18 | 30,700 |
| Redwood Valley | 22 | 1,603 |
| Salinas | 22 | 10,000 |
| Selma | 2 | 2,000 |
| South San Francisco | 14 | 8,125 |
| Stockton | 16 | 9,989 |
| Visalia | 4 | 2,600 |
| Westlake | 6 | 21,050 |
| Willows | 2 | 850 |
| Total | 428 | 489,933 |

Total leased Storage Tanks

| District | Number of storage facility | Capacity (1000 gal) |
|--------------|-------------------------------|------------------------|
| King City | 1 | 250 |
| Salinas | 1 | 150 |
| Total | 2 | 400 |

CALIFORNIA WATER SERVICE COMPANY

ANTELOPE VALLEY DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2013

SCHEDULE D - 2

| LOCATION | DESIGNATION | FILLED FROM WHAT SOURCE | TYPE | CAPACITY (1000 gal) |
|--|------------------|----------------------------|-----------------------|------------------------|
| <u>Lancaster</u> | | | | |
| 2102 West Ave. L | Sta. 001-Tank 1 | Wells | Steel | 150 |
| | Sta. 001-Tank 2 | Wells | Steel | 150 |
| | Sta. 001-Tank 3 | Wells | Steel | 300 |
| | | | | <u>600</u> |
| <u>Fremont Valley</u> | | | | |
| 6332 Sonoma | Sta. 001-Tank 1 | Well | Steel | 84 |
| | | | | <u>84</u> |
| <u>Leona Valley</u> | | | | |
| 40200 90th St. West | Sta. 001-Tank 1 | Well, purchased water | Steel | 105 |
| | Sta. 001-Tank 2 | | Steel | 143 |
| 800 feet south southwest of the south end of 98th St. | Sta. 005-Tank 1 | System | Steel | 150 |
| | Sta. 004-Tank 2 | System | Steel | 50 |
| 1200 feet s/o Leona Ave., 1200 feet w/o 107th St. | | | | |
| 500 feet n/o North Side Dr., 3500 feet w/o 90 St. | Sta. 006-Tank 1 | System | Steel | 140 |
| | | | | <u>588</u> |
| <u>Lake Hughes</u> | | | | |
| 350 feet n/o the north end of Mt. View Rd. | Sta. 004-Tank 1 | System | Concrete | 80 |
| 500 feet SSE of the intersection of Sylvan Dr. and Austin Way | Sta. 003-Tank 1 | System | Steel | 100 |
| | | | | <u>180</u> |
| | <u><u>11</u></u> | | Total District | <u><u>1,452</u></u> |

CALIFORNIA WATER SERVICE COMPANY

BAKERSFIELD DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2013

SCHEDULE D - 2

| LOCATION | DESIGNATION | FILLED FROM WHAT SOURCE | TYPE | CAPACITY (1000 gal) |
|---|-----------------------------|----------------------------|----------------------|------------------------|
| Owens St. near Elmira | Sta. 023-Res. 2 Owens | Wells | Steel | 2,000 D |
| Skyline-River Blvd. near Panorama Dr. | Sta. 087-Tank 3 | Wells | Steel | 500 D |
| do. | Sta. 087-Tank 5 | Wells | Steel | 1,000 D |
| do. | Sta. 087-Tank 6 | Wells | Steel | 1,000 D |
| do. | Sta. 087-Tank 7 | Wells | Steel | 1,000 D |
| do. | Sta. 087-Tank 8 | Wells | Steel | 1,000 D |
| Mt. Vernon Ave. near Lindora St. | Sta. 045-Tank 1 Mt. Vernon | Wells | Steel | 500 D |
| do. | Sta. 045-Tank 2 | Wells | Steel | 1,000 D |
| do. | Sta. 045-Tank 3 | Wells | Steel | 1,000 D |
| do. | Sta. 045-Tank 4 | Wells | Steel | 2,000 D |
| do. | Sta. 045-Tank 5 | Wells | Steel | 450 D |
| Primavera and College Aves. | Sta. 073-Tank 1 Primavera | Wells | Steel | 100 D |
| do. | Sta. 073-Tank 2 | Wells | Steel | 160 D |
| do. | Sta. 073-Tank 3 | Wells | Steel | 250 D |
| do. | Sta. 073-Tank 4 | Wells | Steel | 250 D |
| do. | Sta. 073-Tank 5 | Wells | Steel | 250 D |
| Monte Vista - Mt. Vernon Ave. near Cunha | Sta. 096-Tank 2 Monte Vista | Wells | Steel | 500 D |
| do. | Sta. 096-Tank 3 | Wells | Steel | 500 D |
| do. | Sta. 096-Tank 4 | Wells | Steel | 500 D |
| do. | Sta. 096-Tank 5 | Wells | Steel | 500 D |
| Westchester near Bush St. | Sta. 082-Tank 1 Westchester | Wells | Elevated Steel | 500 D |
| Edwards near Shelley Lane | Sta. 100-Tank 1 Hillcrest | Wells | Steel | 500 D |
| do. | Sta. 100-Tank 2 | Wells | Steel | 500 D |
| do. | Sta. 100-Tank 3 | Wells | Steel | 500 D |
| do. | Sta. 100-Tank 4 | Wells | Steel | 1,000 D |
| do. | Sta. 100-Tank 5 | Wells | Steel | 1,000 D |
| University Ave. and Wenatchee Ave. | Sta. 116-Tank 1 University | Wells | Steel | 660 D |
| do. | Sta. 116-Tank 2 | Wells | Steel | 660 D |
| do. | Sta. 116-Tank 3 | Wells | Steel | 1,500 D |
| do. | Sta. 116-Tank 4 | Wells | Steel | 800 D |
| | Sta. 129-Tank 1 | Raw Water | Steel | 22 |
| | Sta. 153-Tank 1 | Raw Water | Steel | 50 |
| Panorama-Crest Alley w/o Wenatchee Ave. | Sta. 147-Tank 4 | Wells | Steel | 200 D |
| University Ave. e/o Camden St. | Sta. 148-Tank 1 | Wells | Steel | 400 D |
| do. | Sta. 148-Tank 2 | Wells | Steel | 500 D |
| Extension of Columbus Ave. | Sta. 176-Tank 1 Panorama | Wells | Steel | 5,000 D |
| do. | Sta. 176-Tank 2 | Wells | Steel | 5,000 D |
| Olive Ave. s/o Planz Rd. | Sta. 161-Tank 1 | Wells | Steel | 22 D inactive |
| Sperry w/o Don | Sta. 164-Tank 1 | Wells | Steel | 340 D |
| Olive Dr. e/o Pryor | Sta. 174-Tank 1 | Wells | Steel | 275 D |
| Alloway Ln. w/o Oswell St. | Sta. 155-Tank 1 | Wells | Steel | 500 D |
| Between Alken St. & Fruitvale Ave. n/o Meany Ave. | Sta. 188-Tank 1 | Wells | Steel | 350 D |
| Between Alken St. & Fruitvale Ave. n/o Meany Ave. | Sta. 188-Tank 2 | Wells | Steel | 1,000 D |
| S/E of Meany Ave. and Coffee Rd. | Sta. 196-Tank 1 | Wells | Steel | 340 D |
| Snow Rd. w/o Fruitvale Ave. | Sta. 194-Tank 1 | Wells | Steel | 750 D |
| Olcese System Storage | Sta. 205-Tank 1 | Treated Surface Water | Concrete | 500 D |
| do. | Sta. 213-Tank 2 | Treated Surface Water | Steel | 130 |
| do. | Sta. 209-Tank 1 | Treated Surface Water | Concrete | 500 D |
| do. | Sta. 210-Tank 1 | Treated Surface Water | Steel | 700 D |
| do. | Sta. 210-Tank 2 | Treated Surface Water | Steel | 698 D |
| do. | Sta. 213 Tank 3 | Treated Surface Water | Steel | 32 D |
| do. | Sta. 218-Tank 1 | Treated Surface Water | Concrete | 3,000 |
| E/S of Sillect ave & N/o Gilmore ave | Sta. 192-Tank1 | Wells | Steel | 50 |
| N/E Bakersfield Treatment Plant | Sta. 216, Tank 1 | Treated Surface Water | Steel | 3,000 |
| | Sta. 222 Tank-1 | Treated Surface Water | Steel | 745 |
| | 55 | | DistrictTotal | 46,184 |

CALIFORNIA WATER SERVICE COMPANY

BEAR GULCH DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2013

SCHEDULE D - 2

| LOCATION | DESIGNATION | FILLED FROM WHAT SOURCE | TYPE | CAPACITY (1000 gal) | |
|---|---------------------------------|----------------------------------|-----------------|------------------------|------------|
| Off Moore Rd. | Bear Gulch Reservoir | Surface Runoff | Earth | 215,000 | C |
| Woodside off Greer Rd. | Sta. 016-Res.1 Woodside | Treatment Plant and Purchases | Concrete | 1,112 | D |
| Woodside Highlands - Russel Ave. | Sta. 007-Tank 5 Highland | " | Redwood | 100 | D |
| Treatment Plant | Sta. 002-Tank 1 Lake | " | Steel | 250 | D |
| do. | Sta. 002-Tank 2 Lake | " | " | 500 | D |
| Off Moore Rd. | Sta.005- Tank 6 Intermediate | " | Redwood | 100 | D Inactive |
| do. | Sta. 005-Tank 8 Intermediate | " | Steel | 250 | D |
| do. | Sta. 005-Tank 9 Intermediate | " | " | 1,000 | D |
| Coombsville Way | Sta. 006-Tank 1 Coombsville | " | " | 200 | D |
| Westridge - Cevantes Rd. | Sta. 027-Tank 4 Westridge | " | " | 750 | D |
| Ormondale off Goya Rd. | Sta. 029-Tank 1 Ormondale | " | Redwood | 100 | D |
| do. | Sta. 029-Tank 2 Ormondale | " | Redwood | 100 | D |
| do. | Sta. 029-Tank 3 Ormondale | " | Steel | 150 | D |
| Woodside Knolls off Laning Ave. | Sta. 015-Tank 1 Woodside Knolls | " | Redwood | 30 | D |
| | Sta. 016 Tank 2 | " | Steel | 100 | |
| Golden Oak Dr. | Sta. 017-Tank 1 Alpine | " | Steel | 250 | D |
| Ridgeway Rd. near Crest Rd. | Sta. 019-Tank 1 Ridgeway | " | Steel | 500 | D |
| do. | Sta. 019-Tank 2 Ridgeway | " | " | 500 | D |
| Sioux Way near Cervantes Rd. | Sta. 021-Tank 1 Arrowhead | " | " | 1,000 | D |
| do. | Sta. 021-Tank 2 Arrowhead | " | " | 1,000 | D |
| Ladera off La Mesa | Sta. 028-Tank 1 Ladera | " | " | 200 | D |
| End of Wayside Rd. | Sta. 032-Tank 1 Wayside | " | " | 250 | D |
| Off Summit Springs Rd. | Sta. 025-Tank 1 Woodside Oaks | " | Redwood | 100 | D |
| Woodside Oaks - End of Summit Springs Rd. | Sta. 031-Tank 2 Summit | " | Steel | 165 | D |
| Off Canada Rd. and Raymundo | Sta. 022-Tank 1 Canada | " | Steel | 450 | D |
| Off Alpine Rd. and Saddleback | Sta. 030-Tank 1 Portola | " | " | 1,000 | D |
| Los Trancos | Sta. 034-Tank 1 | " | Concrete | 50 | |
| Los Trancos | Sta. 033-Tank 1 | " | Steel | 10 | |
| Los Trancos | Sta. 036-Tank 1 | " | Steel | 125 | |
| Los Trancos | Sta. 037-Tank 1 | " | Steel | 55 | |
| Los Trancos | Sta. 038-Tank 1 | " | Steel | 212 | |
| Los Trancos | Sta. 039-Tank 1 | " | Steel | 282 | |
| Field Yard, Skyline | Sta. 041-Tank 1 | " | Steel | 189 | |
| Field Yard, Skyline | Sta. 041-Tank 2 | " | Steel | 192 | |
| Skywood Tanks- Skyline | Sta. 042-Tank 1 | " | Steel | 60 | |
| Skywood Tanks- Skyline | Sta. 042-Tank 2 | " | Steel | 60 | |
| Total | | | | 226,392 | |
| 36 | | | District | | |

C - Collection D - Distribution

CALIFORNIA WATER SERVICE COMPANY

CHICO - HAMILTON CITY DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2013

SCHEDULE D - 2

| LOCATION | DESIGNATION | FILLED FROM WHAT SOURCE | TYPE | CAPACITY (1000 gal) |
|-------------------------------|-----------------|---|----------------|------------------------|
| <u>Chico Area</u> | | | | |
| Orient St. near First | Sta. 001-Tank 1 | Wells | Elevated Steel | 100 D |
| do. | Sta. 001-Tank 2 | Wells | Elevated Steel | 150 D |
| Second and Cherry | Sta. 003-Tank 4 | Wells | Elevated Steel | 300 D |
| Sixth Ave. near Esplanade | Sta. 008-Tank 3 | Wells | Elevated Steel | 300 D |
| California Park | Sta. 066-Tank 1 | Wells | Steel | 500 D |
| | Sta. 074-Tank 1 | Wells | Steel | 500 D |
| | Sta. 066-Tank 2 | Wells | Steel | 500 D |
| Silver Dollar Wy & Dr. M.L. K | Sta. 081-Tank 1 | Wells | Steel | 1,500 D |
| | | | Total | <u><u>3,850</u></u> |
| <u>Hamilton City Area</u> | | | | |
| First and Walsh | Sta. 001-Tank 1 | Wells | Elevated Steel | 25 D |
| | | | Total | <u><u>25</u></u> |
| | | Hamilton City Area | | |
| | <u><u>9</u></u> | Total Chico - Hamilton City District | | 3,875 |

D - Distribution

CALIFORNIA WATER SERVICE COMPANY

DIXON DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2013

SCHEDULE D - 2

| LOCATION | DESIGNATION | FILLED FROM WHAT SOURCE | TYPE | CAPACITY (1000 gal) | |
|---------------------------|-----------------|----------------------------|-----------------------|------------------------|---|
| Porter Rd. and Marvin Way | Sta. 001-Tank 1 | Wells | Elevated Steel | 75 | D |
| | Sta. 010-Tank 1 | Wells | Steel | 500 | D |
| | 2 | | Total District | 575 | |

D - Distribution

CALIFORNIA WATER SERVICE COMPANY

DOMINGUEZ DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2013

SCHEDULE D - 2

| LOCATION | DESIGNATION | FILLED FROM WHAT SOURCE | TYPE | CAPACITY (1000 gal) | |
|------------------------------|-----------------------------|------------------------------|-------|------------------------|--|
| 18800 S. Wilmington, Compton | Sta. 203-Tank 1 | System | Steel | 3,500 | |
| | Sta. 203-Tank 2 | System | Steel | 3,500 | |
| | Sta. 203-Tank 3 | System | Steel | 3,500 | |
| | Sta. 203-Tank 4 | System | Steel | 3,500 | |
| 405 Maple Ave., Torrance | Sta. 215-Tank 1 | System | Steel | 178 | |
| | Sta. 232-Tank 1 | wells to filterplant, system | Steel | 5,000 | |
| | Sta. 275-Tank 1 | System | Steel | 147 | |
| | Sta. 277-Tank 1 | System | Steel | 56 | |
| | Sta. 297-Tank 1 | System | Steel | 50 | |
| | Sta. 298-Tank 1 | Raw Water | Steel | 75 | |
| | Sta. 279-Tank 1 | Wells | Steel | 19 | |
| | Sta. 279-Tank 2 | Wells | Steel | 19 | |
| | Anchor ave,n/o 230th street | | | | |
| | | | | | |
| | 12 | | | 19,544 | |

CALIFORNIA WATER SERVICE COMPANY

EAST LOS ANGELES DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2013

SCHEDULE D - 2

| LOCATION | DESIGNATION | FILLED FROM WHAT SOURCE | TYPE | CAPACITY (1000 gal) | Updates |
|-------------------------------|--------------------|----------------------------|-----------------------|------------------------|-----------------|
| Rowan Ave. near Folsom | Sta. 004-Tank 1C | Wells & Purchases | Steel | 1,320 | |
| Rowan Ave. near Blanchard | Sta. 060-Tank 2 | Wells & Purchases | Steel | 250 | |
| Third St. near Humphrey | Sta. 023-Tank 3C | Wells & Purchases | Steel | 260 | |
| Degarmo St. | Sta. 012-Tank 4A | Wells & Purchases | Concrete Lined | 1,000 | |
| do. | Sta. 012-Tank 4B | Wells & Purchases | Steel | 1,000 | |
| Atlantic Blvd. | Sta. 061-Tank 9A | Wells & Purchases | Steel | 500 | |
| do. | Sta. 061-Tank 9B | Wells & Purchases | Steel | 500 | |
| Lincoln Ave. | Sta. 040-Tank 10A | Wells & Purchases | Steel | 1,000 | |
| do. | Sta. 040-Tank 10B | Wells & Purchases | Steel | | Demolished 2013 |
| do. | Sta. 040-Tank 10C | Wells & Purchases | Steel | 1,000 | |
| | Sta. 040-Tank 10 D | Wells & Purchases | Steel | 3,069 | Installed 2013 |
| Eastern Ave. near Posey | Sta. 042-Tank 11A | Wells & Purchases | Steel | 1,500 | |
| do. | Sta. 042-Tank 11B | Wells & Purchases | Steel | 3,000 | |
| Ferguson Dr. and Gerhart St. | Sta. 055-Tank 12 | Wells & Purchases | Steel | 500 | |
| Washington Blvd. e/o Cobb St. | Sta. 010-Tank 13A | Wells & Purchases | Steel | 500 | |
| do. | Sta. 010-Tank 13B | Wells & Purchases | Steel | 500 | |
| Telegraph Road E/O Washington | Sta. 038-Tank 1 | Raw Water | Steel | 22 | |
| do. | Sta. 038-Tank 2 | Raw Water | Steel | 22 | |
| Keppetto Ave. near Woods Ave. | Sta. 013-Tank 1 | Raw Water | Steel | 27 | |
| | Sta. 038-Res. 13 | Wells & Purchases | Steel | 0,500 | |
| | | | Total District | 22,470 | |

D - Distribution

CALIFORNIA WATER SERVICE COMPANY

HERMOSA - REDONDO DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2013

SCHEDULE D - 2

| LOCATION | DESIGNATION | FILLED FROM WHAT SOURCE | TYPE | CAPACITY (1000 gal) |
|------------------------------------|--------------------|----------------------------|-----------------------|------------------------|
| Redondo - Lucia and Rita | Sta. 026-Tank 1-B | " | Steel | 1,000.00 D |
| do. | Sta. 026-Tank 1-C | " | Steel | 1,500.00 D |
| do. | Sta. 026-Tank 1-D | " | Steel | 2,000.00 D |
| Redondo - Prospect and Anita | Sta. 029-Tank 3-B | " | Steel | 1,500.00 D |
| Redondo - Paseo de las Estrellas | Sta. 023-Tank 5-B | " | Steel | 246.00 D |
| do. | Sta. 023-Tank 5-C | " | Steel | 500.00 D |
| Hermosa - Golden Ave. and 16th St. | Sta. 027-Tank 6 | " | Steel | 1,000.00 D |
| Redondo - Calle de Arboles | Sta. 024-Tank 8-A | " | Redwood | 50.00 D |
| do. | Sta. 024-Tank 8-B | " | Redwood | 100.00 D |
| do. | Sta. 024-Tank 8-C | " | Redwood | 100.00 D |
| do. | Sta. 024-Tank 8-D | " | Redwood | 100.00 D |
| Hermosa - Golden Ave. and 16th St. | Sta. 009-Tank 9-A | " | Steel | 1,000.00 D |
| do. | Sta. 009-Tank 9-B | " | Steel | 1,000.00 D |
| do. | Sta. 009-Tank 9-C | " | Steel | 1,000.00 D |
| do. | Sta. 009-Tank 9-D | " | Steel | 2,000.00 D |
| Redondo - Rockefeller and Harkness | Sta. 005-Tank 10-A | " | Steel | 3,500.00 D |
| do. | Sta. 005-Tank 10-B | " | Steel | 3,500.00 D |
| Vanderbilt Lane | Sta. 008-Tank 1 | Raw Water | Steel | 20.00 |
| do. | Sta. 008-Tank 2 | " | Steel | 20.00 |
| Felton Lane & Robinson | Sta. 022-Tank 1 | " | Steel | 37.50 |
| Inglewood Ave. & Blaisdell Ave. | Sta. 030-Tank 1 | " | Steel | 37.50 |
| | 21 | | Total District | 20,211 |

D - Distribution

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) |
|--|-----------------|----------------------------|-----------------------|------------------------|
| <u>Arden</u> | | | | |
| 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 |
| | <u>9</u> | | | <u>936</u> |
| <u>Bodfish</u> | | | | |
| 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 |
| | <u>7</u> | | | <u>654</u> |
| <u>Kernville</u> | | | | |
| 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 |
| | <u>6</u> | | | <u>1,454.50</u> |
| <u>Lakeland</u> | | | | |
| Warren Way | Sta. 007-Tank 1 | System | Steel | 300 |
| Treatment Plant | Sta. 008-Tank 1 | Treatment Plant | Steel | 42 |
| | <u>2</u> | | | <u>342</u> |
| <u>Mountain Shadows</u> | | | | |
| 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 |
| | <u>3</u> | | | <u>86</u> |
| <u>Onyx</u> | | | | |
| | Sta. 001-Tank 1 | | Steel | 10.5 |
| Coyote | Sta. 003-Tank 2 | System | Steel | 100 |
| | Sta. 003-Tank 3 | | | 100 |
| | <u>3</u> | | | <u>210.5</u> |
| <u>Southlake</u> | | | | |
| Goat Ranch Road | Sta. 001-Tank 1 | System | Steel | 280 |
| Upper Tank | Sta. 002-Tank 1 | System | Steel | 100 |
| | <u>2</u> | | | <u>380</u> |
| <u>Squirrel Mountain</u> | | | | |
| 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 |
| | <u>3</u> | | | <u>603</u> |
| <u>Split Mountain</u> | | | | |
| 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 |
| | <u>3</u> | | | <u>255</u> |
| | <u>38</u> | | Total District | <u>4,921</u> |

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) |
|----------------------------|-----------------|----------------------------|-----------------------|------------------------|
| District Owned | | | | |
| Second St. north of Ellis | Sta. 011-Tank 1 | Wells | Elevated Steel | 100 D |
| | Sta. 013-Tank 1 | Wells | Steel | 323 |
| | <u>2</u> | | Total | <u>423</u> |
| Leased | | | | |
| City Airport - Leased Tank | Sta. 010-Tank 1 | Wells | Steel | 250 D |
| | <u>1</u> | | Total | <u>250</u> |
| | 3 | | Total District | 673 |

D - Distribution

CALIFORNIA WATER SERVICE COMPANY

LIVERMORE DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2013

SCHEDULE D - 2

| LOCATION | DESIGNATION | FILLED FROM WHAT SOURCE | TYPE | CAPACITY (1000 gal) |
|-----------------------------------|-----------------|----------------------------|-----------------------|------------------------|
| Las Positas Rd. and North Ave. | Sta. 025-Tank 3 | Wells & Purchases | Steel | 1,000 D |
| Las Positas Rd. and North Ave. | Sta. 025-Tank 2 | Wells & Purchases | Steel | 1,000 D |
| Olivina near "P" Street | Sta. 008-Tank 2 | Wells | Redwood | 100 C |
| County Rd. e/o School St. | Sta. 009-Tank 4 | Wells & Purchases | Steel | 250 C |
| Fir St. e/o Rincon | Sta. 010-Tank 1 | Wells | Redwood | 50 C |
| Kelly St. w/o Lee | Sta. 011-Tank 1 | Wells & Purchases | Redwood | 100 D |
| do. | Sta. 011-Tank 2 | Wells & Purchases | Redwood | 100 D |
| East Ave. near Madison | Sta. 013-Tank 1 | Wells & Purchases | Redwood | 50 C |
| do. | Sta. 013-Tank 2 | Wells & Purchases | Steel | 90 D |
| Olivina near Bernal | Sta. 014-Tank 1 | Wells | Redwood | 100 C |
| "H" St. s/o Seventh St. | Sta. 015-Tank 1 | Wells | Redwood | 50 C |
| College Ave. and "K" St. | Sta. 016-Tank 1 | Wells & Purchases | Redwood | 100 D |
| Maderia Way near Estates | Sta. 018-Tank 1 | Wells & Purchases | Steel | 500 D |
| do. | Sta. 018-Tank 2 | Wells & Purchases | Steel | 250 D |
| Elm between "O" & "N" Streets | Sta. 019-Tank 1 | Wells | Redwood | 100 C |
| Pleasanton Rd. w/o Arroyo Mocho | Sta. 020-Tank 1 | Wells | Redwood | 50 C |
| Blair Ave. near Barcelona | Sta. 022-Tank 1 | Wells & Purchases | Steel | 500 D |
| do. | Sta. 022-Tank 2 | Wells & Purchases | Steel | 1,000 D |
| Mocho between Florence and Geneva | Sta. 023-Tank 1 | Wells & Purchases | Steel | 2,500 D |
| do. | Sta. 023-Tank 2 | Wells & Purchases | Steel | 2,500 D |
| | Sta. 029-Tank 1 | Wells & Purchases | Steel | 1,500 D |
| | Sta. 029-Tank 2 | Wells & Purchases | Steel | 1,500 D |
| Waverly - North of Waverly Lane | Sta. 030-Tank 1 | Wells & Purchases | Concrete | 500 D |
| | 23 | | Total District | 13,890 |

C - Collection D - Distribution

CALIFORNIA WATER SERVICE COMPANY

LOS ALTOS - SUBURBAN DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2013

SCHEDULE D - 2

| LOCATION | DESIGNATION | FILLED FROM WHAT SOURCE | TYPE | CAPACITY (1000 gal) | |
|--------------------------------------|-----------------|----------------------------|-----------------------|------------------------|----------|
| Sunnyvale - Saratoga Rd. & Westside | Sta. 001-Tank 1 | Wells | Redwood | 100 C | |
| Grant Rd. and Portland Ave. | Sta. 002-Tank 1 | Wells | Steel | 200 C | Inactive |
| Sunshine Dr. near Springer Rd. | Sta. 004-Tank 1 | Wells | Redwood | 100 C | |
| Terrace Dr. near Corta | Sta. 007-Tank 1 | Wells & Purchases | Steel | 100 D | |
| Loyola Dr. & Eloise | Sta. 008-Tank 3 | Wells & Purchases | Redwood | 130 D | |
| do. | Sta. 008-Tank 2 | Wells & Purchases | " | 100 D | |
| Beechwood Dr. near Aspen | Sta. 009-Tank 1 | Wells & Purchases | Steel | 1,000 D | |
| Magdalena near Blander | Sta. 010-Tank 2 | Wells & Purchases | " | 250 D | |
| R.O.W. off St. Joseph Ave. | Sta. 014-Tank 1 | Wells & Purchases | " | 1,000 D | |
| do. | Sta. 014-Tank 2 | Wells & Purchases | " | 1,000 D | |
| Newcastle Dr. and Coleen Dr. | Sta. 015-Tank 1 | Wells | Redwood | 68 C | |
| Levin Ave. | Sta. 017-Tank 1 | Wells | " | 50 C | |
| Brookmill Rd. | Sta. 018-Tank 1 | Wells | " | 68 C | |
| Highland Ct. near Yorkshire Dr. | Sta. 019-Tank 1 | Wells & Purchases | Steel | 250 D | |
| Hartung Ave. near Lilliam Ave. | Sta. 020-Tank 1 | Wells | Redwood | 50 C | |
| | Sta. 021 Tank-2 | Wells | Redwood | 55 | 50 |
| Oak Ave. w/o Truman Ave. | Sta. 022-Tank 1 | Wells | " | 50 C | |
| Fremont Ave. and Cordilleras | Sta. 027-Tank 1 | Wells | " | 50 C | |
| Wolf Rd. near Vicksburg Dr. | Sta. 029-Tank 1 | Wells | " | 50 C | |
| Hollenbeck n/o Fremont | Sta. 030-Tank 1 | Wells | " | 50 C | |
| Fremont near Highway 9 | Sta. 031-Tank 1 | Wells | " | 50 C | |
| East end Oak Ln. | Sta. 032-Tank 1 | Wells | " | 50 C | |
| R.O.W. off Foothill Blvd. | Sta. 033-Tank 1 | Wells & Purchases | Steel | 80 D | |
| do. | Sta. 033-Tank 2 | Wells & Purchases | " | 80 D | |
| Portal Ave. & Junipero Serra Freeway | Sta. 034-Tank 1 | Wells | Concrete | 40 C | |
| First and Griffin St. | Sta. 104-Tank 1 | Wells | Steel | 50 C | |
| Pinecrest off De Bell Dr. | Sta. 113-Tank 1 | Wells & Purchases | Steel | 250 D | |
| O'Keefe Rd. | Sta. 114-Tank 1 | Wells & Purchases | Steel | 500 D | |
| O'Keefe Rd. | Sta. 114-Tank 2 | Wells & Purchases | Steel | 500 D | |
| Valencia Dr. and Jardin Dr. | Sta. 115-Tank 1 | Wells | Redwood | 68 C | |
| R.O.W. off Blandor Way | Sta. 028-Tank 2 | Wells & Purchases | Steel | 250 D | |
| do. | Sta. 028-Tank 3 | Wells & Purchases | Steel | 250 D | |
| R.O.W. off Mora Dr. | Sta. 041-Tank 2 | Wells & Purchases | Steel | 500 D | |
| Burke Ave. and Sunset Dr. | Sta. 111-Tank 1 | Wells & Purchases | Steel | 250 D | |
| R.O.W. off Vineyard Dr. | Sta. 042-Tank 1 | Wells & Purchases | Steel | 2,000 D | |
| do. | Sta. 042-Tank 2 | Wells & Purchases | Steel | 1,500 D | |
| do. | Sta. 042-Tank 3 | Wells & Purchases | Steel | 2,000 D | |
| Los Altos Heights | Sta. 040-Tank 1 | Wells & Purchases | Redwood | 50 D | |
| Robleda Heights | Sta. 118-Tank 1 | Wells & Purchases | Redwood | 30 D | |
| Olive Tree Hill Station 37 | Sta. 037-Tank 1 | Wells & Purchases | Redwood | 72 D | |
| Distel Dr. off Alvarado Ave. | Sta. 119-Tank 1 | Wells & Purchases | Steel | 250 D | |
| do. | Sta. 119-Tank 2 | Wells & Purchases | Steel | 250 D | |
| Portola Ave. & Pleasant Way | Sta. 121-Tank 1 | Wells & Purchases | Steel | 125 D | |
| do. | Sta. 121-Tank 2 | Wells & Purchases | Steel | 250 D | |
| do. | Sta. 121-Tank 3 | Wells & Purchases | Steel | 250 D | |
| End of Van Buren Ave. | Sta. 123-Tank 1 | Wells & Purchases | Steel | 200 D | |
| | 46 | | Total District | 14,616 | |

C - Collection D - Distribution

CALIFORNIA WATER SERVICE COMPANY

MARYSVILLE DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2013

SCHEDULE D - 2

| LOCATION | DESIGNATION | FILLED FROM WHAT SOURCE | TYPE | CAPACITY (1000 gal) |
|---------------------------|-------------------|----------------------------|-----------------------|------------------------|
| Swezy St. | Sta. 010-Tank 2 | Wells | Elevated Steel | 300 D |
| | Sta.010-Tank 3 | Backwash Tank | Steel | 25 |
| Nadene Drive & Cheim Blvd | Sta. 014 Tank 1 | Backwash Tank | Steel | 20 |
| | Sta. 011 - Tank 1 | Backwash Tank | Steel | 15 |
| Ellis Lake Drive | Sta. 015 - Tank 1 | Wells | Welded Steel | 500 |
| Ellis Lake Drive | Sta. 015 - Tank 2 | Backwash Tank | Welded Steel | 20 |
| | 6 | | Total District | 880 |

D - Distribution

CALIFORNIA WATER SERVICE COMPANY

MID-PENINSULA / SAN MATEO DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2013

SCHEDULE D - 2

| LOCATION | DESIGNATION | WHAT SOURCE | TYPE | (1000 gal) |
|-----------------------------------|-----------------|-------------|-----------------------|---------------|
| Crystal Springs Rd. at Park Blvd. | Sta. 006-Res. 1 | Purchases | Brick | 2,290 D |
| Borel - Off Alameda de Las Pulgas | Sta. 033-Tank 1 | " | Steel | 300 D |
| do. | Sta. 033-Tank 2 | " | " | 500 D |
| Wilshire Ave. | Sta. 017-Tank 1 | " | " | 500 D |
| do. | Sta. 017-Tank 2 | " | " | 500 D |
| do. | Sta. 017-Tank 3 | " | " | 500 D |
| Lincoln Ave. & Newlands Ave. | Sta. 025-Tank 1 | " | Redwood | 100 D |
| do. | Sta. 025-Tank 2 | " | Steel | 250 D |
| do. | Sta. 025-Tank 3 | " | " | 250 D |
| Baywood Park - Parrott Dr. | Sta. 031-Tank 1 | " | " | 216 D |
| Hillsdale Blvd. | Sta. 023-Tank 1 | " | " | 1,000 D |
| 28th Ave. near Sunset Terrace | Sta. 027-Tank 1 | " | " | 2,500 D |
| do. | Sta. 027-Tank 2 | " | " | 2,500 D |
| R.O.W. off Yorktown Rd. | Sta. 032-Tank 1 | " | " | 250 D |
| do. | Sta. 032-Tank 2 | " | " | 500 D |
| do. | Sta. 024-Tank 1 | " | " | 500 D |
| do. | Sta. 024-Tank 2 | " | " | 500 D |
| R.O.W. off Murphy Dr. | Sta. 030-Tank 1 | " | " | 500 D |
| End of Broadview Ct. | Sta. 029-Tank 1 | " | " | 1,000 D |
| | 19 | | Total District | 14,656 |

D - Distribution

CALIFORNIA WATER SERVICE COMPANY

MID-PENINSULA / SAN CARLOS DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2013

SCHEDULE D - 2

| LOCATION | DESIGNATION | FILLED FROM WHAT SOURCE | TYPE | CAPACITY (1000 gal) |
|---------------------------------|-----------------|----------------------------|-----------------------|------------------------|
| Chestnut St., Manzanita Ave. | Sta. 123-Tank 3 | Purchases | Steel | 250 D |
| Chestnut St., Manzanita Ave. | Sta. 123-Tank 4 | " | " | 425 D |
| White Oaks - Hilltop Dr. | Sta. 103-Tank 1 | " | Concrete | 165 D |
| Highland - Northan | Sta. 106-Tank 2 | " | Steel | 250 D |
| do. | Sta. 106-Tank 3 | " | " | 500 D |
| Club Dr. near Oakley | Sta. 109-Tank 1 | " | Concrete | 50 D |
| do. | Sta. 109-Tank 2 | " | Steel | 250 D |
| Shelford and Lyndhurst | Sta. 116-Tank 2 | " | Redwood | 100 D |
| do. | Sta. 116-Tank 3 | " | " | 100 D |
| Wingate and Winding Way | Sta. 125-Tank 1 | " | " | 50 D |
| Beverly end of Sunset Dr. | Sta. 112-Tank 1 | " | Steel | 200 D |
| do. | Sta. 112-Tank 2 | " | " | 500 D |
| do. | Sta. 112-Tank 3 | " | " | 700 D |
| Melendy Dr. | Sta. 115-Tank 1 | " | " | 250 D |
| Crestview Dr. at Leslie Dr. | Sta. 118-Tank 1 | " | Steel | 200 D |
| do. | Sta. 118-Tank 2 | " | " | 750 D |
| Melendy Dr. east of Essex Ct. | Sta. 119-Tank 1 | " | " | 400 D |
| Crestview Dr. & Los Vientos Way | Sta. 120-Tank 1 | " | " | 500 D |
| 99 Loma Rd. | Sta. 124-Tank 1 | " | Steel | 78 D |
| | 19 | | Total District | 5,718 |

D - Distribution

CALIFORNIA WATER SERVICE COMPANY

OROVILLE DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2013

SCHEDULE D - 2

| LOCATION | DESIGNATION | FILLED FROM WHAT SOURCE | TYPE | CAPACITY (1000 gal) |
|--|------------------------------------|--|-----------------------|------------------------|
| <u>Raw Water</u> | | | | |
| Cherokee Rd. | Cherokee Reservoir | Feather River (Powers Canal) | Earth | 2,647 C |
| Palma Dr. off Oroville-Chico Hwy. | Oroville Reservoir | " | " | 2,112 C |
| <u>Finished Water</u> | | | | |
| Off Orange Ave. (High Duty) Treatment Plant | Sta. 016-Res. 2 Sta. 015-Tank 1 | Wells & Treatment Plant Treatment Plant | Steel Steel | 2,000 D 450 D |
| | 4 | | Total District | 7,209 |

C - Collection D - Distribution

CALIFORNIA WATER SERVICE COMPANY

PALOS VERDES DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2013

SCHEDULE D - 2

| LOCATION | DESIGNATION | FILLED FROM WHAT SOURCE | TYPE | CAPACITY (1000 gal) |
|--------------------------------|--------------------------|----------------------------|-----------------------|------------------------|
| Trotters Terrace | Sta. 039-Res. 1 | Purchases | Concrete | 100 D |
| Off Via Campesina near Graylog | Sta. 040-Res. 2 | " | " | 100 D |
| P.V.E. Golf Course | Sta. 041-Res. 5 | " | " | 1,500 D |
| Near Via Rincon | Sta. 042-Res. 6 | " | " | 50 D |
| Via Zurita | Sta. 043-Res. 7 | " | " | 100 D |
| East Vale and Sunnyridge north | Sta. 044-Res. 8 | " | " | 100 D |
| Narcisa and Peppertree Dr. | Sta. 045-Res. 11 | " | " | 100 D |
| Eastfield easterly of Hackmore | Sta. 046-Res. 12 | " | " | 100 D |
| Crest Rd. - Eastfield | Sta. 038-Res. 13 | " | " | 200 D |
| Sunnyridge - Eastvale south | Sta. 048-Res. 17 | " | " | 100 D |
| P.V.D.E. - Crownview | Sta. 023-Res. 19, Tank 1 | " | " | 3,000 D |
| | Sta. 023-Res. 19, Tank 2 | " | Steel | 3,000 D |
| Crest east - Eastfield | Sta. 049-Res. 20, Tank 1 | " | Concrete | 5,000 D |
| | Sta. 049-Res. 20, Tank 2 | " | Steel | 7,500 D |
| Tallyhand Rd. | Sta. 050-Res. 21 | " | Concrete | 100 D |
| Crest - Portuguese | Sta. 051-Res. 22 | " | " | 100 D |
| Crest - Highridge | Sta. 037-Res. 25 | " | " | 9,500 D |
| Crenshaw south - Seacrest | Sta. 052-Res. 26 | " | Steel | 50 D |
| | 18 | | Total District | 30,700 |

D - Distribution

CALIFORNIA WATER SERVICE COMPANY

REDWOOD VALLEY DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2013

SCHEDULE D - 2

| LOCATION | DESIGNATION | FILLED FROM WHAT SOURCE | TYPE | CAPACITY (1000 gal) |
|-------------------------|-----------------|----------------------------|--------------|------------------------|
| <u>Coast Springs</u> | | | | |
| | Sta. 007-Tank 2 | Raw Water | Concrete | 25 |
| | Sta. 007-Tank 3 | " | " | 7.5 |
| | Sta. 007-Tank 4 | System | Steel | 125 |
| | Sta. 008-Tank 2 | System | Bolted Steel | 210 |
| | <u>4</u> | | | <u>367.5</u> |
| <u>Lucern</u> | | | | |
| Treatment Plant | Sta. 001-Tank 1 | Treatment Plant | Steel | 12 |
| Clarifier | Sta. 001-Tank 2 | Raw water | Steel | 58 |
| Arden | Sta. 002-Tank 1 | System | Steel | 200 |
| | Sta. 002-Tank 2 | Syatem | Steel | 300 |
| | Sta. 003-Tank 1 | System | Steel | 300 |
| | Sta. 004-Tank 1 | System | Steel | 100 |
| | Sta. 005-Tank 1 | System | Steel | 12 |
| | <u>7</u> | | | <u>982</u> |
| <u>Armstrong Valley</u> | | | | |
| Rancho del Paradiso | Sta.102-Tank 1 | System | Concrete | 10.5 |
| | Sta.102-Tank 2 | System | Concrete | 10.5 |
| | Sta.103-Tank 1 | System | Concrete | 10.5 |
| | Sta.103-Tank 2 | System | Concrete | 10.5 |
| | Sta.104-Tank 2 | System | Concrete | 10.2 |
| | <u>5</u> | | | <u>52.2</u> |
| Noel Heights | Sta.202-Tank 1 | System | Redwood | 25 |
| | Sta.202-Tank 2 | " | Concrete | 10.2 |
| | <u>2</u> | | | <u>35.2</u> |
| Armstrong Valley | Sta. 002-Tank 2 | Wells | Concrete | 22 |
| | Sta. 002-Tank 3 | Wells | Concrete | 22 |
| | Sta. 002-Tank 1 | Wells | Steel | 110 |
| | <u>3</u> | | | <u>154</u> |
| <u>Hawkins</u> | | | | |
| | Sta. 001-Tank 1 | Wells | Concrete | 12 |
| | <u>1</u> | | | |
| Total | 22 | | | 1,603 |

CALIFORNIA WATER SERVICE COMPANY

SALINAS DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2013

SCHEDULE D - 2

| LOCATION | DESIGNATION | FILLED FROM WHAT SOURCE | TYPE | CAPACITY (1000 gal) | |
|---|-----------------|---------------------------------|--------------|------------------------|----------|
| <u>Salinas Division</u> | | | | | |
| Natividad Rd. s/o Saratoga | Sta. 016-Tank 1 | Wells | Concrete | 3,000 D | |
| River Rd. - Las Palmas Ranch | Sta. 053-Tank 1 | " | Steel | 500 D | |
| Las Palmas Ranch | Sta. 048-Tank 1 | " | Steel | 500 D | |
| Dayton Rd. & Harkins | Sta. 047-Tank 1 | " | Steel | 1,500 D | |
| River Rd. - Indian Springs | Sta. 052-Tank 3 | " | Steel | 100 D | |
| | Sta. 052-Tank 2 | " | Steel | 100 D | |
| River Rd. - Las Palmas Ranch | Sta. 054-Tank 1 | " | Steel | 500 | |
| Martella St. | Sta. 068-Tank 1 | " | Steel | 1,500 D | |
| | Sta. 108 Tank 1 | " | Steel | 1,000 | |
| | <u>9</u> | Total Salinas Division | | <u>8,700</u> | |
| | | | | | |
| <u>Oak Hills Division</u> | | | | | |
| N/E of Century Oak Rd. & Charter Oak Blvd. | Sta. 201-Tank 2 | Wells | Steel | 380 D | |
| Moro Cojo | Sta. 204-Tank 1 | " | Steel | 500 D | |
| | <u>2</u> | Total Oak Hills Division | | <u>880</u> | |
| | | | | | |
| <u>Las Lomas Division</u> | | | | | |
| E/O Las Lomas Dr. & Overpass Rd. | Sta. 302-Tank 2 | Wells | Steel | 150 D | |
| N/O Boling Rd. & E/O Las Lomas Dr. | Sta. 304-Tank 1 | Wells | Redwood | 50 D | |
| | <u>2</u> | Total Las Lomas Division | | <u>200</u> | |
| | | | | | |
| <u>Country Meadows</u> | | | | | |
| | Sta. 057-Tank 1 | | | 20 | |
| | Sta. 057-Tank 2 | | | 20 | |
| | Sta. 057-Tank 3 | | | 20 | |
| | Sta. 058-Tank 1 | | Steel | 20 | |
| | Sta. 058-Tank 2 | | Steel | 20 | |
| | <u>5</u> | Country Meadows Division | | <u>100</u> | |
| | | | | | |
| <u>Buena Vista System</u> | | | | | |
| | Sta. 72-Tank 1 | Wells | Concrete | 60 | Inactive |
| | Sta. 73-Tank 1 | Wells | Steel | 20 | |
| | Sta. 73-Tank 2 | Wells | Steel | 20 | |
| | Sta. 73-Tank 3 | Wells | Steel | 20 | |
| | <u>4</u> | Total Buena Vista System | | <u>120</u> | |
| | | | | | |
| Leased Tank | | | | | |
| Toro Park | Sta. 055-Tank 1 | Wells | Steel | 150 | |
| | <u>1</u> | | Total | <u>150</u> | |
| | | | | | |
| | <u>23</u> | | | <u>10,150</u> | |

D - Distribution

CALIFORNIA WATER SERVICE COMPANY

SELMA DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2013

SCHEDULE D - 2

| <u>LOCATION</u> | <u>DESIGNATION</u> | <u>FILLED FROM WHAT SOURCE</u> | <u>TYPE</u> | <u>CAPACITY (1000 gal)</u> |
|-----------------|--------------------|------------------------------------|-----------------------|--------------------------------|
| | Sta. 020 Tank 1 | Wells | Steel | 1,000 |
| | Sta. 021 Tank 1 | Wells | Steel | 1,000 |
| Total | <u>2</u> | | Total District | <u>2,000</u> |

CALIFORNIA WATER SERVICE COMPANY

SOUTH SAN FRANCISCO DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2013

SCHEDULE D - 2

| LOCATION | DESIGNATION | FILLED FROM WHAT SOURCE | TYPE | CAPACITY (1000 gal) |
|--|--------------------------|----------------------------|-----------------------|------------------------|
| <u>South San Francisco Area</u> | | | | |
| Chestnut Ave. & Commercial | Sta. 001-Tank 1 | Wells & Purchases | Steel | 500 C |
| do. | Sta. 001-Tank 2 | Raw Water | " | 75 |
| Chestnut St. | Sta. 005-Res. 2 | Wells & Purchases | Concrete | 1,500 D |
| Off Swift Ave. | Sta. 008-Res. 1 | " | " | 1,500 D |
| Off Spruce Ave. | Sta. 004-Res. 4, Tank 3 | " | Steel | 250 D |
| do. | Sta. 004-Res. 4, Tank 4 | " | " | 250 D |
| Above Reservoir 4 | Sta. 009-Tank 3 | " | Redwood | 50 D |
| Junipero Serra near Alta Vista | Sta. 013-Res.10, Tank 1 | Purchases | Steel | 500 D |
| Off Hillside Blvd. near Evergreen | Sta. 011-Res. 7, Tank 1 | Purchases | Steel | 250 D |
| do. | Sta. 011-Res. 7, Tank 2 | " | " | 500 D |
| Off Stonegate Dr. | Sta. 012-Res. 9, Tank 1 | Wells & Purchases | " | 500 D |
| Hickey Blvd. w/o Longford | Sta. 014-Res. 11, Tank 1 | Purchases | " | 1,000 D |
| End of Green Park Terrace | Sta. 015-Res. 12, Tank 1 | Wells & Purchases | " | 1,000 D |
| | | | Subtotal | 7,875 |
| <u>Broadmoor Area</u> | | | | |
| Stoneyford Dr. near Thornhill | Sta. 101-Tank 1 | Purchases | Steel | 250 D |
| | 14 | | Total District | 8,125 |

C - Collection D - Distribution

CALIFORNIA WATER SERVICE COMPANY

STOCKTON DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2013

SCHEDULE D - 2

| LOCATION | DESIGNATION | FILLED FROM WHAT SOURCE | TYPE | CAPACITY (1000 gal) |
|-----------------------------|------------------------|----------------------------|-----------------------|------------------------|
| Between Lafayette & Sonora | Sta. 001-Res. 1 | Wells | Concrete | 1,830 C |
| Buena Vista & Flora | Sta. 081-Tank 2 | " | Elevated Steel | 500 D |
| Myrtle & "F" | Sta. 084-Tank 3 | " | " | 500 D |
| Center & Clay | Sta. 003-Tank 4 | " | " | 500 D |
| Commerce & North Fulton | Sta. 018-Tank 5 | " | " | 500 D |
| Fresno & Hazelton | Sta. 083-Tank 6 | " | " | 300 D |
| Linday & Edison | Sta. 082-Tank 7 | " | " | 500 D |
| Near Alpine & Plymouth | Sta. 032-Tank 8-B | " | Steel | 250 D |
| do. | Sta. 032-Tank 8-C | " | " | 500 D |
| Swain Rd & Glenbrook Ln | Sta.061-Tank 1 | Backwash tank | " | 55 |
| Plymouth Rd. near River Dr. | Sta. 065-Tank 10-A | " | " | 500 D |
| do. | Sta. 065-Tank 10-B | " | " | 1,000 D |
| Off Fresno Ave. | Sta. 080-Tank 1-Res.11 | " | " | 1,000 D |
| | Sta. 069-Tank 1 | " | " | 2,000 D |
| | Sta. 018 | Raw Water | " | 27 |
| | Sta. 076 Tank 1 | " | " | 27 |
| | 16 | | Total District | 9,989 |

C - Collection D - Distribution

CALIFORNIA WATER SERVICE COMPANY

VISALIA DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2013

SCHEDULE D-2

| LOCATION | DESIGNATION | FILLED FROM WHAT SOURCE | TYPE | CAPACITY (1000 gal) |
|---------------------------|-----------------|----------------------------|-----------------------|------------------------|
| Giddings near High School | Sta. 059-Tank 3 | Wells | Elevated Steel | 300 D |
| Roosevelt Ave. | Sta. 012-Tank 2 | Wells | Elevated Steel | 300 D |
| | Sta.095-Tank 1 | Wells | Steel | 1000 |
| | Sta. 096-Tank 1 | Wells | Steel | 1,000 |
| | 4 | | Total District | 2,600 |

D - Distribution

CALIFORNIA WATER SERVICE COMPANY

WESTLAKE DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2013

SCHEDULE D - 2

| LOCATION | DESIGNATION | FILLED FROM WHAT SOURCE | TYPE | CAPACITY (1000 gal) |
|--|-----------------|----------------------------|-----------------------|------------------------|
| Brookview Ave. & Castlehill Ct. Johnson Reservoir | Sta. 001-Res. 1 | Purchases | Concrete | 5,000 D |
| Heritage Pl. & Sunnyhill St. Harper Reservoir | Sta. 007-Res. 1 | Purchases | Concrete | 4,000 D |
| Harris Reservoir | Sta.004-Tank 2 | Purchases | Concrete | 4,000 |
| Kanan Rd. w/o Windy Mountain Ave. Galanis Reservoir | Sta. 006-Res. 1 | Purchases | Concrete | 1,300 D |
| Kanan Rd. near Golf Course Dr. Kanan Reservoir | Sta. 008-Res. 1 | Purchases | Steel | 750 D |
| Duesenberg Dr. & Hillcrest Dr. Notter Reservoir | Sta. 009-Res. 1 | Purchases | Steel | 6,000 |
| | 6 | | Total District | 21,050 |
| Sunnyhill St. e/o Heritage Pl. Harris Reservoir | Sta. 004-Res. 1 | Purchases | Concrete | 4,000 D Retired |

D - Distribution

CALIFORNIA WATER SERVICE COMPANY

WILLOWS DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2013

SCHEDULE D - 2

| <u>LOCATION</u> | <u>DESIGNATION</u> | <u>FILLED FROM WHAT SOURCE</u> | <u>TYPE</u> | <u>CAPACITY (1000 gal)</u> |
|-------------------------------------|------------------------|------------------------------------|-----------------------|--------------------------------|
| Willow St. near Fifth | <u>Sta. 002-Tank 1</u> | Wells | Elevated Steel | 100 D |
| | Sta.011-Tank 1 | | Steel | <u>750</u> |
| | | | Total District | 850 |
| Total Co. Storage Facilities | <u><u>2</u></u> | Total Co. Storage Capacity | | <u><u>850</u></u> |

CALIFORNIA WATER SERVICE COMPANY

SUPPLY AND DISTRIBUTION MAINS

December 31, 2013

| | FEET | MILES |
|-------------------------------------|-------------------|--------------|
| | ----- | ----- |
| ANTELOPE VALLEY | 145,874 | 28 |
| BAKERSFIELD | 4,919,553 | 932 |
| BEAR GULCH | 1,656,024 | 314 |
| CHICO (1) | 1,972,909 | 374 |
| DIXON | 176,457 | 33 |
| DOMINGUEZ WATER CO. | 2,057,865 | 390 |
| EAST LOS ANGELES | 1,439,603 | 273 |
| HERMOSA REDONDO | 1,120,619 | 212 |
| KERN RIVER VALLEY | 455,552 | 86 |
| KING CITY | 173,907 | 33 |
| LIVERMORE | 1,099,705 | 208 |
| LOS ALTOS SUBURBAN | 1,574,358 | 298 |
| MARYSVILLE | 286,623 | 54 |
| OROVILLE | 281,014 | 53 |
| PALOS VERDES | 1,818,383 | 344 |
| REDWOOD VALLEY | 170,411 | 32 |
| SALINAS | 1,684,542 | 319 |
| MID-PENINSULA | 1,879,885 | 356 |
| SELMA | 457,826 | 87 |
| SOUTH SAN FRANCISCO | 812,971 | 154 |
| STOCKTON | 2,679,561 | 507 |
| VISALIA | 2,860,630 | 542 |
| WESTLAKE | 556,278 | 105 |
| WILLOWS | 192,268 | 36 |
| TOTAL | 30,472,818 | 5,771 |
| (1) Includes Hamilton City - | 41,365 | 8 |

CALIFORNIA WATER SERVICE COMPANY

D-3 SUPPLY AND DISTRIBUTION MAINS

December 31, 2013

| Pipe Size | Asbestos Cement | Cast Iron | Concrete Cylinder | Copper Tubing | Steel Standard | Steel Cement Lined | Steel Other | Ductile Iron | Plastic Pipe | Total |
|-----------|--------------------|-----------|----------------------|------------------|-------------------|-----------------------|----------------|-----------------|-----------------|------------|
| 3/4" | 78,433 | | | 4,586 | 9,619 | | 555 | | 345 | 93,538 |
| 1" | 16 | | | 15,348 | 20,738 | | 11,804 | | 853 | 48,759 |
| 1-1/4" | | | | | 362 | | | | | 362 |
| 1-1/2" | | 2,768 | 1,350 | 608 | 23,288 | | 18,009 | | 4,264 | 50,287 |
| 2" | 1,346 | 164,022 | | 5,637 | 156,455 | | 111,952 | | 44,784 | 484,196 |
| 2-3/8" | | | | | | | 115 | | | 115 |
| 2-1/2" | 14,485 | | | | 7,204 | | 9,430 | | | 31,119 |
| 3" | 6,028 | 32,579 | | | 25,842 | | 31,329 | | 10,551 | 106,329 |
| 3-1/2" | 4,310 | | | | 299 | | 318 | | 195 | 5,122 |
| 4" | 1,230,404 | 1,195,015 | 108 | | 24,755 | 16,029 | 192,870 | 11,584 | 171,773 | 2,842,538 |
| 4-1/2" | | | | | 239 | | 4,095 | | | 4,334 |
| 5" | | | | | 2,163 | | 7,726 | | | 9,889 |
| 5-1/2" | | | | | 690 | | | | | 690 |
| 6" | 7,387,317 | 1,865,087 | 54 | | 44,117 | 45,929 | 246,008 | 447,963 | 1,393,518 | 11,429,993 |
| 7" | | | | | 340 | | 4,716 | | | 5,056 |
| 8" | 5,432,525 | 798,379 | | | 35,083 | 55,803 | 128,061 | 597,724 | 2,656,275 | 9,703,850 |
| 9" | | | | | 272 | | 269 | | | 541 |
| 10" | 370,882 | 132,708 | 754 | | 5,804 | 8,228 | 42,741 | 12,702 | 29,054 | 602,873 |
| 10-3/4" | | | | | 2,105 | | | | | 2,105 |
| 12" | 1,968,391 | 215,345 | 2,268 | | 37,713 | 76,662 | 31,778 | 1,188,858 | 187,665 | 3,708,680 |
| 12-3/4" | | | 1,947 | | 639 | | | | | 2,586 |
| 14" | 101,253 | 7,112 | 751 | | 684 | 9,620 | 7,609 | 651 | 15,218 | 142,898 |
| 15" | | | 2,324 | | | | 15,735 | 27,223 | | 45,282 |
| 16" | 158,648 | 20,470 | 24,684 | | 6,313 | 68,296 | 30,609 | 51,490 | 21,013 | 381,523 |
| 17" | | | 491 | | | | | | | 491 |
| 18" | 61,719 | 15,066 | 51,526 | | 2,806 | 51,499 | 2,046 | 32,116 | | 216,778 |
| 19" | | | | | | 14,019 | | | | 14,019 |
| 20" | 23,392 | 1,299 | 41,124 | | 246 | 24,451 | 15,156 | 5,293 | | 110,961 |
| 21" | | | 18,949 | | | | | | | 18,949 |
| 22" | | | | | | 2,392 | | | | 2,392 |
| 24" | 2,020 | 1,259 | 135,788 | | | 19,020 | 25,623 | 49,734 | | 233,444 |
| 26" | | | | | | | | | | - |
| 27" | | | 47,709 | | | | 20 | 244 | | 47,973 |
| 30" | | | 12,013 | | | | | 6,998 | | 19,011 |
| 33" | | | 23,531 | | | | | | | 23,531 |
| 36" | | | 38,787 | | | | | 2,530 | | 41,317 |
| 37" | | | 5,795 | | | | | | | 5,795 |
| 42" | | | 30,162 | | | | 5,330 | | | 35,492 |
| Total | 16,841,169 | 4,451,109 | 440,115 | 26,179 | 407,776 | 391,948 | 943,904 | 2,435,110 | 4,535,508 | 30,472,818 |

SCHEDULE D-4

Number of Active Service Connections

| | Metered- | Dec. 31 | Flat Rate- | Dec. 31 |
|---------------------------------|----------|---------|------------|---------|
| | Prior | Current | Prior | Current |
| | Year | Year | Year | Year |
| Commercial (including domestic) | 416,961 | 423,128 | 32,934 | 28,574 |
| Industrial | 750 | 746 | - | - |
| Public Authorities | 5,450 | 5,388 | - | - |
| Irrigation | - | - | - | - |
| Other (specify) | 438 | 510 | 91 | 90 |
| Sub-Total | 423,599 | 429,772 | 33,025 | 28,664 |
| Private Fire Connections | - | - | 8,403 | 8,543 |
| Public Fire Connections | - | - | 42,879 | 43,048 |
| Totals | 423,599 | 429,772 | 84,307 | 80,255 |

SCHEDULE D-5

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

| Size | Meters | Services |
|-------------|---------|----------|
| 5/8 -in. | 345,115 | 382 |
| 3/4 - in. | 604 | 229,570 |
| 1 - in. | 87,193 | 175,083 |
| 1 1/4 - in. | - | 1,268 |
| 1 1/2 - in. | 12,409 | 1,590 |
| 2 - in. | 16,784 | 27,603 |
| 2 1/2 - in. | - | 1 |
| 3 - in. | 2,247 | 322 |
| 4 - in. | 806 | 4,583 |
| 5-in. | - | 2 |
| 6 - in. | 293 | 3,625 |
| 8 - in. | 63 | 3,219 |
| 10 - in. | - | 540 |
| 12 - in. | - | 84 |
| 16 - in. | - | 4 |
| 18 - in. | - | 1 |
| other | 190 | 274 |
| misc | - | 14,972 |
| Totals | 465,704 | 463,123 |

SCHEDULE D-6

Meter Testing Data

| | |
|---|---------|
| A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103: | |
| 1. New, after being received | - |
| 2. Used, before repair | 110 |
| 3. Used, after repair | 1,291 |
| 4. Found fast, requiring billing adjustment | - |
| B. Number of Meters in Service Since Last Test | |
| 1. Ten Years or Less | 272,473 |
| 2. More than 10, but less than 15 years | 63,790 |
| 3. More than 15 years | 179,511 |

| SCHEDULE D-7 | | | | | | | | | | |
|--|---------------------|--------------|--------------|--------------|---------------|---------------|---------------|-----------|-------|-------------------|
| 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 | Sub-total | | | |
| Commercial | 6,159 | 6,000 | 6,617 | 7,547 | 10,136 | 11,829 | 48,288 | | | |
| Industrial | 596 | 480 | 554 | 528 | 594 | 699 | 3,451 | | | |
| Public Authority | 338 | 279 | 406 | 567 | 999 | 1,031 | 3,620 | | | |
| Irrigation | - | 1 | 3 | 4 | 6 | 6 | 20 | | | |
| Other water utilities | 1 | 2 | 1 | 6 | 4 | 4 | 18 | | | |
| Reclaimed | 186 | 9 | 160 | 211 | 252 | 277 | 1,095 | | | |
| Other | 4 | 19 | 2 | 14 | 25 | 13 | 77 | | | |
| Total | 7,284 | 6,790 | 7,743 | 8,877 | 12,016 | 13,859 | 56,569 | | | |

| Classification Of Service | During Current Year | | | | | | | Sub-total | Total | Total Prior Yr |
|------------------------------|---------------------|---------------|---------------|---------------|---------------|--------------|---------------|----------------|----------------|-------------------|
| | Jul | Aug | Sep | Oct | Nov | Dec | Sub-total | | | |
| Commercial | 12,638 | 12,546 | 13,528 | 10,314 | 9,272 | 6,743 | 65,041 | 113,329 | 111,914 | |
| Industrial | 687 | 769 | 854 | 730 | 708 | 537 | 4,285 | 7,736 | 7,824 | |
| Public Authority | 1,385 | 1,510 | 1,336 | 1,213 | 714 | 471 | 6,629 | 10,249 | 10,057 | |
| Irrigation | 8 | 7 | 1 | 1 | 1 | - | 18 | 38 | 32 | |
| Other water utilities | 4 | 6 | 19 | 7 | 5 | 3 | 44 | 62 | 67 | |
| Reclaimed | 274 | 293 | 335 | 277 | 254 | 198 | 1,631 | 2,726 | 2,475 | |
| Other | 24 | 31 | 31 | 10 | 13 | 16 | 125 | 202 | 172 | |
| Total | 15,020 | 15,162 | 16,104 | 12,552 | 10,967 | 7,968 | 77,773 | 134,342 | 132,541 | |

Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet. Total Acres Irrigated: Total Population Served: 1,734,336

SCHEDULE D-8
Status With State Board of Public Health
 See next page

SCHEDULE D-9
Statement of Material Financial Interest
 Not Applicable



SCHEDULE D-8
CALIFORNIA WATER SERVICE COMPANY
State Water Supply Permits and Amendments

Current status of State Water Supply Permit dates and Amendments as of March 11, 2014 are provided for each district as follows:

| DISTRICT | PERMIT DATE | AMENDMENT DATE |
|--------------------------|--------------------|-----------------------|
| Bakersfield | 5/25/73 | 10/20/08 |
| Bakersfield North Garden | 10/10/02 | 3/9/09 |
| Bear Gulch | 9/15/72 | 1/12/10 |
| City of Commerce | 5/10/10 | 11/17/09 |
| Chico | 9/19/08 | 2/20/13 |
| Dixon | 11/27/12 | 6/21/11 |
| Dominguez | 12/1/09 | 7/11/08 |
| East Los Angeles | 11/17/09 | 8/13/13 |
| Hamilton City | 8/23/77 | 1/26/77 |
| Hermosa Redondo | 5/6/10 | 8/11/10 |
| Hawthorne | 4/24/12 | 4/24/02 |
| King City | 4/8/09 | 1/30/01 |
| Las Lomas | 3/5/92 | |
| Livermore | 11/1/68 | 9/30/13 |
| Los Altos Suburban | 6/14/98 | 1/12/10 |
| Marysville | 6/2/67 | 6/9/05 |
| Mullen | 9/2/09 | 10/4/05 |
| Oak Hills | 7/6/89 | 8/6/93 |
| Olcese | 11/12/02 | |
| Oroville | 4/16/54 | 7/31/00 |
| Palos Verdes | 10/19/76 | 6/9/09 |
| Rural North Vacaville | 6/16/00 | 6/27/05 |
| Salinas | 4/7/72 | 5/7/13 |
| Salinas Hills | 12/18/87 | 3/28/07 |
| San Carlos | 6/18/76 | 1/13/04 |
| San Mateo | 11/6/70 | |
| Selma | 5/14/82 | 3/1/11 |
| South San Francisco | 6/18/76 | 7/25/11 |
| Stockton | 2/20/80 | 11/19/13 |
| Visalia | 6/18/76 | 1/19/11 |
| Willows | 10/29/65 | 12/7/90 |
| Westlake | 7/13/84 | 7/13/11 |



SCHEDULE D-8
CALIFORNIA WATER SERVICE COMPANY
State Water Supply Permits and Amendments

Current status of State Water Supply Permit dates and Amendments as of March 11, 2014 are provided for each district as follows:

| DISTRICT | PERMIT DATE | AMENDMENT DATE |
|---------------------|--------------------|-----------------------|
| RDV | | |
| Coast Springs | 4/18/01 | 6/30/10 |
| Lucerne | 3/1/99 | 6/19/09 |
| Hawkins | 4/10/03 | 4/10/03 |
| Noel Heights | 6/8/01 | 1/13/10 |
| Rancho Del Paradiso | 6/4/01 | 12/3/02 |
| KRV | | |
| Arden | 1/1/00 | |
| Countrywood | 4/3/02 | 8/2000 (applied) |
| Upper Bodfish | 11/1/02 | 4/13/07 (Applied) |
| Lower Bodfish | 4/1/00 | 8/12/07 (Applied) |
| Juniper Hills | 5/1/02 | 5/24/02 |
| Kernville | 4/1/02 | 9/28/11 |
| Lakeland | 9/1/02 | 9/17/02 |
| Ponderosa Pines | 3/1/02 | 3/21/02 |
| Southlake | 8/1/02 | 2/14/06 |
| Mountain Shadows | 2/11/04 | |
| Split Mountain | 2/3/04 | |
| Squirrel Mountain | 8/3/90 | 10/11/10 |
| AV | | |
| Lancaster | 12/1/02 | 12/22/06 |
| Leona Valley | 5/25/07 | 8/1/11 |
| Lake Hughes | 07/2002 (applied) | 5/5/11 |
| Fremont Valley | 1/23/04 | 10/1/07 |
| Grand Oaks | 1/3/93 | 5/25/11 |

Schedule E - 1
Balancing and Memorandum Accounts

| Prelim | Account Name | Advice Letter | Beg Balance Rec/ (Pay) \$ in '000s | Offset Revenues | Offset Expenses | Interest | Surcharge | Surcredit | End Balance Rec/ (Pay) \$ in '000s |
|---------------|--|---|---|------------------------|------------------------|-----------------|------------------|------------------|---|
| E | Recycled Water Memo Account (RWMA) (for DOM & PV) | 1614-A | - | - | - | - | - | - | - |
| F | MTBE Memorandum Account (MTBEMA) | 1707 & 1985 | (11,818) | | 6,770 | | | | (5,048) |
| G | Military Family Relief Program (MFRP) | 1761 | - | - | | | | | - |
| H | Low-Income Ratepayer Assistance Memorandum Account (LIRA MA) | 2086 | 703 | | 109 | 2 | | | 813 |
| AJ | Low-Income Ratepayer Assistance Balancing Account (LIRA BA) | 2086 | 6,969 | | | 13 | (7,041) | 7,768 | 7,709 |
| I | Water Conservation Memorandum Accounts for BG, Mid-Pen, and SSF | 1807 | - | | | | | | - |
| J | Credit Card Pilot Program Memo Account (CCPPMA) | 1808-B | 137 | | | | | | 137 |
| K | Wausau Memorandum Account (WMA) | 1839 & 1874 | - | | | | | | - |
| L | Water Conservation Expenses Memorandum Account (WCEMA) BAK, DIX, KC, ORO, SEL, SSJ, WLK, WIL | 2006-A | 393 | | | | (108) | | 286 |
| M | Water Revenue Adjustment Mechanism/Modified Cost Balancing Account (WRAM/MCBA) | 1882 and 1994; 2097-99 (Annual 2012 true-up Filing) | 45,746 | 43,220 | (9,160) | 54 | (35,327) | | 44,532 |
| N | Water Conservation Balancing Account (WCBA) 2007 GRC: CHI, ELA, LIV, LOS, MID-PEN, SAL, STK, VIS (2005 GRC: ANT, BG, DOM, HR, KRV, MAR, PV, RED) | 1875, 2025 & 2026 | (34) | | | | | | (34) |
| O | Groundwater Rule Compliance Cost Memorandum Account (GRCCMA) | 1876 | - | | - | - | | | - |
| P | Department of Toxic Substances Control Memorandum Account (DTSCMA) | 1900 | 355 | | | 2 | | | 357 |
| Q | Contract with Home Emergency Insurance Solutions (HomeServe MA) | 1925-A | (2,278) | (296) | | | | 1,398 | (1,176) |
| R | Temporary Interest Rate Balancing Account (TIRBA) | 2084-A | (790) | | | | | 832 | 42 |
| S | Water Cost of Capital Mechanism (WCCM) | 1962 | - | - | | | | | - |
| T | Lucerne Balancing Account (LCBA) : SDWSRF Loan and payments | 1963-A | 6,489 | | | | (206) | | 6,283 |
| U | Tort Litigation Memorandum Account (TLMA) DIXON | 1968 & 2003 | - | | | (0) | | | (0) |
| V | PCE Litigation Memorandum Account (PCELMA) | 1970 | - | | | - | | | - |
| W | TCP Litigation Memorandum Account (TCPLMA) | 1971 | - | | | - | | | - |
| X | Operational Energy Efficiency Program Memorandum Account (OEEPMA) | 1986 | - | | | - | | | - |

Schedule E - 1
Balancing and Memorandum Accounts

| Prelim | Account Name | Advice Letter | Beg Balance Rec/ (Pay) \$ in '000s | Offset Revenues | Offset Expenses | Interest | Surcharge | Surcredit | End Balance Rec/ (Pay) \$ in '000s |
|---------------|---|----------------------|---|------------------------|------------------------|-----------------|------------------|------------------|---|
| Y | OII 07-01-022 Memorandum Account (OII 07-01-022 MA) | 1987-A | - | | | - | | | - |
| Z | Conservation Expense One-Way Balancing Account (CEBA) 24 DISTRICTS | 2016 & 2027 | (6,537) | 223 | | 23 | | | (6,291) |
| AA | 2012 Pension Cost Balancing Account (PCBA) | 2017 | 2,440 | 561 | | 3 | | | 3,004 |
| AB | Health Care Expense Memorandum Account (HCEMA) | 2017 | | | | | | | - |
| AC | Pressure Reducing Valve Modernization and Energy Recovery Memorandum Account (PRVMA) | 2018 | 171 | | | | | | 171 |
| AD | Stockton Litigation Memorandum Account (SLMA) [does not reflect overpayments to SEWD] | 2028-B | 52 | | | | | | 52 |
| AE | 2010 Tax Act Memorandum Account (Bonus Tax Depreciation MA) | 2047-A | - | | | | | | - |
| AF | Caltrans Litigation Memorandum Account (CLMA) MARYSVILLE | 2048 | (1,507) | | 1,507 | | | | (0) |
| AG | Catastrophic Event Memorandum Account (CEMA) | 2050 | - | | | | | | - |
| AH | Cost of Capital Interim Rate Memorandum Account (CCIMA) | 2055 & 2085 | (1,737) | | | | | 1,808 | 71 |
| none | American Job Creation Act (AJCA) true-up tax deduction | None | (288) | | | | | | (288) |
| none | General Office Synergies Memorandum Account (GOSMA) | 1972 | - | | | | | | - |
| none | Infrastructure Act Memorandum Account | None | - | | | | | | - |
| none | International Financial Reporting Standards Memorandum Account (IFRS MA) | None | - | | | | | | - |
| none | Kern River Improvements Memorandum Account | | - | | | | | | - |
| none | Salinas Water Treatment Memorandum Account (SWTMA) | None | - | | | | | | - |
| none | Incremental Cost Balancing Account (ICBA) | 1964/65 | 404 | | | | | | 404 |
| none | Incremental Cost Balancing Account (ICBA) | 1964/65 | (294) | | | | | | (294) |
| none | Incremental Cost Balancing Account (ICBA) | 2024-A | 255 | | | | | | 255 |
| none | Incremental Cost Balancing Account (ICBA) | 2024-A | 2 | | | | | | 2 |
| none | Rate Support Fund Memorandum Account (RSFMA) | 2015-A | (23) | | | (1) | (1,169) | 1,292 | 100 |

Schedule E- 2(A)
Description of Low-Income Rate Assistance Program(s)

1. DESCRIPTION OF THE PROGRAM

See E-2(B)

2. PARTICIPATION RATE FOR YEAR 2013

| District | Number of customers enrolled | Number of customers for the district | Percentage enrolled | Dept ID |
|----------|------------------------------|--------------------------------------|---------------------|---------|
| AV | 74 | 624 | 12% | 129 |
| LNC | 105 | 666 | 16% | 130 |
| FMT | 29 | 70 | 41% | 131 |
| KRV | 333 | 978 | 34% | 134 |
| ARD | 309 | 1,230 | 25% | 135 |
| BDF | 326 | 744 | 44% | 136 |
| KNV | 75 | 596 | 13% | 137 |
| LKL | 83 | 201 | 41% | 138 |
| SQM | 78 | 413 | 19% | 142 |
| LUC | 419 | 1,196 | 35% | 147 |
| ARM | 51 | 376 | 14% | 148 |
| CSP | 10 | 252 | 4% | 149 |
| HKN | 9 | 51 | 18% | 150 |
| TOTAL | 1,901 | 7,397 | 26% | |

Schedule E- 2(A)
Description of Low-Income Rate Assistance Program(s)

RSF-LIRA

2013

Detail of balancing account authorized to record expenses incurred and revenues collected for low income rate assistance program.

| DISTRICT | Beginning AR Balance | Credit to customers | Charges to the customers | Ending AR Balance |
|-----------------------|-------------------------|------------------------|-----------------------------|----------------------|
| 129 (AV) | 21,193 | 10,697 | (5,342) | 26,548 |
| 130 (LNC) | 14,580 | 15,138 | (9,183) | 20,534 |
| 131(FMT) | 11,832 | 4,166 | (193) | 15,805 |
| 134 (KRV) | 249,822 | 52,670 | (2,572) | 299,920 |
| 135 (ARD) | 203,084 | 48,468 | (2,200) | 249,352 |
| 136 (BDF) | 182,354 | 48,441 | (963) | 229,833 |
| 137 (KNV) | 52,288 | 12,080 | (1,267) | 63,101 |
| 138 (LKL) | 55,440 | 12,818 | (442) | 67,816 |
| 142 (SQM) | 39,843 | 12,345 | (1,502) | 50,686 |
| 147 (LUC) | 276,748 | 68,594 | (2,575) | 342,767 |
| 148 (ARM) | 28,332 | 8,401 | (1,174) | 35,560 |
| 149 (CSP) | 5,164 | 1,656 | (289) | 6,530 |
| 150 (HKN) | 2,816 | 1,500 | (129) | 4,187 |
| 154 | (569) | - | (3,373) | (3,943) |
| 390(Interest accrued) | 20,707 | 1,568 | - | 22,276 |
| 330(Proming develop.) | 58,932 | - | - | 58,932 |
| Total | 1,222,566 | 298,542 | (31,205) | 1,489,903 |

Schedule E- 2(B)
Description of Low-Income Rate Assistance Program(s)

LOW-INCOME SUPPORT SURCREDIT(LIRA)

APPLICABILITY

Applicable to individually metered and flat rate residential customers, qualified non-profit group living facilities, qualified agricultural employee housing facilities, and migrant farm worker housing centers where the customer meets all the special conditions of this schedule.

TERRITORY

All tariff service areas of California Water Service Company

METERED SINGLE-FAMILY RESIDENTIAL RATES

Quantity Rates:

Customers are charged per 100 cubic feet of water delivered at the metered rates as reflected in applicable rate schedule for single-family residential service.

Service Charges:

Eligible customers receive a monthly LIRA credit equal to 50% of the 5/8"x3/4" service charge for single-family residential service, prorated based on the days of service, if service is not provided for a full month. The maximum monthly credit is \$12.

FLAT RATE RESIDENTIAL RATES

Customers are charged the flat rate reflected in the applicable rate schedule for residential flat rate service.

Eligible customers receive a monthly LIRA credit equal to 50% of the 5/8"x3/4" service charge for single-family residential service, prorated based on the days of service, if service is not provided for a full month. The maximum monthly credit is \$12.

QUALIFIED NON-PROFIT GROUP LIVING FACILITIES, QUALIFIED AGRICULTURAL EMPLOYEE HOUSING FACILITIES, MIGRANT FARM WORKER HOUSING CENTERS

Quantity Rates:

Customers are charged per 100 cubic feet of water delivered at the metered rates as reflected in the applicable rate schedule.

Service Charges:

Eligible customers receive a monthly LIRA credit of \$20, prorated based on the days of service, if service is not provided for a full month. The maximum monthly credit per qualifying sub-metered customers is \$20.

Schedule E- 2(B)
Description of Low-Income Rate Assistance Program(s)

PARTICIPATION RATE FOR YEAR 2013(LIRA)

| District | Number of cust enrolled | Number of cust for the district | Percentage enrolled | Dept ID |
|--------------|-------------------------|---------------------------------|---------------------|---------|
| BK | 21,183 | 69,620 | 30% | 101 |
| BG | 831 | 18,842 | 4% | 102 |
| CH | 3,951 | 28,376 | 14% | 104 |
| DIX | 665 | 2,879 | 23% | 105 |
| ELA | 10,353 | 26,734 | 39% | 106 |
| HR | 1,046 | 26,690 | 4% | 108 |
| KC | 852 | 2,569 | 33% | 109 |
| LIV | 1,384 | 18,409 | 8% | 110 |
| LAS | 548 | 18,792 | 3% | 111 |
| MRL | 1,070 | 3,689 | 29% | 112 |
| ORO | 1,010 | 3,546 | 28% | 113 |
| SLN | 4,740 | 24,540 | 19% | 114 |
| MPS | 2,383 | 36,440 | 7% | 116 |
| SEL | 2,541 | 6,258 | 41% | 117 |
| SSF | 1,962 | 16,906 | 12% | 118 |
| STK | 15,177 | 42,987 | 35% | 119 |
| VIS | 11,808 | 41,683 | 28% | 120 |
| WIL | 713 | 2,373 | 30% | 121 |
| PV | 811 | 24,140 | 3% | 122 |
| WLK | 374 | 7,068 | 5% | 123 |
| LL | 211 | 609 | 35% | 124 |
| OH | 158 | 810 | 20% | 125 |
| BL | 536 | 2,210 | 24% | 126 |
| DOM | 6,670 | 33,887 | 20% | 128 |
| BUV | 2 | 181 | 1% | 154 |
| TOTAL | 90,979 | 460,238 | 20% | |

| Schedule E- 2(B) | | | | | |
|---|-------------------------|---------------------|--------------|-----------------------------|----------------------|
| Description of Low-Income Rate Assistance Program(s) | | | | | |
| LIRA | | | | | |
| 2013 | | | | | |
| Detail of balancing account authorized to record expenses incurred and revenues collected for low income rate assistance program. | | | | | |
| DISTRICT | Beginning AR Balance | Credit to customers | Charges-2012 | Charges to the customers | Ending AR Balance |
| 101 (BK) | 2,249,115 | 1,706,986 | (446,341) | (791,896) | 2,717,863 |
| 102 (BG) | (236,668) | 74,395 | (108,241) | (275,014) | (545,528) |
| 104 (CH) | 27,030 | 345,686 | (176,061) | (430,163) | (233,508) |
| 105 (DIX) | 104,636 | 85,844 | (8,393) | (18,836) | 163,251 |
| 106 (ELA) | 1,384,140 | 929,809 | (95,334) | (200,085) | 2,018,531 |
| 108 (HR) | (227,988) | 59,116 | (93,889) | (238,220) | (500,981) |
| 109 (KC) | 217,620 | 112,850 | (10,566) | (23,251) | 296,654 |
| 110 (LIV) | (108,868) | 103,027 | (82,154) | (205,547) | (293,543) |
| 111 (LAS) | (287,157) | 46,757 | (108,945) | (277,032) | (626,376) |
| 112 (MRL) | 218,220 | 132,961 | (14,966) | (31,874) | 304,341 |
| 113 (ORO) | 258,854 | 144,345 | (19,080) | (45,468) | 338,652 |
| 114 (SLN) | 541,270 | 471,484 | (106,361) | (256,413) | 649,981 |
| 116 (MPS) | (133,083) | 156,682 | (117,758) | (295,981) | (390,141) |
| 117 (SEL) | 416,775 | 287,917 | (29,985) | (41,984) | 632,723 |
| 118 (SSF) | 50,682 | 126,684 | (61,831) | (154,527) | (38,992) |
| 119 (STK) | 1,879,052 | 1,178,017 | (162,975) | (361,196) | 2,532,898 |
| 120 (VIS) | 313,249 | 846,375 | (201,611) | (453,426) | 504,587 |
| 121(WIL) | 208,621 | 100,532 | (8,915) | (18,261) | 281,978 |
| 122 (PV) | (471,344) | 61,910 | (152,531) | (387,988) | (949,953) |
| 123 (WLK) | (149,686) | 44,623 | (66,208) | (168,297) | (339,568) |
| 124(BL) | 39,415 | 21,169 | (1,321) | (2,092) | 57,171 |
| 125(OH) | 47,671 | 16,998 | (1,819) | (3,742) | 59,108 |
| 126(LL) | 56,395 | 52,556 | (8,651) | (20,342) | 79,958 |
| 128 (DOM) | (570,287) | 364,464 | (288,759) | (719,830) | (1,214,412) |
| 129 (AV) | (266) | - | (2,137) | - | (2,403) |
| 130 (LNC) | (515) | - | (3,760) | 422 | (3,852) |
| 131(FMT) | (10) | - | (229) | 29 | (211) |
| 134 (KRV) | (102) | - | (843) | 57 | (887) |
| 135 (ARD) | (147) | - | (978) | 393 | (732) |
| 136 (BDF) | (57) | - | (464) | 209 | (311) |
| 137 (KNV) | (138) | - | (1,183) | 43 | (1,278) |
| 138 (LKL) | (18) | - | (247) | 39 | (226) |
| 142 (SQM) | (106) | - | (688) | 241 | (553) |
| 147 (LUC) | (141) | - | (980) | 217 | (904) |
| 148 (ARM) | (28) | - | (462) | 35 | (455) |
| 149 (CSP) | (8) | - | (115) | 3 | (120) |
| 150 (HKN) | (7) | - | (55) | 5 | (56) |
| 154 | (147) | 87 | (1,297) | - | (1,357) |
| 390(Interest accrued) | 24,385 | 159 | - | - | 24,544 |
| 330(Proming develop.) | 596,680 | 107,027 | - | - | 703,706 |
| Total | 6,447,040 | 7,578,460 | (2,386,130) | (5,419,770) | 6,219,600 |

Schedule E- 3
Description of Water Conservation Program(s)

For all water conservation programs offered by water utility, provide detailed responses to the following items:

1. Brief description of each water conservation program provided, by district. This description shall include but not be limited to the type of program offered (such as provision of low-flow plumbing fixtures, leak detection, leak repair, written water conservation tips, or other similar programs to its customers) and length of time it was offered.

D.11-05-004 requires that data regarding conservation programs be provided as part of Schedule E-3 of the Annual Report. D.11-05-004 further provides that the required data required can be referenced if provided in another report or format. Specific information referenced below is provided in an attachment entitled Conservation Budget and Measurement & Evaluation Report that will be submitted to the Division of Water & Audits as an Information-Only filing by May 1, 2014.

Program descriptions are included on pages 3-6 of the Conservation Budget and Measurement & Evaluation Report and the following Table includes the page numbers where the estimated conservation savings report can be found for each service area.

| District | Numbers | District | Number | District | Number |
|------------------|---------|-------------------|--------|---------------------|--------|
| Antelope Valley | 7-8 | Kern River Valley | 28-29 | Redwood Valley | 48-49 |
| Bakersfield | 9-11 | King City | 30-31 | Salinas | 50-52 |
| Bear Gulch | 12-14 | Livermore | 32-34 | Selma | 53-55 |
| Chico | 15-16 | Los Altos | 35-37 | South San Francisco | 56-58 |
| Dixon | 17-18 | Marysville | 38-39 | Stockton | 59-61 |
| Dominguez | 19-21 | Mid-Peninsula | 40-42 | Visalia | 62-64 |
| East Los Angeles | 22-24 | Oroville | 43-44 | Westlake | 65-67 |
| Hermosa Redondo | 25-27 | Palos Verdes | 45-47 | Willows | 68-69 |

2. Discuss how each water conservation assistance program is funded, for example, through rates charged to all customers, rates charged to customer receiving water conservation assistance, shareholder contribution, community funding, government funding, or other funding method. Explain why this type of funding was used.

Same as E-3, 1.

3. Cost of each program. See E-3(B)

4. The degree of participation in each district by customer group.

Same as E-3, 1.

Schedule E-3(B)
Water Conservation Programs
Cost of Each Program by District

2013

| Dept | A01ETC | A01OFC | A02ETC | A02SJR | A02TRP | A05AWE | A05CUW | A06GRC | ADM001 | C60ETC | C61MKT |
|-------------|-----------|--------|--------|--------|--------|--------|--------|---------|--------|--------|---------|
| 101 | 71,123 | | | 10,694 | | 406 | 1,618 | 8,939 | | | 11,454 |
| 102 | 78,239 | | | 272 | 375 | 465 | 1,684 | 7,628 | | | 5,246 |
| 104 | 9,970 | | | 3,637 | | 55 | 270 | 3,099 | | | |
| 105 | 4,261 | | | 15 | | 25 | 94 | 596 | | | 486 |
| 106 | 91,386 | | | 317 | | 544 | 1,959 | 8,582 | | | 4,285 |
| 108 | 94,413 | | | 327 | | 562 | 2,023 | 8,582 | | | 2,628 |
| 109 | 1,922 | | | 7 | | 11 | 43 | 477 | | | 571 |
| 110 | 70,698 | | | 239 | | 409 | 1,477 | 6,436 | | | 4,079 |
| 111 | 84,797 | | | 294 | | 505 | 1,817 | 7,747 | 30 | | 5,721 |
| 112 | 1,855 | | | 611 | | 10 | 48 | 477 | | | 641 |
| 113 | 5,237 | | | 799 | | 31 | 120 | 715 | | | 1,129 |
| 114 | 86,908 | | | 301 | | 512 | 1,880 | 8,343 | | | 7,954 |
| 116 | 103,172 | | | 358 | 825 | 613 | 2,220 | 9,773 | | | 9,807 |
| 117 | 17,169 | | | 2,577 | | 99 | 390 | 2,145 | | | 1,207 |
| 118 | 53,203 | | | 185 | | 316 | 1,143 | 5,244 | | | 4,265 |
| 119 | 89,105 | | | 297 | | 509 | 1,842 | 8,582 | | | 10,039 |
| 120 | 47,703 | | | 7,012 | | 270 | 1,077 | 5,840 | | | 9,764 |
| 121 | 411 | | | 379 | | 2 | 15 | 358 | | | 604 |
| 122 | 92,765 | | | 322 | | 552 | 1,988 | 8,343 | | | 4,439 |
| 123 | 33,951 | | | 118 | | 202 | 732 | 3,576 | | | 11,343 |
| 128 | 138,344 | | | 479 | | 824 | 2,960 | 12,276 | | 10,000 | 4,285 |
| 129 | 2,503 | | | 9 | | 15 | 56 | 596 | | | 250 |
| 134 | 2,577 | | | 8 | | 14 | 54 | 596 | | | 1,994 |
| 146 | 72 | | | 0 | | 1 | 3 | 238 | | | 368 |
| 152 | | | | | | | | | | | |
| 350 | 7,646 | 43 | 1,710 | 4,269 | | | | | | | |
| Grand Total | 1,189,431 | 43 | 1,710 | 33,525 | 1,200 | 6,951 | 25,514 | 119,188 | 30 | 10,000 | 102,559 |

Schedule E-3(B)
Water Conservation Programs
Cost of Each Program by District

2013

| Dept | C61PRG | C63PRG | C65MKT | C65PRG | C66PRG | C67PRG | C68PRG | C69PRG | P30ETC | P31ASM | P31ETC |
|-------------|-----------|-----------|--------|---------|--------|---------|--------|---------|--------|--------|---------|
| 101 | 349,927 | 117,660 | | 43,280 | | 17,252 | 2,800 | (4) | 8,008 | 98 | 24,655 |
| 102 | 145,076 | 31,237 | | | | 5,988 | 1,400 | 20,929 | 2,334 | 1,482 | 27,899 |
| 104 | 1,904 | | | 3,127 | | 3,400 | 1,400 | (15) | 2,682 | 16 | 3,441 |
| 105 | 9,298 | 32,305 | | | | 1,285 | | | 118 | 6 | 1,509 |
| 106 | 67,227 | 157,023 | 4,406 | | | 6,827 | 5,600 | 14,951 | 2,743 | 119 | 32,593 |
| 108 | 81,652 | 168,047 | 4,406 | 11,252 | | 3,807 | 5,600 | 14,950 | 4,275 | 123 | 33,885 |
| 109 | 12,022 | | | | | 2,265 | | (0) | 35 | 3 | 707 |
| 110 | 42,261 | 55,327 | | 325 | | 13,119 | 5,600 | 26,908 | 2,070 | 90 | 24,552 |
| 111 | 142,951 | 49,526 | | | 506 | 21,059 | 2,800 | 26,949 | 2,557 | 110 | 30,254 |
| 112 | 13,400 | | | | | 2,143 | | (1) | 39 | 3 | 677 |
| 113 | 21,717 | | | 2,356 | | 2,075 | 1,400 | | 145 | 7 | 1,854 |
| 114 | 106,341 | | | | | 9,412 | 0 | 3 | 4,583 | 114 | 30,786 |
| 116 | 244,652 | 82,734 | | 975 | | 9,739 | 4,200 | 14,951 | 3,093 | 1,535 | 36,780 |
| 117 | 32,207 | | | | | 3,183 | 0 | (2) | 480 | 24 | 6,026 |
| 118 | 119,505 | 79,844 | | | | 5,644 | 1,400 | 1 | 1,584 | 2,829 | 18,970 |
| 119 | 317,512 | 91,477 | | 221 | | 12,475 | 4,200 | | 5,930 | 112 | 30,525 |
| 120 | 172,007 | | | 15,584 | | 12,944 | 1,400 | (4) | 3,814 | 65 | 16,421 |
| 121 | 10,628 | | | 764 | | 1,711 | 1,400 | (1) | (5) | 1 | 141 |
| 122 | 137,861 | 40,182 | 4,406 | 26,481 | | 8,050 | 1,400 | 20,931 | 3,217 | 121 | 33,294 |
| 123 | 222,428 | | | 26,098 | | 6,463 | 12,600 | | 1,951 | 44 | 12,098 |
| 128 | 153,028 | 227,535 | 4,406 | 2,925 | | 8,856 | 5,600 | 8,974 | 4,640 | 180 | 49,594 |
| 129 | 3,870 | 1,954 | | | | | | | 56 | 3 | 882 |
| 134 | 45,807 | | | | | | | (1) | 52 | 3 | 841 |
| 146 | 9,600 | | | | | | | | (8) | 0 | 42 |
| 152 | | | | | | | | | 1,311 | | |
| 350 | 939 | | | | | | | | | | |
| Grand Total | 2,463,819 | 1,134,849 | 17,625 | 133,387 | 506 | 157,697 | 58,800 | 149,519 | 55,705 | 7,090 | 418,425 |

Schedule E-3(B)
Water Conservation Programs
Cost of Each Program by District

2013

| Dept | P31LWP | P31SEM | P31WWP | P32COM | P32ETC | P32PAD | P35ETC | P36DGD | P36EVT | P36SPN | PUR001 |
|-------------|--------|--------|---------|---------|--------|--------|---------|--------|--------|--------|--------|
| 101 | | 650 | 26,268 | 12,441 | | | 12,455 | | 92 | 22,500 | |
| 102 | | 677 | 7,821 | 13,502 | | | 8,038 | | 3,260 | | |
| 104 | | 109 | | 643 | | | 883 | | | 1,000 | |
| 105 | | 38 | | 749 | | | 543 | | | | |
| 106 | 7,740 | 788 | | 15,732 | | | 10,059 | 1,000 | 0 | | |
| 108 | 14,166 | 814 | | 16,315 | | 785 | 9,926 | 0 | | 7,000 | |
| 109 | | 17 | | 356 | | | 174 | | | | |
| 110 | | 594 | 9,900 | 11,891 | | 0 | 7,375 | | 217 | | |
| 111 | | 730 | 11,550 | 15,238 | | | 8,613 | | | | |
| 112 | | 20 | | 219 | | | 704 | 1,200 | | | |
| 113 | | 76 | | 399 | | | 468 | | | | |
| 114 | | 756 | 30,954 | 14,939 | | 450 | 10,386 | | | | |
| 116 | | 893 | 13,200 | 17,793 | | | 10,094 | | | | |
| 117 | | 157 | | 3,090 | | | 2,070 | | | | |
| 118 | | 460 | 8,415 | 9,188 | | | 5,120 | | 4,697 | | |
| 119 | | 741 | 26,268 | 14,874 | | 2,090 | 14,057 | | 1,187 | 12,353 | |
| 120 | 15,732 | 433 | | 8,348 | | | 6,411 | | 90 | | |
| 121 | | 6 | | 22 | | | 390 | | | | |
| 122 | 486 | 799 | | 15,939 | | | 9,779 | | | 7,000 | |
| 123 | | 294 | 7,722 | 5,890 | | | 4,041 | | | | |
| 128 | 18,000 | 1,190 | | 23,807 | 6,073 | 425 | 15,334 | | | 8,200 | |
| 129 | | 23 | | 454 | | | 225 | | | | |
| 134 | | 22 | | 449 | | | 796 | | | | |
| 146 | | 1 | | 35 | | | 573 | | | | |
| 152 | | | | | | | 1,500 | | | | |
| 350 | | | | | | | | | | | 66 |
| Grand Total | 56,124 | 10,287 | 142,098 | 202,314 | 6,073 | 3,750 | 140,012 | 2,200 | 9,542 | 58,053 | 66 |

Schedule E-3(B)
Water Conservation Programs
Cost of Each Program by District

2013

| Dept | R60ETC | R60MKT | R61MKT | R61PRG | R62MKT | R62PRG | R63MKT | R63PRG | R64MKT | R64PRG | R65MKT |
|-------------|--------|--------|--------|---------|--------|--------|--------|-----------|--------|---------|--------|
| 101 | 1,051 | | 13,022 | 91,965 | | 17,125 | | 7,249 | | 6,847 | 0 |
| 102 | 1,204 | | 361 | 25,421 | 298 | 6,460 | 5,541 | 55,780 | 458 | 2,907 | 7,441 |
| 104 | 142 | | 43 | 9,321 | | 0 | | | | 2,157 | |
| 105 | 65 | | 1,628 | 9,233 | | 1,260 | 1,556 | 20,379 | | 237 | |
| 106 | 1,408 | | 5,544 | 20,950 | | 100 | 6,119 | 272,699 | | 2,719 | 0 |
| 108 | 1,454 | 2,736 | 8,615 | 53,480 | 110 | 700 | 7,051 | 307,363 | | 3,780 | 4,823 |
| 109 | 29 | | 1,506 | 6,489 | | | | | | 115 | |
| 110 | 1,060 | | 318 | 1,070 | | 7,125 | 3,469 | 233,814 | | 2,590 | 7,537 |
| 111 | 1,447 | | 392 | 36,136 | | 6,250 | 5,541 | 166,388 | | 3,153 | 7,630 |
| 112 | 27 | | 227 | 5,023 | | 700 | | | | 166 | |
| 113 | 79 | | 911 | 3,736 | | 140 | | | | 450 | 531 |
| 114 | 1,327 | | 7,880 | 80,699 | | 140 | | 254,189 | | 4,317 | 0 |
| 116 | 1,588 | | 476 | 92,999 | | 8,820 | 2,699 | 159,528 | | 5,607 | 14,063 |
| 117 | 257 | | 3,389 | 9,914 | 297 | 965 | | 125,532 | | 624 | 0 |
| 118 | 819 | | 245 | 45,470 | | 840 | 3,461 | 71,633 | | 2,548 | 6,292 |
| 119 | 1,318 | | 2,139 | 45,500 | | 13,195 | 3,567 | 115,415 | 3,153 | 6,072 | 0 |
| 120 | 700 | | 11,393 | 55,506 | | 2,520 | | | | 4,671 | 0 |
| 121 | 5 | | 2,044 | 6,515 | | | | | | 108 | 0 |
| 122 | 1,429 | | 7,240 | 62,679 | 106 | 2,380 | 5,602 | 73,842 | | 4,187 | 6,317 |
| 123 | 522 | | 985 | 17,116 | | 1,680 | | | | 1,193 | 2,802 |
| 128 | 2,133 | 825 | 9,237 | 56,021 | 116 | 980 | 6,982 | 382,010 | | 3,604 | 7,214 |
| 129 | 38 | | 438 | 4,145 | | 140 | 1,556 | 13,436 | | (5,394) | 360 |
| 134 | 36 | | 2,790 | 7,316 | | | | | | 589 | |
| 146 | 2 | | 1,658 | 4,811 | | 280 | | | | 106 | |
| 152 | | | | 2,683 | | | | | | | |
| 350 | | | | | | | | | | | |
| Grand Total | 18,140 | 3,561 | 82,480 | 754,200 | 927 | 71,800 | 53,144 | 2,259,255 | 3,611 | 53,355 | 65,011 |

Schedule E-3(B)
 Water Conservation Programs
 Cost of Each Program by District

2013

| Dept | R65PRG | R66PRG | | | | | Grand Total |
|-------------|--------|--------|---|---|---|---|-------------|
| 101 | 1,788 | | | | | | 881,364 |
| 102 | 3,916 | | | | | | 473,338 |
| 104 | 488 | | | | | | 47,771 |
| 105 | | | | | | | 85,685 |
| 106 | 163 | | | | | | 743,582 |
| 108 | 2,711 | | | | | | 878,361 |
| 109 | | | | | | | 26,746 |
| 110 | 3,718 | | | | | | 544,267 |
| 111 | 5,073 | 1,299 | | | | | 647,061 |
| 112 | | | | | | | 28,190 |
| 113 | | | | | | | 44,375 |
| 114 | 390 | | | | | | 663,564 |
| 116 | 6,581 | | | | | | 859,768 |
| 117 | 0 | | | | | | 211,802 |
| 118 | 1,274 | | | | | | 454,597 |
| 119 | 995 | | | | | | 835,747 |
| 120 | 3,101 | | | | | | 402,803 |
| 121 | 81 | | | | | | 25,580 |
| 122 | 4,781 | | | | | | 586,917 |
| 123 | 569 | | | | | | 374,419 |
| 128 | 3,279 | | | | | | 1,180,335 |
| 129 | 325 | | | | | | 25,941 |
| 134 | | | | | | | 63,943 |
| 146 | | | | | | | 17,782 |
| 152 | | | | | | | 5,494 |
| 350 | | | | | | | 14,673 |
| Grand Total | 39,231 | 1,299 | - | - | - | - | 10,124,104 |

California Water Service Company
Annual Summary Statement of Affiliated Transactions
For the calendar year 2013
E-4

1 Services provided by the Utility (California Water Service Company) to the affiliate companies:

| | |
|---|-----------|
| a) To California Water Service Group (Holding Company): | |
| Utility provides basic accounts payable services to Holding Company, and charges the amounts to Holding Company. In providing this service, Utility performed the following transactions: | |
| 1. Payment of expenses to third parties on behalf of Holding Company (including legal fees, SEC fees, Board of Directors fees, annual report fees, expenses allocation, amortization of stock awards, etc) These expenses are included in the payments from Holding Company to Utility in 2.a.1 below | 54,899 |
| 2. Income Tax Credit | (250,866) |
| 3. Payment made to Holding Company | 217,740 |
| | |
| b) To CWS Utility Services (affiliate of Holding Company): | |
| Utility provides basic accounts payable services to CWSUS, and charges the amounts to CWSUS. In providing this service, Utility performed the following transactions: | |
| 1. Payment of expenses on behalf of CWS Utility Services (including repair & maintenance, property tax, interest, tax, etc.) These expenses are included in the payments from CWS Utility Services to Utility in 2.b.1 below. | 725,013 |
| 2. Utility rents space from CWS Utility Services in a Rancho Dominguez building per the lease agreement between the entities. | (504,840) |
| 3. Payment made to CWS Utility Services | 243,137 |
| 4. Receipt of reimbursement from CWS Utility Service (interest billed per 2012 GRC settlement) | (86,960) |
| | |
| c) To HWS Utility Services (affiliate of Holding Company): | |
| Utility provides basic accounts payable services to HWSUS, and is reimbursed for those payments. In providing this service, Utility performed the following transactions: | |
| Payment of expenses for HWSUS (including insurance, GET and USE tax, shipping, phone, etc.) These expenses are included in | |
| 1. the payments from HWS Utility to Utility in 2.c.1 | (25,243) |
| 2. Receipt of reimbursement from HWS Utility | (1,447) |
| 3. Payment made to HWS Utility | 399,302 |

2. Services provided by the affiliated companies to the Utility (California Water Service Company):

| | |
|--|-----------|
| a) From Holding Company: | |
| 1. Reimbursement for the payments Utility made on behalf of Holding Company in 1.a.1 above. (includes Board of Directors' fees and expenses, shareholder expenses, SEC fees, annual reports, tax, etc.) Amortization of stock awards were allocated from Holding Company to Utility. | 195,967 |
| 2. Receipt of reimbursement from Utility | (217,740) |

California Water Service Company
Annual Summary Statement of Affiliated Transactions
For the calendar year 2013
E-4

| | |
|--|-------------|
| b) From CWS Utility Services: | |
| 1. Reimbursement for the payments Utility made on behalf of CWS Utility Services in 1.b.1 above | (725,013) |
| 2. Utility rents space from CWS Utility Services in a Rancho Dominguez building per the lease agreement between the entities. | 504,840 |
| 3. Receipt of reimbursement from the Utility | (243,137) |
| 4. Payment made to Utility | 86,960 |
| c) From HWS Utility Services | |
| 1. Reimbursement for the payments Utility made on behalf of HWS Utility Services in 1.c.1 & 1.c.2 above | 25,243 |
| 2. Payment made to the Utility | 1,447 |
| 3. Receipt of reimbursement from the Utility | (399,302) |
| d) Dividends were paid to Holding Company: | |
| 1. Common Stock | 26,690,834 |
| 3. Assets transferred from the utility to the affiliated companies: | |
| There were no assets transferred from the Utility to the affiliated companies in 2013. | |
| 4. Assets transferred from the affiliated companies to the utility: | |
| There were no assets transferred from the affiliate companies to the utility in 2013. | |
| 5. Employees transferred from the Utility to the affiliated companies: | |
| There were no employees transferred from the Utility to the affiliated companies in 2013. | |
| 6. Employees transferred from the affiliated companies to the Utility: | |
| There were no employees transferred from the affiliated companies to the Utility in 2013. | |
| 7. Financial arrangements and transactions between the Utility and the affiliated companies: | |
| a) Promissory Note to Holding Company (12/31/2010-\$7,925,00) - Beginning balance as of 1/01/2013 | 7,831,938 |
| 1. Receipt of principal payment for long-term note (payoff note) | (7,796,118) |
| 2. Receipt of interest payment for long-term note | (179,293) |
| 8. Services provided by and/or assets transferred from the parent holding company to affiliate company which may have germane utility regulations impacts: | |
| There were no services provided by and/or assets transferred from the parent holding company to affiliate company which may have germane utility regulations impact. | |
| 9. Services provided by and/or assets transferred from affiliated company to the parent holding company which may have germane utility regulations impacts: | |
| Assets transferred from the Utility to the parent holding company (PID 20859 and 65559) | 69,298 |

**CLASS A, B, C AND D WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent: see A-24(a)

Name: _____
 Address: _____
 Phone Number: _____
 Account Number: _____
 Date Hired: _____

2. Total surcharge collected from customers during the 12 month reporting period:

| \$ | 447,486 | Meter Size | No. of Metered Customers | Monthly Surcharge Per Customer |
|----|---------|-------------------------------|--------------------------|--------------------------------|
| | | 1 inch | 19 | 30 |
| | | 1 1/2 inch | 13 | 28 |
| | | 2 inch | 5 | 96 |
| | | 3 inch | 1 | 272 |
| | | 3/4 inch | 17 | 8 |
| | | 5/8 inch | 3,608 | 10 |
| | | Mobile | 2 | 201 |
| | | Number of Flat Rate Customers | | 0 |
| | | Total | 3,664 | |

3. Summary of the bank account activities showing: see A-24(a)

| | |
|-----------------------------------|--|
| Balance at beginning of year | |
| Deposits during the year | |
| Interest earned for calendar year | |
| Withdrawals from this account | |
| Balance at end of year | |

4. Reason or Purpose of Withdrawal from this bank account: see A-24(a)

CLASS A WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (continued)

Plant amounts included in Schedule A-1a, Account No. 101 Water Plant in Service which were funded using SDWBA funds:

| Line No. | Acct. No | Title of Account (a) | Balance Beginning of Year (b) | Plant Additions During Year (c) | Plant Retirements During Year (d) | Other Debits or (Credits) (e) | Balance End of Year (f) |
|----------|----------|----------------------------------|-------------------------------------|---------------------------------------|--|-------------------------------------|-------------------------------|
| 1 | | NON-DEPRECIABLE PLANT | | | | | |
| 2 | 301 | Intangible plant | | | | | |
| 3 | 306 | Land | 8,450 | | | | 8,450 |
| 4 | | Total non-depreciable plant | 8,450 | | | | 8,450 |
| 5 | | DEPRECIABLE PLANT | | | | | |
| 6 | 311 | Structures | - | | | | |
| 7 | 315 | Wells | 602,751 | | | | 602,751 |
| 8 | 317 | Other water source plant | - | | | | |
| 9 | 324 | Pumping equipment | 137,194 | | | | 137,194 |
| 10 | 331 | Structures | - | | | | |
| 11 | 332 | Water treatment plant | 8,180,260 | | | | 8,180,260 |
| 12 | 342 | Reservoirs, tanks, and sandpipes | 1,157,010 | | (1,850) | | 1,155,160 |
| 13 | 343 | Water mains | 844,097 | | | | 844,097 |
| 14 | 345 | Services and meter installations | - | | | | - |
| 15 | 346 | Meters | 707 | | | | 707 |
| 16 | 348 | Hydrants | 4,824 | | | | 4,824 |
| 17 | 378 | Other equipment | - | | | | |
| 18 | 372 | Office furniture and equipment | - | | | | |
| 19 | 373 | Transportation | - | | | | |
| 20 | | Total depreciable plant | 10,926,843 | | (1,850) | - | 10,924,993 |
| | | Total water plant in service | 10,935,293 | | (1,850) | - | 10,933,443 |

DECLARATION
(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)

I, the undersigned David B. Healey
 Officer, Partner or Owner

of California Water Service Company
 Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2013, through December 31, 2013.

Corporate Controller & Assistant Secretary
 Title (Please Print)

 Signature

(408)-367-8200
 Telephone Number

 Date

GO 103A CUSTOMER SERVICE PERFORMANCE MEASURES
Companywide Information 2013

| | Goal | 2013 Q1 | 2013 Q2 | 2013 Q3 | 2013 Q4 | 2013 YTD |
|---|-------------------------|---------------|---------------|---------------|---------------|---------------|
| PHONE SYSTEM | | | | | | |
| Total Calls Received | | 184,111 | 189,362 | 205,650 | 164,064 | 743,187 |
| # Calls Answered in 30 seconds | | 164,131 | 170,285 | 179,019 | 150,600 | 664,035 |
| % Calls Answered in 30 seconds | > or = 80% | 89% | 90% | 87% | 92% | 89% |
| # Calls Abandoned | | 6,565 | 6,029 | 7,815 | 3,681 | 24,090 |
| Abandonment Rate | < or = 5% | 4% | 3% | 4% | 2.2% | 3.2% |
| BILLING | | | | | | |
| Total Bills Scheduled to Run | | 1,385,031 | 1,381,183 | 1,354,418 | 1,312,614 | 5,433,246 |
| Total Bills Rendered | | 1,385,031 | 1,381,183 | 1,354,418 | 1,312,614 | 5,433,246 |
| Bills Not Rendered in 7 days (10 for finals) | | 0 | 0 | 0 | 0 | 0 |
| % Bills Rendered in 7 days | > or = 99.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| Inaccurate Bills Rendered | | 7,602 | 6,048 | 6,109 | 6,662 | 26,421 |
| % of Inaccurate Bills Rendered | < or = 3.00% | 0.55% | 0.44% | 0.45% | 0.51% | 0.49% |
| PAYMENTS | | | | | | |
| Total Payments Posted | | 1,231,139 | 1,269,836 | 1,275,550 | 1,216,021 | 4,992,546 |
| Payment Posting Errors | | 768 | 846 | 792 | 765 | 3,171 |
| % of Payment Posting Errors | < or = 1.0% | 0.1% | 0.1% | 0.1% | 0.1% | 0.1% |
| METER READING | | | | | | |
| Total Number of Meter Reads Scheduled | | 1,531,321 | 1,321,292 | 1,297,591 | 1,281,495 | 5,431,699 |
| Total Scheduled Reads Not Read | | 8,134 | 4,959 | 5,835 | 6,954 | 25,882 |
| % Meters Not Read | < or = 3.0% | 0.5% | 0.4% | 0.4% | 0.5% | 0.5% |
| WORK ORDER COMPLETION | | | | | | |
| Total Appointments Scheduled | | 5,655 | 5,608 | 5,692 | 5,208 | 22,163 |
| # Scheduled Appointments Missed | | 167 | 119 | 120 | 84 | 490 |
| % of Scheduled Appointments Missed | < or = 5.0% | 3.0% | 2.1% | 2.1% | 1.6% | 2.2% |
| Total Customer Requested Work Orders | | 34,645 | 43,913 | 49,916 | 50,903 | 179,377 |
| # of Customer Requested Work Orders Missed | | 284 | 38 | 177 | 106 | 605 |
| % Customer Requested Work Orders Missed | < or = 5.0% | 0.8% | 0.1% | 0.4% | 0.2% | 0.3% |
| CONSUMER AFFAIRS BRANCH (CAB) COMPLAINTS | | | | | | |
| Total # of Connections | | 475,810 | 477,754 | 477,002 | 477,267 | 476,958 |
| Total # of Customers | | 457,302 | 459,867 | 459,280 | 451,823 | 457,068 |
| # of Complaints to Utility from CAB | | 10 | 8 | 22 | 11 | 51 |
| % of Complaints to Utility from CAB | < or = 0.100% | 0.002% | 0.002% | 0.005% | 0.002% | 0.011% |

**2013 Annual Report of California Water Service Company
to the California Public Utilities Commission**

ATTACHMENTS A, B, C, and D

March 2014

Annual Report of California Water Service Company
to the California Public Utilities Commission

ATTACHMENT A

**Report on Excess Capacity Activities
(Non-Tariffed Products & Services or NTP&S)**

For Calendar Year 2013 (Submitted March 2014)

The Commission's rules governing excess capacity activities (formally called "non-tariffed products and services" or "NTP&S") became effective on June 30, 2011 (see Rule X contained in Appendix A of D.12-01-042). Consistent with Rule X.E of the new rules, California Water Service Company ("Cal Water") provides the following information regarding its NTP&S projects in Calendar Year 2013 in this Attachment:

| | Page Number |
|--|-------------|
| Non-Regulated Operating Income Statement | 1 |
| Overview | 2 |
| Descriptions of NTP&S Projects | 3 |
| Regulated Assets used in NTP&S Projects | 9 |

CALIFORNIA WATER SERVICE GROUP
 Non-Regulated Operating Income Statement
 2013

| Name of Contract/Service | Active or Passive | Operating Income | Gross Revenue | Revenue Sharing | Expense |
|---|----------------------|---------------------|-------------------|--------------------|--------------------|
| <u>Operating and Maintenance Contract</u> | | | | | |
| Castlewood | Active | (6,586) | - | - | 6,586 |
| City of Bakersfield | Active | (1,074,354) | 7,013,159 | (731,595) | 7,355,918 |
| Tejon-Castac | Active | (156,524) | 528,054 | (54,743) | 629,836 |
| City of Commerce | Active | (17,231) | 95,974 | (10,989) | 102,216 |
| City of Montebello | Active | (49,927) | 321,645 | (33,821) | 337,751 |
| Crane Ridge | Active | 11,849 | 63,476 | (6,492) | 45,134 |
| Foothill Estates | Active | 6,437 | 59,170 | (6,093) | 46,640 |
| Central Basin/Rio Hondo | Active | 126,641 | 141,238 | (14,598) | - |
| West Basin | Active | 104,248 | 116,321 | (12,073) | - |
| Camp Erwin Owen | Active | 5,623 | 7,487 | (773) | 1,091 |
| River Kern Mutual | Active | 9,122 | 17,753 | (1,839) | 6,791 |
| Mountain Mesa Water | Active | 16,187 | 73,108 | (7,590) | 49,332 |
| Rural North Vacaville | Active | 3,780 | 186,609 | (19,057) | 163,772 |
| Total O & M | | (1,020,736) | 8,623,994 | (899,663) | 8,745,067 |
| <u>Meter Reading & Billing Services</u> | | | | | |
| City of Stockton | Active | (27,443) | 551,399 | (56,886) | 521,956 |
| City of Visalia | Active | 122,948 | 649,755 | (67,261) | 459,547 |
| Hermosa Redondo Sewer | Active | 1,377 | 1,530 | (153) | - |
| King City Sewer | Active | 19,918 | 23,020 | (2,384) | 719 |
| Marysville Sewer | Active | 41,907 | 48,037 | (4,978) | 1,152 |
| Willows Sewer | Active | 3,642 | 4,150 | (430) | 78 |
| Hawthorne Sewer Services | Active | (2) | - | - | 2 |
| Chico Sewer | Active | 92,377 | 182,408 | (18,885) | 71,146 |
| Dominguez Sewer | Active | 4,023 | 4,470 | (447) | - |
| Total Meter Read & Billing | | 258,747 | 1,464,770 | (151,422) | 1,054,600 |
| <u>Lab Services</u> | | | | | |
| Great Oaks Water Co. | Active | 35,151 | 51,051 | (5,289) | 10,610 |
| Total Lab Services | | 35,151 | 51,051 | (5,289) | 10,610 |
| <u>Miscellaneous</u> | | | | | |
| Job Orders (Income from repairs performed to another party) | Active | 45,967 | 380,593 | (38,874) | 295,751 |
| Dividend Revenue on Common Stock | N/A | 17 | 17 | - | - |
| Interest Revenue from Bank and Loans | N/A | 275,769 | 275,769 | - | - |
| Other Income | N/A | 2,131,878 | 10,927 | - | (2,120,951) |
| Home Service USA Corp | Active | 1,893,212 | 2,198,732 | (213,198) | 92,322 |
| Total Miscellaneous | | 4,346,844 | 2,866,038 | (252,073) | (1,732,878) |
| <u>Other Non-Regulated Operating Activity</u> | | | | | |
| City of Commerce lease | Active | (327,466) | 1,960,652 | (107,395) | 2,180,723 |
| Hawthorne lease | Active | 609,233 | 7,688,115 | (437,928) | 6,640,954 |
| Bakersfield Treatment Plant | Active | (278,257) | 1,065,420 | (75,967) | 1,267,710 |
| Desalter | Active | 10,756 | 12,000 | (1,244) | - |
| Total | | 14,267 | 10,726,187 | (622,534) | 10,089,386 |
| <u>Leases</u> | | | | | |
| Antenna Leases | Passive | 1,650,494 | 2,718,621 | (825,442) | 242,686 |
| Other Property Leases | Passive | 4,200 | 6,000 | (1,800) | - |
| Total Leases | | 1,654,694 | 2,724,621 | (827,242) | 242,686 |
| Total | | 5,288,967 | 26,456,661 | (2,758,222) | 18,409,471 |

Cal Water's Excess Capacity Activities (formally called "Non-Tariffed Products & Services" or "NTP&S")

I. Overview

- **Revenue sharing under new rules:** Rule X.C defines how revenues from unregulated activities are to be allocated between shareholders and ratepayers, depending on whether the activities are designated as "active" or "passive."
 - **Active vs. passive activities:** The Commission has designated certain activities as active or passive as reflected in the "NTP&S Designation Chart" at the end of the rules. Ten percent (10%) of gross revenues from activities classified as "active" must be shared with ratepayers, while thirty percent (30%) of gross revenues from "passive" activities must be shared with ratepayers.
 - **100% revenue sharing for first \$100,000:** The 10%/30% revenue sharing is applied to active and passive NTP&S activities only after the first \$100,000 of the year's NTP&S revenues are fully allocated (100%) to benefit ratepayers.
 - **Cal Water's activities:** With the exception of Cal Water's lease of space for cellular antennas, which are designated as "passive" (requiring 30% sharing), Cal Water's NTP&S activities are all "active" (requiring 10% sharing).
- **Cost allocation under new rules:** Rule X.D defines how costs associated with NTP&S activities must be allocated between regulated and unregulated accounts, generally requiring that "all incremental investments, costs, and taxes due to [NTP&S] shall be absorbed by shareholders, i.e., not recovered through tariffed rates."
 - **Cal Water's cost allocations:** Charges for an NTP&S activity consist of fully-loaded labor costs (payroll hours plus related benefits costs) and non-labor costs (such as materials, postage, etc.). For both kinds of costs, clearly identifiable incremental costs (direct costs) are directly charged to unregulated accounts. In addition, incremental indirect costs are estimated for each activity, and allocated to unregulated accounts.

II. Descriptions of Excess Capacity Activities

1) Antenna Leases (Multiple Cal Water Districts)

- Service: Antenna leases (95 agreements with mobile carriers)
- Description: These antenna leases allow cellular service providers to install their antennas on Cal Water properties without interference to normal day-to-day operations. Cal Water has antenna leases in several districts.
- Allocations: For all of 2013, the expenses Cal Water incurs to ensure equipment is safe and properly installed have been directly charged to unregulated accounts, and 30% of gross revenues have been allocated to ratepayers. This approach is consistent with Cal Water's standardized NTP&S revenue sharing and cost allocation methodologies.

2) Bakersfield, City of (Bakersfield District)

- Service: Operation, maintenance, and billing contract for water system (approximately 40,000 customers)
- Description: In the Bakersfield area, both Cal Water and the City of Bakersfield own water systems that serve the population. This contract with the City of Bakersfield requires that Cal Water provides all qualified, trained and, if required, licensed and certified personnel, direct supervision, fully equipped vehicles, proper tools, equipment, fuels and various supplies to operate and maintain the City's system. Operation of the system includes treatment of water, transmission/distribution, repair of leaks, meter maintenance, meter reading, customer billing, and 24/7 on-call response.
- Allocations: Cal Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the new rules.

3) Camp Erwin Owen Contract (Kern River Valley District)

- Service: Observation and surveillance of well and chlorination system
- Description: This contract with campground Camp Erwin Owen requires that Cal Water check the water system twice monthly, provide stand-by service 24/7 through a local answering service, act as the water system representative for Camp Erwin Owen in matters related to the Department of Health Services, procure and deliver monthly bacteriological samples, and prepare monthly reports. This contract was terminated in December 2013.
- Allocations: Cal Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the new rules.

4) Castlewood (Livermore District)

- Service: Operation and maintenance contract for water and sewer systems (approximately 170 customers)
- Description: This contract terminated prior to 2013; expenses reflected in 2013 are the result of invoices received after termination of the contract. The contract with the

County of Alameda was to operate (and provide limited maintenance for) the Castlewood water and sewer systems. No billing services were provided.

Allocations: Cal Water applies its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the new rules.

5) Central Basin Municipal Water District/Rio Hondo (East Los Angeles District)

Service: Operation and maintenance of recycled water system

Description: This agreement between the Central Basin Municipal Water District and Cal Water is for the operation and maintenance of a recycled water distribution system (in the Rio Hondo Reclamation Project area). In particular, Cal Water employs the equipment, personnel, facilities, expertise and capacity necessary to operate and maintain the Rio Hondo Pump Station, Cudahy Pump Station, Norwalk Boulevard Pressure Reducing Station and Distribution System. No billing services are provided.

Allocation: Cal Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the new rules. There are no expenses because they are passed through to Central Basin.

6) Chico, City of (Chico District)

Service: Billing for sewer system (approximately 18,420 customers)

Description: The City of Chico owns and operates a sewer system. The City calculates sewer charges based upon water consumption, and Cal Water includes the sewer charges as a line item on the regulated water bills of its customers and processes payments.

Allocations: Cal Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the new rules.

7) Commerce, City of (East Los Angeles District)

Service: Operation, maintenance, & billing for leased water system (approximately 1,200 customers)

Description: Pursuant to an agreement with the City of Commerce, Cal Water performs all customary utility practices for Commerce residents that it would provide to regulated customers.

Allocations: Cal Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the new rules.

8) Crane Ridge Mutual Water Company (Livermore District)

Service: Operation, maintenance & billing for water system (approximately 25 customers)

Description: Cal Water operates and maintains a small water system owned by the Crane Ridge Mutual Water Company.

Allocations: Cal Water applied its standardized revenue sharing and cost allocation methodologies consistent with the new rules.

9) Desalter Project (Dominguez District)

Service: Operation of desalination project

Description: This contract is an agreement between West Basin Municipal Water District and Cal Water's Dominguez District. West Basin constructed a desalination project on land leased from the Dominguez District (formerly the Dominguez Water Corporation). West Basin installed a reverse osmosis unit to treat two wells with brackish water content. Cal Water operates the project, obtains water from the project, and receives monthly lease amounts from West Basin.

Allocation: Cal Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the new rules.

10) Foothill Estates (Salinas District)

Service: Operation and maintenance of water system

Description: Cal Water operates and provides limited maintenance for a water system owned by land developer Foothill Estates. No billing services are provided.

Allocations: Cal Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the new rules.

11) Great Oaks Water Company (General Office)

Service: Lab services

Description: Cal Water furnishes the personnel, services, and equipment necessary to provide drinking water testing and analysis for Great Oaks Water Company using methods approved by Department of Health Services for bacteriological samples from Great Oaks' distribution systems.

Allocations: Cal Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the new rules.

12) Hawthorne, City of (Rancho Dominguez District)

Service: Operation, maintenance, & billing for leased water system, and billing for sewer services (approximately 6,000 customers)

Description: Cal Water leases the City of Hawthorne's water system and groundwater and furnishes water service to the City's customers. Cal Water performs all customary utility practices that it would provide to regulated customers and in mutual agreement with the City of Hawthorne.

In addition, the City of Hawthorne owns a sewer system. Cal Water includes the City's sewer charges as a line item on the regulated water bills of its customers, and processes payments.

Allocations: Cal Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the new rules.

13) Home Service USA Corp (General Office)

Service: Billing services

Description: Cal Water provides billing services to Home Service USA Corp (also known as Home Emergency Insurance Solutions), which provides emergency home warranty repair services, for customers of Home Service USA that are also customers of Cal Water by adding Home Service charges as line items on regulated water bills.

Allocations: For calendar year 2013, there was a memorandum account to track all costs and revenues associated with this contract. In D.13-02-026, the Commission determined that the memo account would close on 12/31/13, and that the new rates effective 1/1/14 and going forward will reflect Cal Water's standardized NTP&S revenue sharing and cost allocation methodologies, which are consistent with the new rules. The memo account will be amortized and provide a surcredit to customers in 2014.

14) King City (King City District)

Service: Billing for sewer system (approximately 2,400 customers)

Description: Cal Water bills the monthly sewer service charge for the City of King as an additional separate line on the monthly water bill of Cal Water's regulated customers, and processes payments. Water consumption data is used to calculate monthly sewer charges as directed by the City of King.

Allocations: Cal Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the new rules.

15) Marysville, City of (Marysville District)

Service: Billing for sewer system (approximately 3,630 customers)

Description: Cal Water bills the monthly sewer service charge for the City of Marysville as an additional separate line on the monthly water bill of Cal Water's regulated customers, and processes payments. Water consumption data is used to calculate monthly sewer charges as directed by the City of Marysville.

Allocations: Cal Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the new rules.

16) Montebello, City of (East Los Angeles District)

Service: Operation, maintenance & billing for water system (approximately 1,600 customers)

Description: For the water system owned by the City of Montebello, Cal Water performs the following services: operations, billing and collections, customer service, accounts payable and accounts receivable. This contract ended in October 2013.

Allocations: Cal Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the new rules.

17) Mountain Mesa Water Company (Kern River Valley District)

Service: Operation, maintenance & billing for water system (approximately 370 customers)

Description: For the water system owned by Mountain Mesa Water Company, Cal Water performs the following services: operations, billing and collections, customer service, accounts payable and accounts receivable.

Allocations: Cal Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the new rules.

18) Riverkern Mutual Water Company (Kern River Valley District)

Service: Operation and maintenance for water system

Description: Cal Water operates and maintains a water system owned by Riverkern Mutual Water Company. No billing services are provided.

Allocations: Cal Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the new rules.

19) Rural North Vacaville Water District (Dixon District)

Service: Operation, maintenance & billing for water system (approximately 500 customers)

Description: For the water system owned by the Rural North Vacaville Water District, Cal Water performs the following services: operations, billing and collections, customer service, accounts payable and accounts receivable.

Allocations: Cal Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the new rules.

20) Stockton, City of (Stockton District)

Service: Billing for several city services (approximately 38,000 customers)

Description: The City of Stockton provides wastewater, storm water, garden refuse, and solid waste collection services to residents and businesses in and about the City of Stockton. Cal Water lists these charges as separate line items on the monthly bills to regulated customers, and processes payments.

Allocations: Cal Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the new rules.

21) Tejon-Castac Water District (Bakersfield District)

Service: Operation, maintenance, and billing for water and wastewater systems (approximately 14 customers)

Description: For the water and wastewater systems owned by the Tejon-Castac Water District, Cal Water performs the following services: operations, billing and collections, customer service, accounts payable and accounts receivable.

Allocations: Cal Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the new rules.

22) Torrance, City of (Dominguez and Hermosa-Redondo Districts)

Service: Billing for sewer system (approximately 9,800 customers)

Description: Cal Water bills the monthly sewer service charge for the City of Torrance as a separate line on the monthly water bill of Cal Water's regulated customers, and processes customer payments. This contract is for customers in Cal Water's Dominguez and Hermosa-Redondo Districts.

Allocations: Cal Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the new rules.

23) Visalia, City of (Visalia District)

Service: Billing for various city services (approximately 38,000 customers)

Description: Cal Water bills regulated customers for city-imposed sewer, garbage and other city services. Cal Water also sends special mailings and processes payments.

Allocations: Cal Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the new rules.

24) West Basin Municipal Water District (Hermosa-Redondo District)

Service: Operation and maintenance of recycled water system

Description: The West Basin Municipal Water District owns recycled water distribution systems. Cal Water provides labor, materials, transportation and equipment necessary to perform basic operation and maintenance of the systems. The services include being available to inspect, operate, test maintain and repair the distribution system, on a 24-hour day, 7-day a week basis. Cal Water annually recommends and informs West Basin if capital improvements are needed, and performs any emergency services needed to protect health, safety, and property. Cal Water is also responsible for regulatory compliance work. No billing services are provided.

Allocations: Cal Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the new rules.

25) Willows, City of (Willows District)

Service: Billing for sewer system (approximately 235 customers)

Description: Cal Water bills the monthly sewer service charge for the City of Willows as a separate line on the monthly water bill of Cal Water's regulated customers, and processes customer payments.

Allocations: Cal Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the new rules.

III. Regulated Assets Used in NTP&S Projects

Cal Water's non-tariffed products and services ("NTP&S) projects generally fall within the below categories. For each category, the regulated assets used for the projects are identified. All of the activities involve the asset of personnel labor. The personnel time spent on unregulated activities is provided separately.

A) Antenna Leases

Antennas for mobile communications are usually mounted on elevated water tanks, co-located on utility poles with Cal Water communications facilities, or installed on the grounds of tank sites. No other regulated assets are generally used in antenna lease contracts. Cal Water employees perform visual inspections of new and modified installations, but all other activities (permitting, installation, maintenance, and security) are performed by antenna owners.

B) Operation and Maintenance ("O&M") Contracts

Under these contracts, Cal Water fully operates and maintains an unregulated water and/or sewer system through a service contract, or through a lease of the system. Some of these O&M contracts include billing and meter-reading services, and some do not. For contracts including billing and meter-reading, see the regulated assets described under the section for "Billing and Meter-Reading Contracts."

The regulated assets used for O&M contracts include:

- General office equipment and buildings for operations and customer service
- Customer service computer systems – automated systems that direct customer inquiries
- Mainframe and distributed computing hardware and software – for facilities monitoring and controls, communications, corporate support
- Heavy machinery, miscellaneous machinery
- Warehousing facilities
- Field instrumentation tools, sampling equipment, chemicals
- Miscellaneous mechanical hand and power tools
- Vehicles, fleet management system
- Landline and mobile communications equipment

C) Billing and Meter-Reading Contracts

Under these contracts, Cal Water provides meter-reading and billing for unregulated services that may include water service, sewer service, refuse (trash) service, and other city services.

For the billing of unregulated services provided in Cal Water's regulated territory, billing activities consist of adding line item charges to regulated bills, and collecting and processing payments. For billing in unregulated systems that Cal Water operates and maintains, billing activities consist of the calculation, preparation, and mailing of bills, as well as the collection and processing of payments. In both situations, excess capacity contracts for billing and meter-reading include the use of the following regulated assets:

- General office equipment and buildings for customer service, bill preparation, and payment processing
- Customer service computer systems – automated systems that direct customer inquiries
- Vehicles
- Landline and mobile communications equipment
- Hand-held meter-reading devices
- RMS Billing System – computer system that maintains customer information

- Printing machines – machines that print utility bill statements
- Bill insertion machines – machines for inserting customer bills into mailing envelopes
- Cash remittance equipment – sorts and opens payment envelopes, extracts payments

D) Lab Services Contracts

Cal Water provides water quality testing laboratory services to third parties. These contracts include the use of the following regulated assets:

- General office equipment
- Laboratory
- Lab equipment, chemicals

In addition to laboratory services, Cal Water also conducts field inspections and sampling for some contracts, which include the use of the following regulated assets:

- Field instrumentation tools, sampling equipment
- Vehicles

E) Home Service USA Contract

For the contract with Home Service USA, Cal Water uses the billing-related regulated assets discussed above under “Billing and Meter-Reading Contracts” to add line item charges for Home Service products to regulated bills.

Annual Report of California Water Service Company
to the California Public Utilities Commission

ATTACHMENT B

**REGARDING THE
BIENNIAL AFFILIATE COMPLIANCE PLAN
OF
CALIFORNIA WATER SERVICE COMPANY (U-60-W)**

Rule VIII.C of the California Public Utilities Commission's ("Commission's") *Modified Rules for Water and Sewer Utilities Regarding Affiliate Transactions and the Use of Regulated Assets for Non-Tariffed Utility Services*, contained in Appendix A of D.12-01-042, requires the submission of a Compliance Plan "starting in 2011 with the 2010 annual report and biennially thereafter."

Consistent with this rule, California Water Service Company ("Cal Water") prepared and filed its biennial Affiliate Compliance Plans with its 2010 and 2012 annual reports to the Commission (submitted in 2011 and 2013, respectively).

Accordingly, Cal Water will file its next biennial Affiliate Compliance Plan with its 2014 annual report to the Commission in March 2015.

March 2014

Annual Report of California Water Service Company
To the California Public Utilities Commission

ATTACHMENT C

**Directors and Officers of
California Water Service Company and its Affiliates¹**

CALIFORNIA WATER SERVICE GROUP

BOARD OF DIRECTORS

Douglas M. Brown (retired May 2013)
Peter C. Nelson – Chairman of the Board
Martin A. Kropelnicki – Chief Executive Officer
Terry P. Bayer (added March 2014)
Edwin A. Guiles
Bonnie G. Hill
Thomas M. Krummel, M.D.
Richard P. Magnuson
Linda R. Meier
George A. Vera
Lester A. Snow

OFFICERS

Martin A. Kropelnicki, President & CEO
Thomas F. Smegal III, Vice President, Chief Financial Officer, & Treasurer
Helen Del Grosso, Vice President, Human Resources
Francis S. Ferraro, Vice President, Corporate Development
Robert R. Guzzetta, Vice President, Engineering & Water Quality
David R. Karraker, Vice President, Special Projects (retired January 2014)
Christine L. McFarlane, Vice President, Chief Administrative Officer (retirement pending; not an officer as of May 2013)
Michael J. Rossi, Vice President, Continuous Improvement
Paul Townsley, Vice President, Regulatory Matters & Corporate Relations
Lynne P. McGhee, Corporate Secretary
David B. Healey, Corporate Controller
Michael B. Luu, Vice President, Customer Service and Information Technology
Timothy B. Treloar, Vice President, Operations

CALIFORNIA WATER SERVICE COMPANY (same board members and officers as the Group)

BOARD OF DIRECTORS

Douglas M. Brown (retired May 2013)
Peter C. Nelson – Board Chairman
Martin A. Kropelnicki – President/CEO
Terry P. Bayer (new March 2014)
Edwin A. Guiles
Bonnie G. Hill
Thomas M. Krummel, M.D.
Richard P. Magnuson
Linda R. Meier
George A. Vera
Lester A. Snow

OFFICERS

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Thomas F. Smegal III, Vice President, Chief Financial Officer, & Treasurer
Helen Del Grosso, Vice President, Human Resources
Francis S. Ferraro, Vice President, Corporate Development
Robert R. Guzzetta, Vice President, Engineering & Water Quality
David R. Karraker, Vice President, Special Projects (retired January 2014)
Christine L. McFarlane, Vice President, Chief Administrative Officer (retirement pending; not an officer as of May 2013)
Michael J. Rossi, Vice President, Continuous Improvement
Paul Townsley, Vice President, Regulatory Matters & Corporate Relations
Lynne P. McGhee, Corporate Secretary
David B. Healey, Corporate Controller
Michael B. Luu, Vice President, Customer Service & Information Technology
Timothy B. Treloar, Vice President, Operations

¹ In compliance with Rule IV.C of the Affiliate Transaction Rules (D.10-10-019).

CWS UTILITY SERVICES

BOARD OF DIRECTORS

Douglas M. Brown (retired May 2013)
Peter C. Nelson – Board Chairman
Martin A. Kropelnicki – President/CEO
Terry P. Bayer (new March 2014)
Edwin A. Guiles
Bonnie G. Hill
Thomas M. Krummel, M.D.
Richard P. Magnuson
Linda R. Meier
George A. Vera
Lester A. Snow

OFFICERS

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Thomas F. Smegal III, Vice President, Chief Financial Officer, & Treasurer
Helen Del Grosso, Vice President, Human Resources
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Robert R. Guzzetta, Vice President, Engineering & Water Quality
David R. Karraker, Vice President, Special Projects (retired January 2014)
Michael J. Rossi, Vice President, Continuous Improvement
Lynne P. McGhee, Corporate Secretary
David B. Healey, Corporate Controller
Michael B. Luu, Vice President, Customer Service & Information Technology
Timothy B. Treloar, Vice President, Operations

WASHINGTON WATER SERVICE COMPANY

BOARD OF DIRECTORS

Peter C. Nelson – Board Chairman
Lynne P. McGhee
Martin A. Kropelnicki, CEO

OFFICERS

Mike Ireland, President
Martin A. Kropelnicki, CEO
Thomas F. Smegal III, Vice President, Chief Financial Officer, & Treasurer
Helen Del Grosso, Vice President, Human Resources
Francis S. Ferraro, Vice President, Corporate Development
Paul Townsley, Vice President, Regulatory Matters & Corporate Relations
Lynne P. McGhee, Corporate Secretary
David B. Healey, Corporate Controller

NEW MEXICO WATER SERVICE COMPANY

BOARD OF DIRECTORS

Peter C. Nelson – Board Chairman
Lynne P. McGhee
Martin A. Kropelnicki – President/CEO

OFFICERS

Martin A. Kropelnicki, President & CEO
Thomas F. Smegal III, Vice President, Chief Financial Officer, & Treasurer
Helen Del Grosso, Vice President, Human Resources
Francis S. Ferraro, Vice President, Corporate Development
Paul Townsley, Vice President, Regulatory Matters & Corporate Relations
Lynne P. McGhee, Corporate Secretary

HAWAII WATER SERVICE COMPANY

BOARD OF DIRECTORS

Peter C. Nelson – Board Chairman & CEO
Lynne P. McGhee
Martin A. Kropelnicki

OFFICERS

Martin A. Kropelnicki, President & CEO
Thomas F. Smegal III, Vice President, Chief Financial Officer, & Treasurer
Francis S. Ferraro, Vice President, Corporate Development
Helen Del Grosso, Vice President, Human Resources
Paul S. Townsley, Vice President, Regulatory Matters & Corporate Relations
Lynne P. McGhee, Corporate Secretary
David B. Healey, Corporate Controller

HWS UTILITY SERVICES, LLC

Note: Hawaii Water Service Company is the "manager" of the LLC. For this reason, an officer of Hawaii Water Service Company is also authorized to act on behalf of the LLC. Group is the sole "member" of the LLC. There are no officers or directors in an LLC.