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Examined _____

CLASS A
WATER UTILITIES

U# _____

2014
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, 2014

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2015

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

Balance Sheet Data and Capitalization

Calendar Year 2014

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

Phone: (408) 367-8200

Person Responsible for this Report

David B. Healey

BALANCE SHEET DATA

	1/1/2014	12/31/2014	Average
1 Land and Land Rights	35,748,760	35,664,567	35,706,664
2 Plant	1,886,302,826	2,019,152,680	1,952,727,753
3 Work in Progress	98,297,635	84,422,040	91,359,838
4 Intangibles	14,585,338	14,907,154	14,746,246
5 Gross Plant in Service	2,034,934,559	2,154,146,441	2,094,540,500
6 Less: Accum. Depreciation	652,294,018	699,720,396	676,007,207
7 Amortization	9,486,200	11,120,075	10,303,138
8 Net Water Plant in Service	1,373,154,341	1,443,305,970	1,408,230,155
9 Water Plant Held for Future Use	0	0	0
10 Materials and Supplies	5,229,749	5,481,927	5,355,838
11 Less: Advances for Construction	182,776,462	181,763,210	182,269,836
12 Less: Contribution in Aid of Construction	140,262,965	142,459,411	141,361,188
13 Less: Accumulated Deferred Income Tax Credit	181,563,923	210,341,641	195,952,782
14 Net Plant Investment	873,780,740	914,223,635	894,002,188
Adjustments			
a Assets used for non-regulated operations	(25,583,488)	(25,321,132)	(25,452,310)
b Assets allocated to non-regulated operations	0	(5,558,436)	(2,779,218)
c Other Adjustments: Dominguez, AV, and KRV Rate Base Adjustment, net	21,917,000	21,165,472	21,541,236
Net plant used by regulated operations	870,114,252	904,509,539	887,311,895

CAPITALIZATION

15 Common Stock	235,201,746	277,201,746	256,201,746
16 Proprietary Capital (Ind or Part.)	0	0	0
17 Paid in Capital	(3,476,444)	(3,455,161)	(3,465,802)
18 Retained Earnings.	246,224,902	268,542,689	257,383,796
Adjustments			
a Equity portion of rate base adjust for non-regulated plant	(2,785,093)	(3,205,544)	(2,995,318)
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	(9,769,862)	(10,521,390)	(10,145,626)
19 Regulated Common Equity	497,082,111	560,249,203	528,665,657
20 Preferred Stock	0	0	0
21 Long-Term Debt	422,581,474	416,103,481	419,342,477
22 Notes Payable	30,000,000	17,400,000	23,700,000
23 Total Regulated Capitalization	949,663,585	993,752,684	971,708,134

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

Income Statement and Other Related Data

Calendar Year 2014

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

Phone: (408) 367-8200

INCOME STATEMENT

	Gross Amount	Regulated Amount
24 Unmetered Water Revenue	27,140,518	27,124,428
25 Fire Protection Revenue	6,248,221	5,957,478
26 Irrigation Revenue	190,951	190,951
27 Metered Water Revenue	512,769,680	502,679,118
28 WRAM adjustment	16,818,184	16,818,184
29 MCBA adjustment	7,206,131	7,206,131
30 WRAM/MCBA Interest	46,621	46,621
31 Balancing account revenue	(5,912,162)	(5,912,162)
32 Total Operating Revenue	<u>564,508,144</u>	<u>554,110,749</u>
33 Total Operating Expenses	380,111,020	370,600,470
34 Depreciation Expense	55,720,180	54,187,778
35 Amortization and Property Losses	1,115,525	1,115,525
36 Taxes Other Than Income Taxes	18,085,642	18,015,604
37 Total Operating Rev. Deductions Before Taxes	<u>455,032,367</u>	<u>443,919,377</u>
38 Pre Tax Income	109,475,777	110,191,372
39 California Income Taxes	(299,750)	(360,988)
40 Federal Income Taxes	28,828,834	28,400,167
41 Total Operating Revenue After Taxes	80,946,693	82,152,193
42 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	<u>3,050,255</u>	<u>0</u>
43 Income Available for Fixed Charges	83,996,948	82,152,193
44 Interest Expense	26,317,090	25,207,191
45 Net Income (Loss) Before Dividends	57,679,858	56,945,002
46 Preferred Stock Dividends	0	0
47 Net Income (Loss) Available for Common Stock	<u><u>57,679,858</u></u>	<u><u>56,945,002</u></u>

OTHER DATA

48 Refunds of Advances for Construction	6,529,032	6,529,032
49 Total Payroll Charged to Operating Expenses	59,824,313	59,202,105
50 Purchased Water	177,560,547	173,777,157
51 Power	24,089,142	23,583,408

52 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)

	Jan. 1	Dec. 31	Annual Average
53 Metered Service Connections	429,772	437,091	433,432
54 Flat Rate Service Connections	28,578	23,936	26,257
55 Total Active Service Connections	458,350	461,027	459,689

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
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See Attachment B

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	2,113,644,426	1,994,470,042
3	107	Utility plant adjustments			
4		Total Utility Plant		2,113,644,426	1,994,470,042
5	250	Reserve for depreciation of utility plant	A-3	(694,325,221)	(648,233,333)
6	251	Reserve for amortization of limited term utility investment	A-3	(10,328,502)	(8,757,319)
7	252	Reserve for amortization of utility plant acquisition adj./ARO	A-3	(788,149)	(725,457)
8		Total utility plant reserves		(705,441,872)	(657,716,109)
9		Total utility plant less reserve		1,408,202,554	1,336,753,934
10					
11		II INVESTMENT AND FUND ACCOUNTS			
12	110	Other physical property	A-2	8,455,649	10,298,003
13	253	Reserve for depreciation and amortization of other property	A-3	0	0
14		Other physical property less reserve		8,455,649	10,298,003
15	111	Investments in associated companies	A-4	0	0
16	112	Other investments	A-5	53,466,667	49,070,159
17	113	Sinking funds	A-6	0	0
18	114	Miscellaneous special funds	A-7	0	0
19		Total investment and fund accounts		61,922,315	59,368,162
20					
21		III CURRENT AND ACCRUED ASSETS			
22	120	Cash		13,905,934	20,766,361
23	121	Special deposits	A-8	809,556	1,219,632
24	122	Working Funds		41,025	40,775
25	123	Temporary cash investments		0	0
26	124	Notes receivable	A-9		
27	125	Accounts receivable		108,331,647	88,942,427
28	126	Receivables from associated companies	A-10	3,595,201	5,741,915
29	131	Materials and supplies		5,481,927	5,229,749
30	132	Prepayments	A-11	9,836,898	5,973,265
31	133	Other current and accrued assets	A-12	0	0
32		Total current and accrued assets		142,002,190	127,914,124
33					
34		IV DEFERRED DEBITS			
35	140	Unamortized debt discount and expense	A-13	6,634,619	7,431,243
36	141	Extraordinary property losses	A-14	0	0
37	142	Preliminary survey and investigation charges		0	0
38	143	Clearing accounts		1,183,542	1,544,687
39	145	Other work in progress		884,595	511,953
40	146	Other deferred debits	A-15	453,401,351	303,395,498
41		Total deferred debits		462,104,107	312,883,381
42		Total assets and other debits		2,074,231,166	1,836,919,601
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	277,201,746	235,201,746
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	(3,455,161)	(3,476,444)
8	270	Capital surplus	A-20		
9	271	Earned surplus	A-21	295,572,084	268,542,689
10		Total corporate capital and surplus		569,318,670	500,267,991
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	408,109,090	413,663,636
19	211	Receiver's Certificates			
20	212	Advances from associated companies	A-25		
21	213	Miscellaneous long-term debt	A-26	8,314,317	9,561,023
22		Total long-term debt		416,423,407	423,224,659
23					
24		IV CURRENT AND ACCRUED LIABILITIES			
25	220	Notes payable	A-28	17,400,000	30,000,000
26	221	Notes receivable discounted			
27	222	Accounts payable		84,166,644	73,303,272
28	223	Payables to associated companies	A-29	269,347	(299)
29	224	Dividends declared			
30	225	Matured long-term debt			
31	226	Matured interest			
32	227	Customers' deposits		907,142	873,099
33	228	Taxes accrued	A-31	4,060,387	3,572,840
34	229	Interest accrued		4,101,538	4,165,647
35	230	Other current and accrued liabilities	A-30	3,039,826	3,126,730
36		Total current and accrued liabilities		113,944,884	115,041,288
37					
38		V DEFERRED CREDITS			
39	240	Unamortized premium on debt	A-13		
40	241	Advance for construction	A-32	181,766,286	182,779,537
41	242	Other deferred credits	A-33	642,427,493	468,347,634
42		Total deferred credits		824,193,779	651,127,171
43					
44		VI RESERVES			
45	254	Reserve for uncollectable accounts	A-34	650,169	615,933
46	255	Insurance reserve	A-34		
47	256	Injuries and damages reserve	A-34	3,233,671	1,308,429
48	257	Accrued employees' benefits	A-34	4,921,229	4,976,067
49	258	Other reserves	A-34	204,630	240,060
50		Total reserves		9,009,699	7,140,489
51					
52		VII CONTRIBUTIONS IN AID OF CONSTRUCTION			
53	265	Contributions in aid of construction	A-35	141,340,727	140,118,002
54		Total liabilities and other credits		2,074,231,166	1,836,919,601

**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	554,110,749
3				
4		Operating Revenue Deductions:		
5	502	Operating expenses	B-2	370,600,471
6	503	Depreciation	A-3	54,187,778
7	504	Amortization of limited-term utility investments	A-3	1,115,525
8	505	Amortization of utility plant acquisition adjustments	A-3	
9	506	Property losses chargeable to operations	B-3	
10	507	Taxes	B-4	46,544,687
11		Total operating revenue deductions		472,448,461
12		Net operating revenues		81,662,288
13	508	Income from utility plant leased to others		
14	510	Rent for lease of utility plant		
15		Total utility operating income		81,662,288
16				
17		II OTHER INCOME		
18	521	Income from nonutility operations (Net)	B-6	(1,406,431)
19	522	Revenues from lease of other physical property		1,726,348
20	523	Dividend revenues		6,789
21	524	Interest revenues		13,043
22	525	Revenues from sinking and other funds		0
23	526	Miscellaneous nonoperating revenues	B-7	3,757,796
24	527	Non-operating revenue deductions (Dr.)	B-8	(1,658,066)
25		Total other income		2,439,479
26		Gross income		84,101,767
27				
28		III INCOME DEDUCTIONS		
29	530	Interest on long term debt	A-24	(25,690,733)
30	531	Amortization of debt discount and expense	A-13	(796,624)
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	(805,889)
35	536	Interest charged to construction (Cr.)		1,454,444
36	537	Miscellaneous amortization		
37	538	Miscellaneous income deductions	B-10	(583,108)
38		Total income deductions		(26,421,909)
39		Net income		57,679,858
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		57,679,858
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)	1,895,476,184	142,747,398	-13,731,841	3,410,665	2,027,902,405
100-2	Utility plant leased to others	0				0
100-3	Construction work in progress	97,339,722			-13,247,833	84,091,889
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	1,639,618			-4,005	1,635,613
	Total utility plant	1,994,470,042	142,747,398	-13,731,841	-9,841,173	2,113,644,426

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	63,550				63,550
303	OTHER INTANGIBLE PLANT	14,449,490	321,816			14,771,306
	TOTAL INTANGIBLE PLANT	14,570,820	321,816	0	0	14,892,636
	II. LAND PLANT					
306	LAND AND LAND RIGHTS	25,588,756	480,249		1,816,558	27,885,563
	III. SOURCE OF SUPPLY PLANT					
311	STRUCTURES AND IMPROVEMENTS	2,685,998	45,160	(423)		2,730,735
312	COLLECTING AND IMPOUNDING RES	1,028,145	1,877			1,030,022
313	LAKE, RIVER AND OTHER INTAKES	27,523				27,523
315	WELLS	45,324,943	3,348,123	(5,454)		48,667,613
316	SUPPLY MAINS	6,680,380				6,680,380
	TOTAL SOURCE OF SUPPLY PLANT	55,746,990	3,395,160	(5,877)	0	59,136,273
	IV. PUMPING PLANT					
321	STRUCTURES AND IMPROVEMENTS	48,967,176	5,971,808	(129,829)	252,138	55,061,293
3211	PAVEMENT	2,834,074	480,757	(9,757)		3,305,074
324	PUMPING EQUIPMENT	125,112,780	14,117,793	(1,212,004)	359,853	138,378,421
3241	SYS CONTROL COMPUTER EQUIP	16,166,091	3,600,039	(259,905)	(21,182)	19,485,042
325	OTHER PUMPING PLANT	1,616,901				1,616,901
	TOTAL PUMPING PLANT	194,697,023	24,170,396	(1,611,496)	590,809	217,846,732
	V. WATER TREATMENT PLANT					
331	STRUCTURES AND IMPROVEMENTS	23,538,404	2,884,056			26,422,460
332	WATER TREATMENT EQUIPMENT	86,968,302	9,847,432	(1,001,601)		95,814,133
	TOTAL WATER TREATMENT PLANT	110,506,706	12,731,488	(1,001,601)	0	122,236,593
	VI. TRANS AND DIST PLANT					
341	STRUCTURES AND IMPROVEMENTS	3,450,295	1,138,407			4,588,702
3411	PAVEMENT	1,679,388	490,016			2,169,404
342	RESERVOIRS AND TANKS	95,044,922	4,414,743	(69,755)		99,389,910
3421	TANK PAINTING	30,174,121	(46,078)	(146,030)		29,982,012
343	TRANS AND DIST MAINS	773,723,163	45,407,858	(858,559)		818,272,462
344	FIRE MAINS	341,149				341,149
345	SERVICES	266,995,597	24,390,182	(884,014)		290,501,765
346	METERS	90,680,687	5,671,756	(534,469)		95,817,975
348	HYDRANTS	85,858,138	3,293,017	(92,679)	1,003,298	90,061,774
	TOTAL TRANS AND DIST PLANT	1,347,947,461	84,759,900	(2,585,507)	1,003,298	1,431,125,153
	VII. GENERAL PLANT					
371	STRUCTURES AND IMPROVEMENTS	48,710,436	2,178,940	(38,145)		50,851,231
3711	PAVEMENT	2,400,152	136,517			2,536,670
3720	OFFICE FURNITURE AND EQUIPMENT	5,062,235	552,808	(311,384)		5,303,658
3721	OFFICE EQUIPMENT - COMPUTERS	16,901,397	3,520,183	(1,901,192)		18,520,388
3722	COMPUTER SOFTWARE	33,168,060	6,302,745	(2,744,257)		36,726,547
373	TRANSPORTATION EQUIPMENT	23,179,411	2,641,636	(2,640,982)		23,180,065
374	STORES EQUIPMENT	944,398	132,286	(4,504)		1,072,180
375	LABORATORY EQUIPMENT	1,507,105	197,970	(18,986)		1,686,090
376	COMMUNICATION EQUIPMENT	1,480,841	2,578	(1,236)		1,482,184
377	POWER OPERATED EQUIPMENT	1,124,060	13,048			1,137,108
378	TOOLS, SHOP AND GARAGE EQUIP	9,785,709	1,208,658	(866,675)		10,127,692
379	OTHER GENERAL PLANT	544,505	1,020			545,525
380	LEASED PROPERTY-CAPITAL LEASE	1,465,988				1,465,988
	TOTAL OTHER GENERAL PLANT	146,274,298	16,888,390	(8,527,361)	0	154,635,327
	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
		1,895,476,184	142,747,398	(13,731,841)	3,410,665	2,027,902,405

CALIFORNIA WATER SERVICE CO.
SCHEDULE A1b Franchise and Consents
Balance as of 12-31-2014

DIST	DESCRIPTION GOVT ENTITY EXPIRES	A/C 103020 COST	A/C 251103 ACCUM. AMORT 1/1/2014	UNAMORT COST 1/1/2014	A/C 103020 CURRENT YR ADDITIONS	2014 TOTAL AMORT	UNAMORT COST 12/31/2014
BK	KERN COUNTY 2/62 PERP CBK 1/19/14 1541	20,157 1,157				- -	- -
		<u>21,314</u>	<u>11,361</u>	<u>9,953</u>	<u>-</u>	<u>526</u>	<u>9,427</u>
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 - 16,603 978				- - - -	- - - -
		<u>19,562</u>	<u>17,979</u>	<u>1,583</u>	<u>-</u>	<u>153</u>	<u>1,430</u>
HR	COUNTY OF LA 12/31/2012 8423	-	-	-	-	-	-
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				- - - -	- - - -
		<u>18,704</u>	<u>9,817</u>	<u>8,887</u>	<u>-</u>	<u>468</u>	<u>8,419</u>
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	-		-	-
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 -				- -	- -
		<u>250</u>	<u>(41)</u>	<u>291</u>	<u>-</u>	<u>15</u>	<u>276</u>
DOMZ	CITY OF COMPTON	200	-	200		-	200
TOTAL		<u><u>63,550</u></u>	<u><u>41,511</u></u>	<u><u>22,039</u></u>	<u><u>-</u></u>	<u><u>1,233</u></u>	<u><u>20,806</u></u>
	GL Balance Account 103020			<u><u>63,550</u></u>			

SCHEDULE A-1c & A-2
Non-Operating Surplus Property (Account 1100)

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		2,615,008	
				25,862	4,741,479	4,767,341
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	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		-	
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	699		
			P2000 Tubeway Ave, Commerce, CA. Wo#00050350		2,757,572	
	1-51	46	South Downey Rd & Mason	1,792		
				6,169	2,757,572	2,763,741
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,	107		
	1-23	017-E	Between WPRR/Junction(Livermore)	-		
		033	2377 Bess Ave. Livermore	537,204		
				537,390	-	537,390
LAS	1-126		Knapp wellsite (North Los Altos)		1,799	
111			SFWD at Estrelita 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

Dist	PR#	Sta#	Description	Non-Op 1100-01	Future use 1100-02	District Total
ORO	1-6		Reservoir site, Cherokee Rd.	421		
113	1-15	12	Virginia Ave. S/O Mill St.		881	
				421	881	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	
				12,448	7,370	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 land	44,730		
				49,145	57,983	107,128
STK	1-86		Stagecoach Rd. wellsite, S/O Peterson St.	13,582		
119	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	
				15,785	19,060	34,845
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		
	1-46	038	131 North Akers Road, Visalia	-		
	1-74	060	264 & Mulnax. Visalia	95		
	1-58	049	Pinkham Road & Regina Drive Visalia	5,660		
				10,487	5,729	16,216
PV	28	8	Golf course booster site	107		
122	1-5	1	Former wellsite, Anaheim St. & Gaffey St.			
				107	-	107
KRV						
134			Golden Ranch Meadow Well Site	540.54		
			Land, Warren Way & Oakmeadow Rd(5.09 acres)	-	74,003	
				541	74,003	74,543
LUC						
147		2	Aka Westside or Arden Tank site	4,154		
				4,154	-	4,154
GO	1-7		4th St. Property (.71 Acres)		36,656	
				-	36,656	36,656
			TOTAL	676,644	7,779,005	8,455,649

CALIFORNIA WATER SERVICE COMPANY
 DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2014
 SCHEDULE A-1d(1)
 TOTAL COMPANY RATE BASE AND WORKING CASH

Line No.	Title of Account	Balance	12/31/2014	Balance	12/31/2013
1	UTILITY PLANT				
2	PLANT IN SERVICE	\$	1,880,357,943	\$	1,761,253,960
3	GENERAL OFFICE PRORATE	\$	89,959,428	\$	80,600,846
4	RATE BASE WRITE-UP	\$	21,114,115	\$	21,102,282
5	PLANT NOT FUNDED BY CALWATER	\$	(10,933,443)	\$	(10,933,443)
6	TOTAL GROSS PLANT (= Line 2 + Line 3 + Line 4 + Line 5)	\$	1,980,498,043	\$	1,852,023,644
7	LESS ACCUMULATED DEPRECIATION/AMORTIZATION				
8	PLANT IN SERVICE	\$	653,905,177	\$	600,882,820
9	GENERAL OFFICE PRORATE	\$	37,912,877	\$	31,226,682
10	TOTAL ACCUMULATED DEPRECIATION (= Line 8 + Line 9)	\$	691,818,054	\$	632,109,502
11	LESS OTHER RESERVES				
12	DEFERRED INCOME TAXES	\$	164,311,950	\$	146,152,350
13	DEFERRED ITC	\$	1,902,097	\$	1,973,374
14	OTHER RESERVES	\$	8,001,560	\$	4,490,961
15	TOTAL OTHER RESERVES (= Line 12 + Line 13 + Line 14)	\$	174,215,607	\$	152,616,686
16	LESS ADJUSTMENTS				
17	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$	140,217,888	\$	132,358,618
18	ADVANCES FOR CONSTRUCTION	\$	180,339,044	\$	184,015,784
19	OTHER	\$	26,392,887	\$	26,135,093
20	TOTAL ADJUSTMENTS (= Line 17 + Line 18 -Line 19)	\$	294,164,044	\$	290,239,310
21	ADD MATERIALS AND SUPPLIES	\$	5,401,253	\$	5,293,798
22	ADD ADOPTED WORKING CASH (= Line 36)	\$	11,422,200	\$	12,580,500
23	TOTAL DISTRICT RATE BASE	\$	837,123,791	\$	794,932,444

WORKING CASH

25	DETERMINATION OF OPERATIONAL CASH REQUIREMENT				
26	Operating Expenses Excluding Taxes, Depreciation & Uncollectible)	\$	398,767,090	\$	400,181,035
27	Purchased Power & Commodity for Resale*	\$	197,353,877	\$	201,530,953
28	Meter Revenues: Bimonthly Billing	\$	87,651,050	\$	84,783,688
29	Other Revenues: Flat Rate Monthly Billing	\$	2,647,653	\$	2,731,823
30	Total Revenues (Line 28 + Line 29)	\$	90,298,703	\$	87,515,511
31	Ratio - Flat Rate to Total Revenues (= Line 29 / Line 30)		2.93%		3.12%
32	5/24 x Line 26 x (100% - Line 32)	\$	80,640,587	\$	80,768,597
33	1/24 x Line 26 x Line 31	\$	487,178	\$	520,490
34	1/12 x Line 27	\$	16,446,156	\$	16,794,246
35	Operational Cash Requirement (= Line 32 + Line 33 + Line 34)	\$	97,573,922	\$	98,083,333
36	Total Adopted	\$	11,422,200	\$	12,580,500

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	90,900	D. 14-08-011	76,400	D. 10-12-017
Bakersfield	3,129,100	D. 14-08-011	4,584,400	D. 10-12-017
Bear Gulch	259,300	D. 14-08-011	341,800	D. 10-12-017
Chico	338,800	D. 14-08-011	424,200	D. 10-12-017
Dixon	128,800	D. 14-08-011	78,800	D. 10-12-017
Dominguez South Bay	187,400	D. 14-08-011	(644,800)	D. 10-12-017
East Los Angeles	330,200	D. 14-08-011	239,700	D. 10-12-017
Hermosa Redondo	346,200	D. 14-08-011	161,800	D. 10-12-017
Kern River Valley	276,400	D. 14-08-011	282,400	D. 10-12-017
King City	104,900	D. 14-08-011	102,900	D. 10-12-017
Livermore	674,700	D. 14-08-011	(339,400)	D. 10-12-017
Los Altos	408,900	D. 14-08-011	443,700	D. 10-12-017
Marysville	48,700	D. 14-08-011	67,900	D. 10-12-017
Bayshore	1,104,000	D. 14-08-011	1,574,800	D. 10-12-017
Oroville	237,400	D. 14-08-011	368,300	D. 10-12-017
Palos Verdes	(211,200)	D. 14-08-011	(120,700)	D. 10-12-017
Redwood Valley	382,100	D. 14-08-011	229,800	D. 10-12-017
Salinas	1,349,100	D. 14-08-011	1,266,900	D. 10-12-017
Selma	99,600	D. 14-08-011	135,900	D. 10-12-017
Stockton	1,528,200	D. 14-08-011	1,517,500	D. 10-12-017
Visalia	446,000	D. 14-08-011	1,365,900	D. 10-12-017
Westlake	121,600	D. 14-08-011	357,700	D. 10-12-017
Willows	41,100	D. 10-12-017	64,600	D. 10-12-017
	<u>11,422,200</u>		<u>12,580,500</u>	

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

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited Term Utility Investment (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)
1	Balance in reserves at beginning of year	648,233,333	8,757,319	725,457	
2	Add: Credits to reserves during year				
3	a) Charged to account No. 503	54,187,778	1,115,525		
4	b) Charged to account No. 265	5,248,447			
5	c) Charged to clearing accounts	1,463,206			
6	d) Salvage recovered	344,708			
7	e) All other credits	365,724	796,731	62,692	
8	Total Credits	61,609,862	1,912,256	62,692	
9	Deduct: Debits to reserves during year				
10	a) Book cost of property retires	13,737,733			
11	b) Cost of removal	1,780,241			
12	c) All other debits		341,073		
13	Total Debits	15,517,974	341,073		
14	Balances in reserves at end of year	694,325,221	10,328,502	788,149	
15	State method of determining depreciation charges:				
16	(A) Depreciation on Intracompany transfers				
17	Report depreciation in Federal Tax Return for year:	38,955,903			
19	Indicate nature of these items and accounts affected				
20					

SCHEDULE A-3A

ACCOUNT 250 Depr Reserve

	BEGIN BALANCE	PROVISIONS	RETIREMENT	COST TO REMOVE	SALVAGE	OTHER	END BALANCE
I. SOURCE OF SUPPLY PLANT							
3110 STRUCTURES AND IMPROVEMENTS	335,338	36,852	-423	0	0	0	371,767
3120 COLLECTING AND IMPOUNDING RES	583,365	62,253	0	0	0	0	645,618
3130 LAKE, RIVER AND OTHER INTAKES	16,279	628	0	0	0	0	16,906
3140 SPRINGS AND TUNNELS	0	0	0	0	0	0	0
3150 WELLS	14,866,397	1,225,190	-5,454	-89,516	0	177,092	16,173,708
3160 SUPPLY MAINS	2,393,211	139,968	0	0	0	0	2,533,179
3170 OTHER SOURCE OF SUPPLY PLANT	0	0	0	0	0	0	0
TOTAL SOURCE OF SUPPLY PLANT	18,194,589	1,464,890	-5,877	-89,516	0	177,092	19,741,178
II. PUMPING PLANT							
3210 STRUCTURES AND IMPROVEMENTS	14,890,602	2,218,418	-139,587	-32,188	0	0	16,937,245
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	33,468,729	3,326,281	-1,212,004	-126,261	0	-4	35,456,741
3241 SYSTEM CONTROL COMPUTER EQUIP	955,594	419,675	-259,905	0	0	4	1,115,368
3250 OTHER PUMPING PLANT	453,459	44,675	0	0	0	0	498,133
TOTAL PUMPING PLANT	49,768,383	6,009,049	-1,611,496	-158,450	0	0	54,007,487
III. WATER TREATMENT PLANT							
3310 STRUCTURES AND IMPROVEMENTS	5,473,158	622,935	0	0	0	0	6,096,093
3320 WATER TREATMENT EQUIPMENT	24,186,310	2,116,663	-1,001,601	-375	0	0	25,300,997
TOTAL WATER TREATMENT PLANT	29,659,467	2,739,598	-1,001,601	-375	0	0	31,397,089
IV. TRANS AND DIST PLANT							
3410 STRUCTURES AND IMPROVEMENTS	1,668,091	158,383	0	0	0	0	1,826,474
3420 RESERVOIRS AND TANKS	37,256,743	3,353,624	-69,755	-181,086	0	0	40,359,526
3421 TANK PAINTING	4,780,176	3,213,942	-146,030	0	0	0	7,848,087
3430 TRANS AND DIST MAINS	259,044,460	17,757,358	-858,559	-428,408	0	0	275,514,851
3440 FIRE MAINS	202,729	7,642	0	0	0	0	210,371
3450 SERVICES	129,169,269	10,827,075	-884,014	-853,707	14,732	0	138,273,354
3460 METERS	30,947,161	2,940,120	-540,361	9,093	-1,579	0	33,354,434
3470 METER INSTALLATIONS	0	0	0	0	0	0	0
3480 HYDRANTS	27,844,629	1,609,867	-92,679	-57,604	0	0	29,304,214
3490 OTHER TRANS AND DIST MAINS	0	0	0	0	0	0	0
TOTAL TRANS AND DIST PLANT	490,913,258	39,868,011	-2,591,399	-1,511,712	13,153	0	526,691,310
V. GENERAL PLANT							
3710 STRUCTURES AND IMPROVEMENTS	14,185,807	1,694,926	-38,145	-20,188	0	0	15,822,401
3720 OFFICE FURNITURE AND EQUIP	-924,688	202,040	-311,384	0	0	0	-1,034,032
3721 OFFICE EQUIPMENT - COMPUTERS	10,276,556	2,407,801	-1,901,192	0	0	0	10,783,165
3722 OFFICE EQUIPMENT - SOFTWARE	16,483,426	4,437,200	-2,744,257	0	0	0	18,176,369
3730 TRANSPORTATION EQUIPMENT	13,364,131	1,388,023	-2,640,982	0	331,555	0	12,442,727
3740 STORES EQUIPMENT	345,607	28,626	-4,504	0	0	0	369,730
3750 LABORATORY EQUIPMENT	504,403	89,304	-18,986	0	0	0	574,722
3760 COMMUNICATION EQUIPMENT	1,099,500	33,272	-1,236	0	0	0	1,131,536
3770 POWER OPERATED EQUIPMENT	463,739	50,442	0	0	0	0	514,181
3780 TOOLS, SHOP AND GARAGE EQUIP	3,137,328	508,327	-866,675	0	0	0	2,778,979
3790 OTHER GENERAL PLANT	119,449	19,954	0	0	0	0	139,404
3800 LEASED PROPERTY-CAPITAL LEASE	761,016	146,599	0	0	0	0	907,614
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	59,697,635	11,006,515	-8,527,361	-20,188	331,555	0	62,488,157
GO PLANT ALLOCATION	0	0	0	0	0	0	0
	648,233,333	61,088,062	-13,737,733	-1,780,241	344,708	177,092	694,325,221

SCHEDULE A-4
Account No. 111 - Investments in Associated Companies

NONE

SCHEDULE A-5
Account No. 112 - Other Investments

Name and Description of Property	Balance End of Year
Investment - Deferred Compensation	6,788,993
Insurance Investment - SERP	32,368,783
Unregulated Utility Investment	14,308,891
Total	53,466,667

SCHEDULE A-6
Account No. 113 - Sinking Funds

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

SCHEDULE A-7
Account No. 114 - Miscellaneous Special Funds

NONE

SCHEDULE A-8
Account No. 121 - Special Deposits

Name of Depository	Purpose of Deposit	Balance End of Year
Trade Deposit	General	1,000
US bank	Property sales	150,182
DWR loans	Restrict cash	583,696
Attorney retainer fees	Pay advance	74,679
Total		809,556

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)	0
California Water Service Utility Services	9,976
New Mexico Water Service Company	396,755
Washington Water Service Company	1,689,429
Hawaii Water Service Company	1,499,041
Total	3,595,201

SCHEDULE A-11
Account No. 132 - Prepayments

Item	Amount
Prepaid Rent	31,313
Other Prepaid Taxes	189,211
Prepaid Insurance	2,237
Other Prepayments	1,530,670
Prepaid-Well Rehabilitation	1,737,505
Prepaid Maintenance Fees	173,096
Prepaid tank coating	3,834,114
Software	618,639
Annual Fees-AWWA and NAWC	185,376
Prepaid Water Charge	1,484,481
DWR Loan Admin Fee	50,254
Total	9,836,898

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		71,741.44	04/09/70	5/1/2023	13,038.00		1,908.00	11,130.00
9.25% Series N		93,723.04	06/05/70	10/1/2020	17,794.00		2,604.00	15,190.00
9.25% Series O		94,103.11	04/06/71	10/1/2020	17,876.00		2,616.00	15,260.00
9.25% Series U		134,600.78	08/01/76	5/1/2023	25,812.00		3,756.00	22,056.00
9.375% Series W		147,048.14	08/30/78	11/1/2020	28,208.00		4,128.00	24,080.00
10.00% Series X		184,954.87	04/30/80	11/1/2020	36,490.00		5,340.00	31,150.00
9.48% Series BB		234,571.45	09/15/88	11/1/2022	779,816.00		87,456.00	692,360.00
9.86% Series CC	17,200,000	205,442.31	12/27/90	11/1/2020	42,148.00		6,156.00	35,992.00
8.63% Series DD		185,964.89	11/05/92	11/1/2022	415,414.00		47,028.00	368,386.00
7.90% Series EE		933,421.40	06/14/93	10/1/2020	341,366.00		49,956.00	291,410.00
6.95% Series FF		821,611.08	10/01/93	2/1/2014	8,619.00		8,619.00	0.00
5.87% Series LL	100,000,000	4,553,416.00	4/17/09	5/1/19	2,934,438.56		469,767.12	2,464,671.44
MORTGAGE BONDS:								
7.28% Series AAA	20,000,000	136,922.94	11/01/95	11/01/2025	53,668.00		4,548.00	49,120.00
6.77% Series BBB	20,000,000	151,734.14	03/03/99	11/01/2028	76,102.00		5,124.00	70,978.00
8.15% Series CCC	20,000,000	146,662.70	36831	1/1/2030	82,316.00		4,884.00	77,432.00
7.13% Series DDD	20,000,000	172,384.58	37160	11/1/2031	110,461.00		6,192.00	104,269.00
7.11% Series EEE	20,000,000	284,145.08	37399	5/1/2032	173,612.00		9,480.00	164,132.00
5.90% Series FFF	20,000,000	120,660.03	37495	11/1/2017	29,511.00		8,040.00	21,471.00
5.29% Series GGG	14,545,454	130,412.14	37570	11/1/2022	57,567.00		6,528.00	51,039.00
5.29% Series HHH	14,545,454	133,760.99	37593	12/1/2022	59,656.00		6,684.00	52,972.00
5.29% Series III	8181818	71943.63	37742	5/1/2023	33563		3,600.00	29,963.00
5.29% Series JJJ	3636364	71943.63	37742	5/1/2018	20,767.00		4,800.00	15,967.00
5.48% Series LLL	10,000,000	75,579.14	37680	3/1/2018	20,987.00		5,040.00	15,947.00
6.020% Series OOO	20,000,000	337,410.26	38960	08/31/2031	239,796.00		13,584.00	226,212.00
5.50% Series PPP	100,000,000	1,857,478.17	40513	11/30/2040	1,812,217.06		28,785.55	1,783,431.51
TOTAL	408,109,090	11,351,636			7,431,243	0	796,624	6,634,619

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	18,677,848
Prepaid Federal Taxes received on contributions	3,952,527
Prepaid California Taxes received on extension agreements	2,223,962
Prepaid California Taxes received on contributions	2,249,093
Federal Tax Regulatory/Deferred Assets	22,254,678
California Tax Regulatory/Deferred Assets	70,986,382
Reg Asset-Retiree Grp Health	76,008,521
Reg Asset-Pension	168,999,000
Reg Asset-Well Retirement Obl	11,760,428
Balancing Memo Account Asset	12,153,346
Reg Asset-Accd Vacat	10,461,331
Reg Asset-Workers Compensation	12,994,000
Low income rate assistant (LIRA)	4,659,445
WRAM/MCBA Long-Term Receivable	14,558,620
Other LT Assets	230,579
Deferred Tax Asset – NOL	17,017,059
LT WorkersCOMP AR	2,952,000
Reg Asset-Capital Lease	224,483
Reg Asset-Other	263,254
Rate support fund activities	814,440
Def DWR Loan	(39,645)
Total	453,401,351

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	(3,455,161)
Preferred Stock - Series C	0
Total	(3,455,161)

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	32,000,000	No Par	25,238,280	277,201,746		30,650,463
Total	32,000,000		25,238,280	277,201,746		30,650,463

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	25,238,280	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	268,542,689
CREDITS	
400 Credit balance transferred from income account	57,679,858
401 Miscellaneous credits to surplus	
Total Credits	57,679,858
DEBITS	
410 Debit balance transferred from income account	
411 Dividend appropriations - Preferred stock	
412 Dividend appropriations - Common stock	30,650,463
413 Miscellaneous reservations of surplus	
414 Miscellaneous debits to surplus	
Total debits	30,650,463
Balance end of year	295,572,084

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

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

confirm shares info

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	17,200,000	9.86%	1,704,137	1,705,780
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	14,545,454	5.29%	849,606	865,636
Series HHH	12/3/2002	12/1/2022	20,000,000	14,545,454	5.29%	857,621	865,636
Series III	5/1/2003	5/1/2023	8,181,818	8,181,818	5.29%	470,061	478,455
Series JJJ	5/1/2003	5/1/2018	10,000,000	3,636,364	5.29%	214,308	222,550
Series LLL	2/28/2003	3/1/2018	10,000,000	10,000,000	4.58%	548,000	548,000
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			428,181,818	408,109,090		25,690,733	25,733,058

**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
142	E51063	Squirrel Mountain	WESTAMERICA BANK	P. O. BOX 996, LAKE ISABELLA, CA 93240	760-379-2691	280-22438-7	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
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 reporting period: \$411,355.94

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</u>	<u>Contract</u>	<u>District</u>	Balance at beginning of year	Deposits during the year	Interest earned during the year	Withdrawals made for loan payments	Other withdrawals from this account	Other adjustments to this account	Balance at end of year
135	E51013	Arden	390.84	-		-	-	-	390.84
136	E51036	Bodfish	(1,191.82)	10.32		-		3,823.78	2,642.28
137	E51042	Kernville	190,042.73	29,567.01	17.04	(41,080.18)	-	-	178,546.60
138	E51066	Lakeland	67,349.86	24,734.47	45.00	(27,532.38)	(3.00)	-	64,593.95
140	N/A	Onyx	907.74	-		-		(907.74)	-
142	E51063	Squirrel Mountain	2,360.88	3,704.18	-	(5,438.40)	(51.00)	500.00	1,075.66
147	E51032	Lucerne	149,298.79	26,316.26	118.61	(38,877.84)	(3.00)	-	136,852.82
147	SRF08CX301	Lucerne	203,228.14	247,140.69	11.20	(353,934.90)	-	-	96,445.13
148	E51059	Armstrong	390,068.55	46,425.65	10.12	-		(372,380.94)	64,123.38
148	E51044	Armstrong-RDP	(59.75)	-		-	-	-	(59.75)
149	SRF02C316	Coast Springs	21548.68	33457.36	3.93	-31850.54	-	15,925.27	39,084.70

Note:

135 -Arden (E51013) Loan balance paid in full; Account to close.

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

137 -Kernville (E51042) State invoice \$20540*2 exceeded collected surcharges

138 -Lakeland (E51066) State invoice \$13766*2 exceeded collected surcharges

142 -Squirrel Mtn (E51063) Three payments made; Fiscal agent paid Jan15 invoice in DEC14

142 -Squirrel Mtn (E51063) Other adj - CWSCO advanced \$500.00

147 -Lucerne (E51032) State invoice \$19439*2 exceeded collected surcharges

147 -Lucerne (SRF08CX301) Three payments made; Fiscal agent paid Jan15 invoice in DEC14

148 - Armstrong (E51059) paid in full; Account to be close; Excess surcharges to be refunded.

*Other withdrawals - Service charges; Other adjustments - G/L correction

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	-	-	-	374,374	374,374
9	3320	Water Treatment Equipment	8,178,410	-	-	-	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	10,924,993	-	-	374,374	11,299,367
20		Total water plant in service	10,933,443	-	-	374,374	11,307,817

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	782,856	Various	42,615	42,615
DWR Loan-Excess Revenue & Int	Misc			319,928			
DWR Loan-Lakeland	1/1/1997	1/1/2027	506,869	278,985	3.37	9,854	9,854
DWR Loan-Kernville	8/6/1984	1/1/2020	454,341	182,857	7.40	14,986	14,986
DWR Loan-Squirrel Mountain	4/1/1996	1/1/2032	830,289	476,323	2.96	14,617	14,617
DWR Loan-Rancho del Paradiso	1/2001	7/1/2019	77,662	13,637	7.40	480	480
DWR Loan-Lucerne(2)	12/31/2009	12/31/2039	7,078,698	5,898,915	0.00	-	-
DWR Loan-Coast Springs(2)	12/31/2008	6/26/2028	494,276	360,815	1.30	20,760	20,760
				8,314,317		103,312	103,312

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	17,400,000	Floating	421,494	421,494	
Total			17,400,000		421,494	421,494	

SCHEDULE A-29 Account No. 223 - Payables to Associated Companies		
		Amount
CWS Utility Services		(299)
California Water Service Group (Holding Company)		269,646
Total		269,347

SCHEDULE A-30 Account No. 230 - Other Current and Accrued Liabilities		
Item		Amount
Unearned Revenue		1,530,128
DWR Loan - current liability due		36,480
DWR Loan - P&L amortization		53,650
Legal Fee		532,934
Escheatment Liability		886,634
	Total	3,039,826

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	-	175,196	8,448,624	8,434,610			189,211
State corporation franchise tax	-	-	(185,465)	(185,465)			-
State unemployment insurance tax	9,139	-	287,249	288,564		7,824	-
Other state and local taxes	3,545,008	-	4,783,028	4,605,638		3,722,398	-
Federal unemployment insurance tax	22,446	-	131,975	131,209		23,212	-
FICA	(3,754)	-	4,364,727	4,374,020		(13,047)	-
Federal income taxes	-	-	28,714,548	28,394,548		320,000	-
Payroll allocation	-	-	-	-		-	-
TOTAL	3,572,840	175,196	46,544,687	46,043,125	-	4,060,387	189,211

SCHEDULE A-32			
Account No. 241 - Advances for Construction			
Line No.	(a)	(b)	Amount (c)
1	Balance Beginning of Year	xxxxxxxxxxxxxxxx	182,779,537
2	Additions during year	xxxxxxxxxxxxxxxx	5,515,781
3	Subtotal - beginning balance plus additions	xxxxxxxxxxxxxxxx	188,295,318
4	Charges during year:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
5	Refunds	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
6	Percentage of revenue basis	-	xxxxxxxxxxxxxxxx
7	Proportionate cost basis	6,529,032	xxxxxxxxxxxxxxxx
8	Present worth basis	-	xxxxxxxxxxxxxxxx
9	Total refunds	6,529,032	xxxxxxxxxxxxxxxx
10	Transfers to Acct. 265, Contributions in Aid of Construction	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
11	Due to expiration of contracts	-	xxxxxxxxxxxxxxxx
12	Due to present worth discount	-	xxxxxxxxxxxxxxxx
13	Total transfers to Acct. 265	-	xxxxxxxxxxxxxxxx
14	Securities Exchanged for Contracts	-	xxxxxxxxxxxxxxxx
15	Subtotal - Charges during year	6,529,032	xxxxxxxxxxxxxxxx
16	Balance end of year	xxxxxxxxxxxxxxxx	181,766,286
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	(850,989)
27	Deferred Revenue Contributions-California	1,720,922
28	Unamortized Investment Tax Credit	2,031,683
29	Deferred Federal Income tax	215,104,477
30	Deferred State Income tax	79,002,521
31	Fed Tax Regul Liab	27,213,627
32	State Tax Regul Liab	(646,725)
33	Pension Liability Balancing	4,290,979
34	Reg Liab-Conservation Program	2,668,762
35	Balancing Memo Account Liab	1,808,722
36	WRAM/MCBA long-term payable	1,525,307
37	LT Liability-Pension	195,472,984
38	Reclaim Water Contribution	-
39	Reg Liab-Well Retirement Oblig	15,662,428
40	Other LT Liabilities	1,273,245
41	LT Liabilities-PBOP	75,392,000
42	LT Deferred Rev - ESP	392,115
43	MTBE legal settlement	5,229,637
44	Workmans Comp-Unfunded Liab	14,484,000
45	Regulatory Liability - Misc.	39,490
46	FIN 48 liabilities	612,308
	Total	642,427,493

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	615,933	Uncollectable Accounts	1,458,715	775	1,492,951	650,169
2560	1,308,429	Injury & damages	1,260,486	794	3,185,728	3,233,671
Subtotal	1,924,362		2,719,201		4,678,679	3,883,840
2573	3,150,109	Group Health Plan	17,647,050	795	18,000,000	3,503,059
2575	1,834,000	Workers' Compensation	2,139,359	794	1,731,555	1,426,195
2576	(8,042)	Retiree Group Health Plan	7,464,983	795	7,465,000	(8,025)
Subtotal	4,976,067		27,251,392		27,196,555	4,921,229
2582	240,060	Obsolete Material Inventory	115,861	754 753	64,345 16,086	204,630
Subtotal	240,060		115,861		80,431	204,630
TOTAL	7,140,489		30,086,454		31,955,664	9,009,699

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	140,118,002	139,897,867	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	6,519,738	6,519,738			
4	Other credits					
5	Total credits	6,519,738	6,519,738			
6	Deduct: Debits to account during year	xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx
7	Depreciation charges for year	5,248,446	5,248,446	xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx
8	Nondepreciable donated property retired	xxxxxxx.xx	xxxxxxx.xx		xxxxxxx.xx	xxxxxxx.xx
9	Other debits	48,568	48,568			
10	Total debits	5,297,014	5,297,014			
11	Balance end of year	141,340,727	141,120,592	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	331,203,537	318,680,285	12,523,252
601.2	Industrial sales	124,874,236	117,349,609	7,524,627
601.3	Sales to public authorities	29,669,920	28,754,271	915,649
	Sub-total	485,747,693	464,784,165	20,963,528
602	Unmetered sales to general customers			
602.1	Commercial sales	25,424,656	25,815,010	(390,354)
602.2	Industrial sales	13,505	18,300	(4,795)
602.3	Sales to public authorities	-	24	(24)
	Sub-total	25,438,162	25,833,334	(395,172)
603	Sales to irrigation customers			
603.1	Metered sales	190,951	195,652	(4,701)
603.2	Unmetered sales			
	Sub-total	190,951	195,652	(4,701)
604	Private fire protection service	5,615,741	4,948,190	667,551
605	Public fire protection service	341,737	302,669	39,068
606	Sales to other water utilities	31,283	34,520	(3,237)
607	Sales to governmental agencies by contracts			
608	Interdepartmental sales			
609	Other sales or service	16,900,142	9,635,107	7,265,034
	Balancing account revenue	(5,912,162)	374,723	(6,286,885)
	WRAM adjustment	16,818,184	42,967,005	(26,148,821)
	MCBA adjustment	7,206,131	(9,160,278)	16,366,409
	WRAM/MCBA Interest	46,621	53,803	(7,182)
	Sub-total	41,047,677	49,155,739	(8,108,062)
	Total water service revenues	552,424,483	539,968,890	12,455,593
II OTHER WATER REVENUES				
611	Miscellaneous service revenues	1,487,244	1,477,450	9,794
612	Rent from water property	27,703	10,746	16,957
613	Interdepartmental rents			
614	Other water revenues	171,320	155,679	15,641
	Total other water revenues	1,686,267	1,643,875	42,392
	Total Operating Revenues	554,110,749	541,612,765	12,497,984

SCHEDULE B-1a

Operating Revenues Apportioned to Cities and Towns

	Location	Operating Revenues
Operations by district:	Bakersfield	74,725,106
	Bear Gulch	40,877,060
	Chico	21,065,354
	Dixon	2,954,371
	East Los Angeles	33,518,216
	Hermosa-Redondo	28,864,177
	King City	3,132,763
	Livermore	17,337,907
	Los Altos	26,515,124
	Marysville	3,441,282
	Oroville	4,524,373
	Salinas	27,176,090
	Selma	5,011,839
	Stockton	37,211,369
	Visalia	27,506,674
	Willows	2,339,387
	Palos Verdes	45,468,007
	Westlake	19,230,782
	Dominguez	67,402,486
	Antelope Valley	2,419,389
	Kern River Valley	6,365,146
	Redwood Valley	3,633,515
	Bayshore	58,291,175
	Grand Oaks	23,238
	Pension, Healthcare	(3,226,734)
	Deferred WRAM/IRMA	(1,697,346)
	Total	554,110,749

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	860,771	982,728	(121,957)
4	701	Operation supervision, labor and expenses			
5	702	Operation labor and expense	122,754	108,812	13,942
6	703	Miscellaneous expenses	11,982,470	9,941,533	2,040,937
7	704	Purchased water	173,792,970	179,123,224	(5,330,254)
8		Maintenance			
9	706	Maintenance supervision and engineering	175,441	165,718	9,723
10	706	Maintenance of structures and facilities			
11	707	Maintenance of structures and improvements	831	917	(86)
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	-	-	-
15	710	Maintenance of springs and tunnels			
16	711	Maintenance of wells	958,451	265,411	693,040
17	712	Maintenance of supply mains	50	-	50
18	713	Maintenance of other source of supply plant	5,039	9,093	(4,054)
19		Total source of supply expense	187,898,776	190,605,604	(2,706,828)
20		II PUMPING EXPENSES			
21		Operation			
22	721	Operation supervision and engineering	5,386,156	5,169,426	216,730
23	721	Operation supervision, labor and expenses			
24	722	Power production labor and expenses	100	502	(402)
25	722	Power production labor, expenses and fuel			
26	723	Fuel for power production	34,246	8,447	25,799
27	724	Pumping labor and expenses	854,029	848,085	5,944
28	725	Miscellaneous expenses	1,337,294	1,326,219	11,075
29	726	Fuel or power purchased for pumping	23,715,300	22,465,048	1,250,252
30		Maintenance			
31	729	Maintenance supervision and engineering	1,873,269	1,805,936	67,333
32	729	Maintenance of structures and facilities			
33	730	Maintenance of structures and improvements	305,382	226,624	78,757
34	731	Maintenance of power production equipment			
35	732	Maintenance of pumping equipment	1,243,848	1,113,868	129,980
36	733	Maintenance of other pumping plant	24,343	18,876	5,468
37		Total pumping expense	34,773,966	32,983,031	1,790,935
38		III WATER TREATMENT EXPENSES			
39		Operation			
40	741	Operation supervision and engineering	4,731,220	4,350,274	380,946
41	741	Operation supervision, labor and expenses			
42	742	Operation labor and expense	4,570,890	4,072,946	497,944
43	743	Miscellaneous expenses	1,416,911	807,639	609,272
44	744	Chemicals and filtering materials	2,170,459	2,162,439	8,020
45	745	Water Treatment Alloc In/Out	(223,771)	(252,497)	28,726
46	746	Maintenance supervision and engineering	653,675	705,280	(51,605)
47	746	Maintenance of structures and facilities			
49	747	Maintenance of structures and improvements		(841)	841
50	748	Maintenance of water treatment equipment	436,783	338,877	97,906
51		Total water treatment expenses	13,756,166	12,184,116	1,572,049
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	7,265,153	7,207,526	57,628
4	751	Operation supervision, labor and expenses			
5	752	Storage facilities expenses	479,860	495,602	(15,742)
6	752	Operation labor and expenses			
7	753	Transmission and distribution lines expenses	1,898,046	1,907,547	(9,501)
8	754	Meter expenses	497,747	624,954	(127,207)
9	755	Customer installation expenses	196,166	213,166	(17,000)
10	756	Miscellaneous expenses	2,216,275	2,128,956	87,319
11		Maintenance			
12	758	Maintenance supervision and engineering	5,828,355	5,414,662	413,693
13	758	Maintenance of structures and plant			
14	759	Maintenance of structures and improvements	237	1,332	(1,095)
15	760	Maintenance of reservoirs and tanks	268,990	234,710	34,280
16	761	Maintenance of trans. and distribution mains	3,318,124	2,512,446	805,678
17	761	Maintenance of mains			
18	762	Maintenance of fire mains			
19	763	Maintenance of services	2,567,622	2,391,412	176,210
20	763	Maintenance of other trans. and distribution plant			
21	764	Maintenance of meters	618,866	663,794	(44,928)
22	765	Maintenance of hydrants	300,947	218,096	82,850
23	766	Maintenance of miscellaneous plant	4,434	8,833	(4,399)
24		Total transmission and distribution expenses	25,460,822	24,023,036	1,437,786
25		V CUSTOMER ACCOUNT EXPENSES			
26		Operation			
27	771	Supervision	12,098,206	11,638,281	459,925
28	771	Supervision meter reading, other customer acct. exp			
29	772	Meter reading expenses	339,654	384,280	(44,626)
30	773	Customer records and collection expenses	6,923,637	6,163,355	760,281
31	773	Customer records and accounts expenses			
32	774	Miscellaneous customer accounts expenses	6,615,175	12,263,454	(5,648,279)
33	775	Uncollectable accounts	1,491,819	1,425,010	66,809
34	776	Cust Acct Allocation In/Out	(3,019,584)	(2,299,569)	(720,015)
35		Total customer account expenses	24,448,907	29,574,812	(5,125,905)
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	17,855,571	17,333,461	522,110
48	792	Office supplies and other expenses	7,246,218	6,968,391	277,826
49	793	Property insurance	307,472	303,201	4,271
50	793	Property insurance, injuries and damages			
51	794	Injuries and damages	5,570,858	5,069,611	501,247
52	795	Employees' pensions and benefits	52,543,602	56,197,959	(3,654,357)
53	796	Franchise requirements	-	-	-
54	797	Regulatory commission expenses	181,160	148,994	32,167

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	6,662,761	5,749,048	913,713
2	798	Miscellaneous other general operation expenses			
3	799	Miscellaneous general expenses	(4,770,783)	(5,890,443)	1,119,660
4		Maintenance			
5	805	Maintenance of general plant	278,149	326,452	(48,303)
6		Total administrative and general expenses	85,875,008	86,206,673	(331,665)
7		VIII MISCELLANEOUS			
8	811	Rents	1,241,682	1,340,303	(98,621)
9	812	Administrative expenses transferred - Cr.	(2,854,856)	(2,645,765)	(209,090)
10	907	Vacation/Sick leave			-
11	908	Floating holiday			-
12		Total miscellaneous	(1,613,174)	(1,305,463)	(307,711)
13					
14		TOTAL OPERATING EXPENSES	370,600,471	374,271,810	(3,671,339)

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	8,448,624	8,448,624	49,849		
State corporate Franchise Tax	(185,465)	(185,465)			
State Unemployment Tax	287,249	287,249			
Other State and Local Taxes	4,783,028	4,783,028			
Federal Unemployment Tax	131,975	131,975			
FICA	5,760,947	4,364,727			1,396,220
Other Federal Tax	-	-			
Federal Income Tax	28,714,548	28,714,548			
payroll allocation	-	-			
Total	47,940,908	46,544,687	49,849		1,396,220

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

See Attached

California Water Service Company
Year 2014 Monthly Tax Provision Worksheet - Federal
For the month of : 12

1	Net Income before income taxes (Fed/CA)		86,208,942
2	Depreciation adjustments:		
	Book depreciation (a/c 503000&503010)	55,720,180	
	Transportation equipment (a/c143200)	1,463,206	
	Tax depreciation (W470)	(60,100,000)	
		(2,916,614)	
	pre-82 excess depr book over tax		1,523,252
	post -81 excess depr tax over book		(4,439,866)
	tax repair		(45,200,000)
3	Taxable services-ext agrmts actual		1,226,822
	Taxable services-contributions actual		1,195,674
	WRAM/MCBA		(28,844,777)
	conservation/TIRBA/pension exp (balancing a 2133xx		3,215,057
4	Non deductible contributions 538200	20,700	20,700
	(political and/or 10% limitation)		
5	Prior Yr CA franchise tax per return		3,818,141
6	Change in reserve accounts:	GL GL	
	legal fees, rate change, other legal	798100 2306xx	-21000
	bad debts	775000 254100	29,544
	uninsured losses	794400 256000	1,925,242
	workers compensation	794100 257500	(407,805)
	Group health plan	795200 2573xx	354,444
	material obsolescence	756000 258200	(35,637)
	retirement benefits (SERP)-short term	795102 222404	35,000
	defrd comp employees	222110	(41,190)
	defrd. Director fees	799400 222111	733,097
7	Other adjustments:		
	prepaids current year adj		(91,400)
	Property tax current year adj		-
	deferred revenue amortization	614200 248001	(171,320)
	ACRS property losses		(2,000,000)
	tank painting (a/c 132512)	132512	(3,700,000)
	misc exp - def comp & serp	526080 222111	(494,045)
	amort of retired bond premiums	5320xx	315,369
	non deductible meals 50%	792601 792601	206,104
	non deductible dues & penalty	792100	20,000
			-
	deferred comp	222110	
	Sec. 162(m) employee compensation over 1million		101,229
	Cost to remove net of salvage - pre82 asset only		(200,000)
	QPAD		-
	SARS (net of non-deductible expenses)		1,242,478
		E24136	(613,499)
	ext agrmet refunds	E24134	(1,249,204)
		E24138	(701,187)
8	total adjustments (2. - 7.)	-2563890.13	(72,248,777)
9	taxable income (1. + 8.)		13,960,165
10	tax- 35% of taxable income		4,886,058
11	ITC Gross Amount	(0)	(31,350)
	YTD provision - current (a/c 2284)		4,854,708
	YTD deferred (a/c 2499)		24,444,407
	Total YTD provision (a/c 5073)		29,299,200

SCHEDULE B-6
Account 521 - Income from Nonutility Operations

Description	Net Income
City of Bakersfield	(381,885)
Castlewood	(229)
Tejon-Castac	(155,547)
City of Montebello	(10,070)
City of Stockton	25,980
City of Visalia	10,423
Crane Ridge	9,281
Foothill Estates	4,719
Rio Hondo	99,578
West Basin	102,351
Camp Erwin Owen	13
River kern Mutual	9,630
Great Oaks Water Co.	34,582
Mountain Mesa Water	40,513
Rural North Vacaville	(15,280)
Sewer billings	151,215
Job Orders - Cal Water	44,507
City of Hawthorne, Net	(438,038)
City of Commerce, Net	(624,444)
Bakersfield Treatment Plant, Net	(313,727)
Totals	(1,406,431)

SCHEDULE B-7	
Account 526 - Miscellaneous Nonoperating Revenue	
Description	Amount
Mark to market change	994,045
Billing for Homeserve usa	1,981,411
Royalty income	15,637
Mullen well project in Visalia	(500,000)
Desalter	64,988
West Basin Reclaimed Project	1,150,565
Gain on Sale of Property	51,148
Totals	3,757,796

SCHEDULE B-8	
Account 527 - Nonoperating Revenue Deductions	
Description	Amount
Property Tax	-
New Business	1,821,403
Other	(163,337)
Totals	1,658,066

SCHEDULE B-9	
Account 535 - Other Interest Charges	
Description	Amount
DWR Loans	336,401
Other	469,488
Totals	805,889

SCHEDULE B-10	
Account 538 - Miscellaneous Income Deductions	
Description	Amount
Charitable Contributions	532,643
Community Contributions	29,765
Miscellaneous-Political Contributions	20,700
Totals	583,108

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	646	
Employees - Sales		
Employees - Administrative:		
Officers	12	
General Office	311	
Totals	969	85,397,456

SCHEDULE C-4
Record of Accidents During Year

See Attached

SCHEDULE C-5
Expenditures for Political Purposes

See Attached

Total

**SCHEDULE C-5
Expenditures for Political Purposes**

Name	Total
BILL QUIRK FOR ASSEMBLY 2012	1,500
CALIFORNIA CHAMBER OF COMMERCE	1,000
CITIZENS FOR A STRONG AND SAFE SAN JOSE	1,000
DAVID HADLEY FOR ASSEMBLY 2014	1,000
GALGIANI FOR SENATE 2016	1,000
Jean Fuller for Senate 2014	1,500
MENDOZA FOR ASSEMBLY 2014	1,500
OLDTOWN SALINAS FOUNDATION	1,000
STRATECON INC	7,200
Taxpayers for Jim Nielsen Senate 2014	1,500
TONY MENDOZA FOR SENATE 2014	1,500
YES ON PROPS 1 AND 2	1,000
Grand Total	20,700

**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 2014

SCHEDULE D-1

<u>District</u>	<u>Number Of Wells</u>	<u>Production (Million Gallons)</u>
Antelope Valley	11	211
Armstrong Valley	4	0
Bakersfield	137	14,825
Chico - Hamilton City	71	7,545
Coast Springs	7	0
Dixon	8	469
Dominguez	10	1,948
East Los Angeles	21	1,798
Grand Oak	11	0
Hawkins	2	0
Kern River Valley	61	199
Hermosa - Redondo	3	648
King City	7	10
Livermore	12	919
Los Altos - Suburban	27	2,033
Marysville	10	656
Oroville	3	241
Salinas	37	5,677
Bolsa Knolls Division	10	389
Las Lomas Division	4	86
Oak Hills Division	4	53
Indian Springs Division	2	25
Country Meadows	2	23
Selma	0	1,686
South San Francisco	8	335
Stockton	52	2,138
Visalia	92	9,674
Willows	8	430
TOTAL	624	52,017

Purchased Water - Leased Wells

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

WATER PURCHASED FOR RESALE - YEAR 2014

SCHEDULE D-1

(Million Gallons)

<u>Purchased From</u>	<u>District</u>	<u>2014 Total</u>
San Francisco Water Departmen	Bear Gulch	4,295
	San Carlos	1,234
	San Mateo	3,548
	South San Francisco	2,212
		<u>11,289</u>
Antelope Valley - L A county	Antelope Valley	0
Antelope Valley - East Kern Water Agency	Antelope Valley	64
Wrigley Well *	Antelope Valley	0
West Basin	Dominguez	8,671
City of Torrance	Dominguez	290
Recycled	Dominguez	2,384
City of Bakersfield	Bakersfield	3,856
Verlan & Mary Wyatt *	Bakersfield	0
Kern County Water Agency	Bakersfield	4,620
Central Basin Municipal Water District	East Los Angeles	3,384
West Basin Municipal Water District	Hermosa - Redondo	3,484
West Basin Municipal Water District (Recycled)	Hermosa - Redondo	53
Palos Verdes District	Hermosa - Redondo	0
City of Bakersfield	Kern River Valley	97
Alameda County Flood Control & Water Conservation Dist.	Livermore	1,775
Ben & Bernice Mingoia *	Livermore	65
Santa Clara Valley Water District	Los Altos - Suburban	2,229
San Jose Water Company	Los Altos - Suburban	10
Yolo County Flood Control and Water Conservation District	Lucerne	78
Pacific Gas & Electric Company	Oroville	629
Union Pacific Railroad Company *	Oroville	0
County of Butte	Oroville	21
West Basin Municipal Water District	Palos Verdes	6,888
City of Daly City	South San Francisco	0
Westborough County Water District	South San Francisco	0
Stockton East Water District	Stockton	6,131
Callegues	Westlake	2,655
Callegues Municipal Water District (Recycled)	Westlake	206
TOTAL WATER PURCHASED FOR RESALE		<u><u>58,879</u></u>

SOURCE OF SUPPLY AND WATER DEVELOPED - 2014

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.	-

Plant not turned on in 2014

Schedule D-2

California Water Service Company
Storage Facilities
12/31/2014

District	Number of Storage Facilities	Capacity (1000 gal)
Antelope Valley	11	1,452
Bakersfield	56	46,284
Bear Gulch	41	227,467
Chico & Hamilton City	8	3,850
Dixon	2	575
Dominguez	12	19,544
East Los Angeles	19	22,470
Hermosa-Redondo	21	20,211
Kern River Valley	40	4,965
King City	3	453
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	23	9,968
Selma	2	2,000
South San Francisco	14	8,125
Stockton	16	9,989
Visalia	5	2,800
Westlake	6	21,050
Willows	2	850
Total	438	491,325

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, 2014

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
	1200 feet s/o Leona Ave., 1200 feet w/o 107th St.	Sta. 004-Tank 2	System	Steel
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, 2014

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	
Skyline-River Blvd. near Panorama Dr.	Sta. 087-Tank 3	Wells	Steel	500	
do.	Sta. 087-Tank 5	Wells	Steel	1,000	
do.	Sta. 087-Tank 6	Wells	Steel	1,000	
do.	Sta. 087-Tank 7	Wells	Steel	1,000	
do.	Sta. 087-Tank 8	Wells	Steel	1,000	
Mt. Vernon Ave. near Lindora St.	Sta. 045-Tank 1	Mt. Vernon Wells	Steel	500	
do.	Sta. 045-Tank 2	Wells	Steel	1,000	
do.	Sta. 045-Tank 3	Wells	Steel	1,000	
do.	Sta. 045-Tank 4	Wells	Steel	2,000	
do.	Sta. 045-Tank 5	Wells	Steel	450	
Primavera and College Aves.	Sta. 073-Tank 1	Primavera Wells	Steel	100	
do.	Sta. 073-Tank 2	Wells	Steel	160	
do.	Sta. 073-Tank 3	Wells	Steel	250	
do.	Sta. 073-Tank 4	Wells	Steel	250	
do.	Sta. 073-Tank 5	Wells	Steel	250	
Monte Vista - Mt. Vernon Ave. near Cunha	Sta. 096-Tank 2	Monte Vista Wells	Steel	500	
do.	Sta. 096-Tank 3	Wells	Steel	500	
do.	Sta. 096-Tank 4	Wells	Steel	500	
do.	Sta. 096-Tank 5	Wells	Steel	500	
Westchester near Bush St.	Sta. 082-Tank 1	Westchester Wells	Elevated Steel	500	
Edwards near Shelley Lane	Sta. 100-Tank 1	Hillcrest Wells	Steel	500	
do.	Sta. 100-Tank 2	Wells	Steel	500	
do.	Sta. 100-Tank 3	Wells	Steel	500	
do.	Sta. 100-Tank 4	Wells	Steel	1,000	
do.	Sta. 100-Tank 5	Wells	Steel	1,000	
University Ave. and Wenatchee Ave.	Sta. 116-Tank 1	University Wells	Steel	660	
do.	Sta. 116-Tank 2	Wells	Steel	660	
do.	Sta. 116-Tank 3	Wells	Steel	1,500	
do.	Sta. 116-Tank 4	Wells	Steel	800	
	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	
University Ave. e/o Camden St.	Sta. 148-Tank 1	Wells	Steel	400	
do.	Sta. 148-Tank 2	Wells	Steel	500	
Extension of Columbus Ave.	Sta. 176-Tank 1	Panorama Wells	Steel	5,000	
do.	Sta. 176-Tank 2	Wells	Steel	5,000	
Olive Ave. s/o Planz Rd.	Sta. 161-Tank 1	Wells	Steel	22	Inactive
Sperry w/o Don	Sta. 164-Tank 1	Wells	Steel	340	
Olive Dr. e/o Pryor	Sta. 174-Tank 1	Wells	Steel	275	
Alloway Ln. w/o Oswell St.	Sta. 155-Tank 1	Wells	Steel	500	
Between Alken St. & Fruitvale Ave. n/o Meany Ave.	Sta. 188-Tank 1	Wells	Steel	350	
Between Alken St. & Fruitvale Ave. n/o Meany Ave.	Sta. 188-Tank 2	Wells	Steel	1,000	
S/E of Meany Ave. and Coffee Rd.	Sta. 196-Tank 1	Wells	Steel	340	
Snow Rd. w/o Fruitvale Ave.	Sta. 194-Tank 1	Wells	Steel	750	
	Sta. 200 Tank 1	Wells	Steel	100	Inactive
Olcese System Storage	Sta. 205-Tank 1	Treated Surface Water	Concrete	500	
do.	Sta. 213-Tank 2	Treated Surface Water	Steel	130	
do.	Sta. 209-Tank 1	Treated Surface Water	Concrete	500	
do.	Sta. 210-Tank 1	Treated Surface Water	Steel	700	
do.	Sta. 210-Tank 2	Treated Surface Water	Steel	698	
do.	Sta. 213 Tank 3	Treated Surface Water	Steel	32	
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	

56

DistrictTotal

46,284

D - Distribution, C- Colelction (non-potable), T-Treatment (non-potable)

CALIFORNIA WATER SERVICE COMPANY

BEAR GULCH DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2014

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	1,000	D
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 Sunrise	"	Concrete	50	D
Los Trancos	Sta. 033-Tank 1 Los Trancos	"	Steel	10	D
Los Trancos	Sta. 036-Tank 1 Bonits	"	Steel	125	D
Los Trancos	Sta. 037-Tank 1 Spanish Trail	"	Steel	55	D
Los Trancos	Sta. 038-Tank 1 Vista Verde	"	Steel	212	D
Los Trancos	Sta. 039-Tank 1 Pony Tracks	"	Steel	282	D
Field Yard, Skyline	Sta. 041-Tank 1 Skyline HQ 1	"	Steel	189	D
Field Yard, Skyline	Sta. 041-Tank 2 Skyline HQ 2	"	Steel	192	D
Skywood Tanks- Skyline	Sta. 042-Tank 1 Skywood 1	"	Steel	60	D
Skywood Tanks- Skyline	Sta. 042-Tank 2 Skywood 2	"	Steel	60	D
Upper Lake 1	Sta. 045-Tank 1 Upper Lake 1		Redwood	30	D
Upper Lake 2	Sta. 045-Tank 2 Upper Lake 2		Redwood	30	D
Orchard Hill 1	Sta. 046-Tank 1 Orchard Hill 1		Redwood	40	D
Orchard Hill 2	Sta. 046-Tank 2 Orchard Hill 2		Redwood	40	D
Big Tree	Sta. 047-Tank 1 Big Tree		Redwood	35	D
District Total No.	41	District Total Volume	227,467		

C - Collection D - Distribution

CALIFORNIA WATER SERVICE COMPANY

CHICO - HAMILTON CITY DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2014

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
Orient St. near First	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. King Pkwy	Sta. 081-Tank 1	Wells	Steel	1,500 D
			Total	<u>3,850</u>
<u>Hamilton City Area</u>				
			Total	<u>0</u>
			Hamilton City Area	
	<u>8</u>	Total Chico - Hamilton City District		3,850

D - Distribution

CALIFORNIA WATER SERVICE COMPANY

DIXON DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2014

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, 2014

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
18801 S. Wilmington, Compton	Sta. 203-Tank 2	System	Steel	3,500
18802 S. Wilmington, Compton	Sta. 203-Tank 3	System	Steel	3,500
18803 S. Wilmington, Compton	Sta. 203-Tank 4	System	Steel	3,500
	Sta. 215-Tank 1	System	Steel	178
405 Maple Ave., Torrance	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
Anchor ave,n/o 230th street	Sta. 279-Tank 1	Wells	Steel	19
Anchor ave,n/o 230th street	Sta. 279-Tank 2	Wells	Steel	19
	12			19,544

D - Distribution

CALIFORNIA WATER SERVICE COMPANY

EAST LOS ANGELES DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2014

SCHEDULE D - 2

LOCATION	DESIGNATION	FILLED FROM WHAT SOURCE	TYPE	CAPACITY (1000 gal)
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
Degarmo St.	Sta. 012-Tank 4B	Wells & Purchases	Steel	1,000
Atlantic Blvd.	Sta. 061-Tank 9A	Wells & Purchases	Steel	500
Atlantic Blvd.	Sta. 061-Tank 9B	Wells & Purchases	Steel	500
Lincoln Ave.	Sta. 040-Tank 10A	Wells & Purchases	Steel	1,000
Lincoln Ave.	Sta. 040-Tank 10C	Wells & Purchases	Steel	1,000
Lincoln Ave.	Sta. 040-Tank 10 D	Wells & Purchases	Steel	3,069
Eastern Ave. near Posey	Sta. 042-Tank 11A	Wells & Purchases	Steel	1,500
Eastern Ave. near Posey	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
Washington Blvd. e/o Cobb St.	Sta. 010-Tank 13B	Wells & Purchases	Steel	500
Telegraph Road E/O Washington	Sta. 038-Tank 1	Raw Water	Steel	22
Telegraph Road E/O Washington	Sta. 038-Tank 2	Raw Water	Steel	22
	Sta. 013-Tank 1	Raw Water	Steel	27
Repetto Ave. near Woods Ave.	Sta. 058-Res. 15	Wells & Purchases	Steel	6,500
19			Total District	22,470

CALIFORNIA WATER SERVICE COMPANY

HERMOSA - REDONDO DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2014

SCHEDULE D - 2

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

D - Distribution

CALIFORNIA WATER SERVICE COMPANY

KERN RIVER VALLEY AREA

STORAGE FACILITIES - DECEMBER 31, 2014

SCHEDULE D - 2

LOCATION	DESIGNATION	FILLED FROM WHAT SOURCE	TYPE	CAPACITY (1000 gal)
Arden				
Evans Road	Sta. 014-Tank 1	System	Steel	300
Windy Hill	Sta. 013-Tank 1	System	Steel	79
Christmas Tree	Sta. 006-Tank 1	System	Steel	42
Countrywood	Sta. 009-Tank 1	System	Steel	40
Countrywood	Sta. 009-Tank 2	System	Steel	21
Nellie Dent	Sta. 011-Tank 1	System	Steel	320
Senjayho Drive	Sta. 002-Tank 2	Well	Steel	50
Oakwood Drive	Sta. 007-Tank 1	System	Steel	42
Upper Juniper Highlands	Sta. 008-Tank 1	System	Steel	42
	9			936
Bodfish				
Dodger	Sta. 010-Tank 1	System	Steel	300
Juniper Hills	Sta. 203-Tank 1	System	Steel	100
Rim Road	Sta. 011-Tank 1	System	Steel	42
Canyon Heights	Sta. 103-Tank 3	System	Steel	42
do.	Sta. 103-Tank 4	System	Steel	150
	Sta. 104 Tank 3		Steel	10
	Sta. 104 Tank 4		Steel	10
	7			654
Kernville				
Grove Park	Sta. 005-Tank 1	System	Steel	300
Pasco	Sta. 006-Tank 1	System	Steel	210
Treatment Plant	Sta. 001-Tank 2	Raw Water	"	6.5
Treatment Plant	Sta. 001-Tank 1	Treatment Plant	Steel	138
Treatment Plant	Sta. 001-Tank 3	Treatment Plant	Steel	400
	Sta. 001-Tank 4	Raw water	Steel	400
	6			1,454.50
Lakeland				
Warren Way	Sta. 007-Tank 1	System	Steel	300
Treatment Plant	Sta. 008-Tank 1	Treatment Plant	Steel	42
Warren Way & Canel St.	Sta. 009-Tank 1	Treatment Plant	Steel	22
Warren Way & Canel St.	Sta. 009-Tank 2	Treatment Plant	Steel	22
	4			386
Mountain Shadows				
Mountain Shadows	Sta. 003-Tank 1	System	Steel	42
So.of Pinehurst Way-off Old State Road	Sta. 006-Tank 3	System	Steel	22
So.of Pinehurst Way-off Old State Road	Sta. 006-Tank 4	System	Steel	22
	3			86
Onyx				
	Sta. 001-Tank 1		Steel	10.5
Coyote	Sta. 003-Tank 2	System	Steel	100
	Sta. 003-Tank 3			100
	3			210.5
Southlake				
Goat Ranch Road	Sta. 001-Tank 1	System	Steel	280
Upper Tank	Sta. 002-Tank 1	System	Steel	100
	2			380
Squirrel Mountain				
Big Spring	Sta. 005-Tank 1	System	Steel	93
Kissak	Sta. 013-Tank 1	System	Steel	300
Shadow Mountain	Sta. 007-Tank 1	System	Steel	210
	3			603
Split Mountain				
Cane Pike Court	Sta. 001-Tank 1	System	Steel	10
Homestead	Sta. 002-Tank 1	System	Steel	165
Pala	Sta. 004-Tank 1	System	Steel	80
	3			255
	40		Total District	4,965

CALIFORNIA WATER SERVICE COMPANY

KING CITY DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2014

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 I
	Sta. 013-Tank 1	Wells	Steel	323 D
	Sta. 015-Tank 1	Wells	Steel	30 D
	<u>3</u>		Total	<u><u>453</u></u>
Leased				
City Airport - Leased Tank	Sta. 010-Tank 1	Wells	Steel	250 D
	<u>1</u>		Total	<u><u>250</u></u>
	4		Total District	703

D - Distribution

I - Inactive

LIVERMORE DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2014

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, 2014

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	
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, 2014

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, 2014

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 Inactive
Borel - Off Alameda de Las Pulgas	Sta. 033-Tank 1	Purchases	Steel	300 D
Borel - Off Alameda de Las Pulgas	Sta. 033-Tank 2	Purchases	Steel	500 D
Wilshire Ave.	Sta. 017-Tank 1	Purchases	Steel	500 D
Wilshire Ave.	Sta. 017-Tank 2	Purchases	Steel	500 D
Wilshire Ave.	Sta. 017-Tank 3	Purchases	Steel	500 D
Lincoln Ave. & Newlands Ave.	Sta. 025-Tank 1	Purchases	Redwood	100 D
Lincoln Ave. & Newlands Ave.	Sta. 025-Tank 2	Purchases	Steel	250 D
Lincoln Ave. & Newlands Ave.	Sta. 025-Tank 3	Purchases	Steel	250 D
Baywood Park - Parrott Dr.	Sta. 031-Tank 1	Purchases	Steel	216 D
Hillsdale Blvd.	Sta. 023-Tank 1	Purchases	Steel	1,000 D
28th Ave. near Sunset Terrace	Sta. 027-Tank 1	Purchases	Steel	2,500 D
29th Ave. near Sunset Terrace	Sta. 027-Tank 2	Purchases	Steel	2,500 D
R.O.W. off Yorktown Rd.	Sta. 032-Tank 1	Purchases	Steel	250 D
R.O.W. off Yorktown Rd.	Sta. 032-Tank 2	Purchases	Steel	500 D
R.O.W. off Yorktown Rd.	Sta. 024-Tank 1	Purchases	Steel	500 D
R.O.W. off Yorktown Rd.	Sta. 024-Tank 2	Purchases	Steel	500 D
R.O.W. off Murphy Dr.	Sta. 030-Tank 1	Purchases	Steel	500 D
End of Broadview Ct.	Sta. 029-Tank 1	Purchases	Steel	1,000 D
19			Total District	14,656

D - Distribution

CALIFORNIA WATER SERVICE COMPANY

MID-PENINSULA / SAN CARLOS DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2014

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	Purchases	Steel	425 D
White Oaks - Hilltop Dr.	Sta. 103-Tank 1	Purchases	Concrete	165 D
Highland - Northan	Sta. 106-Tank 2	Purchases	Steel	250 D
Highland - Northan	Sta. 106-Tank 3	Purchases	Steel	500 D
Club Dr. near Oakley	Sta. 109-Tank 1	Purchases	Concrete	50 D
Club Dr. near Oakley	Sta. 109-Tank 2	Purchases	Steel	250 D
Shelford and Lyndhurst	Sta. 116-Tank 2	Purchases	Redwood	100 D
Shelford and Lyndhurst	Sta. 116-Tank 3	Purchases	Redwood	100 D
Wingate and Winding Way	Sta. 125-Tank 1	Purchases	Redwood	50 D
Beverly end of Sunset Dr.	Sta. 112-Tank 1	Purchases	Steel	200 D
Beverly end of Sunset Dr.	Sta. 112-Tank 2	Purchases	Steel	500 D
Beverly end of Sunset Dr.	Sta. 112-Tank 3	Purchases	Steel	700 D
Melendy Dr.	Sta. 115-Tank 1	Purchases	Steel	250 D
Crestview Dr. at Leslie Dr.	Sta. 118-Tank 1	Purchases	Steel	200 D
Crestview Dr. at Leslie Dr.	Sta. 118-Tank 2	Purchases	Steel	750 D
Melendy Dr. east of Essex Ct.	Sta. 119-Tank 1	Purchases	Steel	400 D
Crestview Dr. & Los Vientos Way	Sta. 120-Tank 1	Purchases	Steel	500 D
99 Loma Rd.	Sta. 124-Tank 1	Purchases	Steel	78 D
19			Total District	5,718

D - Distribution

CALIFORNIA WATER SERVICE COMPANY

OROVILLE DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2014

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	"	Earth	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, 2014

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	Purchases	Concrete	100 D
P.V.E. Golf Course	Sta. 041-Res. 5	Purchases	Concrete	1,500 D
Near Via Rincon	Sta. 042-Res. 6	Purchases	Concrete	50 D
Via Zurita	Sta. 043-Res. 7	Purchases	Concrete	100 D
East Vale and Sunnyridge north	Sta. 044-Res. 8	Purchases	Concrete	100 D
Narcisa and Peppertree Dr.	Sta. 045-Res. 11	Purchases	Concrete	100 D
Eastfield easterly of Hackmore	Sta. 046-Res. 12	Purchases	Concrete	100 D
Crest Rd. - Eastfield	Sta. 038-Res. 13	Purchases	Concrete	200 D
Sunnyridge - Eastvale south	Sta. 048-Res. 17	Purchases	Concrete	100 D
P.V.D.E. - Crownview	Sta. 023-Res. 19, Tank 1	Purchases	Concrete	3,000 D
P.V.D.E. - Crownview	Sta. 023-Res. 19, Tank 2	Purchases	Steel	3,000 D
Crest east - Eastfield	Sta. 049-Res. 20, Tank 1	Purchases	Concrete	5,000 D
Crest east - Eastfield	Sta. 049-Res. 20, Tank 2	Purchases	Steel	7,500 D
Tallyhand Rd.	Sta. 050-Res. 21	Purchases	Concrete	100 D
Crest - Portuguese	Sta. 051-Res. 22	Purchases	Concrete	100 D
Crest - Highridge	Sta. 037-Res. 25	Purchases	Concrete	9,500 D
Crenshaw south - Seacrest	Sta. 052-Res. 26	Purchases	Steel	50 D
18			Total District	30,700

D - Distribution

CALIFORNIA WATER SERVICE COMPANY

REDWOOD VALLEY DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2014

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	System	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	<u><u>22</u></u>			<u><u>1,603</u></u>

CALIFORNIA WATER SERVICE COMPANY

SALINAS DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2014

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. 70-Tank 1	Wells	Steel	168	
	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>5</u>	Total Buena Vista System		<u>288</u>	
Leased Tank					
Toro Park	Sta. 055-Tank 1	Wells	Steel	150	
	<u>1</u>		Total	<u>150</u>	
	<u><u>24</u></u>			<u><u>10,118</u></u>	

D - Distribution

CALIFORNIA WATER SERVICE COMPANY

SELMA DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2014

SCHEDULE D - 2

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

CALIFORNIA WATER SERVICE COMPANY

SOUTH SAN FRANCISCO DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2014

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
Chestnut Ave. & Commercial	Sta. 001-Tank 2	Raw Water	Steel	75
Chestnut St.	Sta. 005-Res. 2	Wells & Purchases	Concrete	1,500 D
Off Swift Ave.	Sta. 008-Res. 1	Wells & Purchases	Concrete	1,500 D
Off Spruce Ave.	Sta. 004-Res. 4, Tank 3	Wells & Purchases	Steel	250 D
Off Spruce Ave.	Sta. 004-Res. 4, Tank 4	Wells & Purchases	Steel	250 D
Above Reservoir 4	Sta. 009-Tank 3	Wells & Purchases	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
Off Hillside Blvd. near Evergreen	Sta. 011-Res. 7, Tank 2	Purchases	Steel	500 D
Off Stonegate Dr.	Sta. 012-Res. 9, Tank 1	Wells & Purchases	Steel	500 D
Hickey Blvd. w/o Longford	Sta. 014-Res. 11, Tank 1	Purchases	Steel	1,000 D
End of Green Park Terrace	Sta. 015-Res. 12, Tank 1	Wells & Purchases	Steel	1,000 D
			Subtotal	<u>7,875</u>
 <u>Broadmoor Area</u>				
Stoneyford Dr. near Thornhill	Sta. 101-Tank 1	Purchases	Steel	<u>250 D</u>
	<u>14</u>		Total District	<u>8,125</u>

C - Collection D - Distribution

CALIFORNIA WATER SERVICE COMPANY

STOCKTON DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2014

SCHEDULE D - 2

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

C - Collection D - Distribution

CALIFORNIA WATER SERVICE COMPANY

VISALIA DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2014

SCHEDULE D-2

LOCATION	DESIGNATION	FILLED FROM WHAT SOURCE	TYPE	CAPACITY (1000 gal)
Visalia				
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 D
	Sta. 096-Tank 1	Wells	Steel	1000 D
Porterville				
	Sta. 301 -Tank 1	Wells	Steel	200 D
	5		Total District	2,800

D - Distribution

D - Distribution

CALIFORNIA WATER SERVICE COMPANY

WESTLAKE DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2014

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, 2014

SCHEDULE D - 2

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

D - Distribution

CALIFORNIA WATER SERVICE COMPANY

SUPPLY AND DISTRIBUTION MAINS

December 31, 2014

	FEET	MILES
	-----	-----
ANTELOPE VALLEY	151,400	29
BAKERSFIELD	4,925,795	933
BEAR GULCH	1,658,626	314
CHICO (1)	1,982,858	376
DIXON	176,457	33
DOMINGUEZ WATER CO.	2,061,923	391
EAST LOS ANGELES	1,444,860	274
HERMOSA REDONDO	1,120,247	212
KERN RIVER VALLEY	455,552	86
KING CITY	175,111	33
LIVERMORE	1,100,129	208
LOS ALTOS SUBURBAN	1,574,328	298
MARYSVILLE	287,245	54
OROVILLE	281,648	53
PALOS VERDES	1,818,427	344
REDWOOD VALLEY	171,237	32
SALINAS	1,689,766	320
MID-PENINSULA	1,880,844	356
SELMA	458,070	87
SOUTH SAN FRANCISCO	813,373	154
STOCKTON	2,679,224	507
VISALIA	2,873,857	544
WESTLAKE	556,393	105
WILLOWS	192,268	36
	30,529,638	5,782
TOTAL		
(1) Includes Hamilton City -	41,365	8

CALIFORNIA WATER SERVICE COMPANY
D-3 SUPPLY AND DISTRIBUTION MAINS

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	9,329		555		345	93,248
1"	16			15,268	20,738		11,804		853	48,679
1-1/4"					362					362
1-1/2"		2,768	1,350	608	23,263		18,009		4,264	50,262
2"	1,346	158,223		5,637	154,505		111,702		44,677	476,090
2-3/8"							115			115
2-1/2"	14,485				7,204		9,430			31,119
3"	6,028	32,579			25,226		31,329		10,551	105,713
3-1/2"	4,310				299		318		195	5,122
4"	1,217,790	1,174,284	108		24,255	16,002	180,372	12,354	171,638	2,796,803
4-1/2"					239		4,120			4,359
5"					2,163		7,726			9,889
5-1/2"					690					690
6"	7,381,995	1,842,937	54		44,087	44,831	236,518	452,812	1,448,796	11,452,030
7"					340		4,716			5,056
8"	5,429,244	794,896			35,083	55,803	126,236	603,567	2,728,278	9,773,107
9"					272		269			541
10"	370,679	132,703	754		5,800	8,228	41,099	12,737	29,054	601,054
10-3/4"					2,105					2,105
12"	1,967,546	215,339	2,268		37,713	76,662	31,778	1,201,307	189,073	3,721,686
12-3/4"			1,947		639					2,586
14"	101,043	7,112	751		684	10,806	7,609	651	15,218	143,874
15"			2,324				15,735	27,223		45,282
16"	158,648	20,470	24,684		6,313	68,441	30,609	54,282	21,013	384,460
17"			491							491
18"	61,719	15,066	51,526		2,806	51,499	2,046	37,369		222,031
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	16,818,694	4,398,935	440,115	26,099	404,361	392,154	918,224	2,467,101	4,663,955	30,529,638

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)	423,128	430,431	28,574	23,936
Industrial	746	741	-	-
Public Authorities	5,388	5,373	-	-
Irrigation	-	-	-	-
Other (specify)	510	546	4	-
Sub-Total	429,772	437,091	28,578	23,936
Private Fire Connections	-	-	8,543	8,780
Public Fire Connections	-	-	43,134	43,191
Totals	429,772	437,091	80,255	75,907

SCHEDULE D-5
Number of Meters and Services
on Pipe Systems at End of Year

Size	Meters	Services
5/8 -in.	354,197	-
3/4 - in.	704	226,639
1 - in.	88,684	178,568
1 1/4 - in.	-	1,268
1 1/2 - in.	12,593	1,589
2 - in.	16,838	27,922
2 1/2 - in.	-	3
3 - in.	2,294	322
4 - in.	814	5,426
5-in.	-	2
6 - in.	294	3,623
8 - in.	63	3,216
10 - in.	-	538
12 - in.	-	84
16 - in.	-	4
18 - in.	-	1
other	204	15,781
misc	-	-
Totals	476,685	464,986

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	82
3. Used, after repair	1,050
4. Found fast, requiring billing adjustment	-
B. Number of Meters in Service Since Last Test	
1. Ten Years or Less	261,627
2. More than 10, but less than 15 years	63,138
3. More than 15 years	165,801

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	7,607	6,717	6,311	7,166	8,772	11,430	48,003			
Industrial	703	534	617	562	639	711	3,766			
Public Authority	435	449	451	519	769	1,079	3,702			
Irrigation	-	-	-	-	-	-	-			
Other water utilities	6	8	5	13	20	27	79			
Reclaimed	226	228	155	83	498	329	1,519			
Other	25	17	2	11	20	27	102			
Total	9,002	7,953	7,541	8,354	10,718	13,603	57,171			

Classification Of Service	During Current Year							Sub-total	Total	Total Prior Yr
	Jul	Aug	Sep	Oct	Nov	Dec	Sub-total			
Commercial	12,189	11,895	11,469	10,008	7,927	6,974	60,462	108,465	122,575	
Industrial	845	831	867	762	675	631	4,611	8,377	7,779	
Public Authority	1,251	1,171	1,154	976	655	474	5,681	9,383	10,215	
Irrigation	-	-	-	-	3	-	3	3	38	
Other water utilities	16	25	19	14	10	8	92	171	61	
Reclaimed	268	316	299	282	266	253	1,684	3,203	2,726	
Other	23	48	29	33	15	26	174	276	200	
Total	14,592	14,286	13,837	12,075	9,551	8,366	72,707	129,878	143,594	

Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet. Total Acres Irrigated: Total Population Served: 1,746,158

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 3/30/2015 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	2/4/10
Chico	9/19/08	2/20/13
Hamilton City	8/23/77	10/24/12
Dixon	11/27/12	1/8/15
Rural North Vacaville	6/16/00	4/22/14
Dominguez	12/1/09	9/9/14
East Los Angeles	11/17/09	12/31/14(applied)
Hermosa Redondo	5/6/10	9/29/14
Hawthorne	4/24/12	5/13/13
King City	4/8/09	1/30/01
Livermore	11/1/68	9/30/13
Los Altos Suburban	2/25/13	
Marysville	6/2/67	6/19/12
Oroville	4/16/54	7/31/00
Palos Verdes	10/19/76	6/9/09
Salinas	4/7/72	10/23/2014 (applied)
Salinas Hills	9/24/14	
Las Lomas	2/6/14	
Oak Hills	10/29/13	
San Carlos	6/18/76	1/13/04
San Mateo	11/6/70	1/13/04
Selma	5/14/82	3/1/11
South San Francisco	7/25/11	9/6/11
Stockton	2/20/80	11/19/13
Visalia	4/11/02	4/26/07
Mullen	9/2/09	4/15/11
Willows	10/29/65	9/10/09
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 3/30/2015 are provided for each district as follows:

RDV		
Coast Springs	4/18/01	6/30/10
Lucerne	3/1/99	6/19/09
Hawkins	4/10/03	4/21/10
Noel Heights	6/8/01	9/6/13
Rancho Del Paradiso	6/4/01	12/3/02
KRV		
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
Southlake	8/1/02	2/14/06
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	Transfer to District Balancing Account	End Balance Rec/ (Pay) \$ in '000s	
E	Recycled Water Memo Account (RWMA) (for DOM & PV)	1614-A	-	-	-	-	-	-		-	Closed
F	MTBE Memorandum Account (MTBEMA)	1707 & 1985	(5,048)		(176)	(5)				(5,229)	
G	Military Family Relief Program (MFRP)	1761	-	-						-	Closed
H	Low-Income Ratepayer Assistance Memorandum Account (LIRAMA)	2086	813		44	2				858	
AJ	Low-Income Ratepayer Assistance Balancing Account (LIRA BA)	2086	7,709			-	(11,542)	-		(3,832)	
I	Water Conservation Memorandum Accounts for BG, Mid-Pen, and SSF	1807	-							-	Closed
J1	Credit Card Pilot Program Memo Account (CCPPMA)	1808-B									Closed
J2	Credit Card Pilot Program Memo Account (Modified)	2139									New
K	Wausau Memorandum Account (WMA) <i>(Parental costs not yet converted from costs in rates)</i>	1839 & 1874	-							-	
L	Water Conservation Expenses Memorandum Account (WCEMA) <i>(Dependent on outstanding litigation)</i> PAK DIX KC ORO SEL SSI WLK WIL	2006-A	286						(286)	-	Closed
M	Water Revenue Adjustment Mechanism/Modified Cost Balancing Account (WRAM/MCBA)	1882 and 1994; 2118-20 (Annual 2013 true-up Filing)	44,532	18,516	7,206	47	(25,133)			45,167	
N	Water Conservation Balancing Account (WCBA) 2007 GRC CHL ELA LIV LOS MID PEN SAL STK VIS	1875, 2025 & 2026	(34)						34	-	Closed
O	Groundwater Rule Compliance Cost Memorandum Account (GRCCMA)	1876	-		-	-				-	Closed
P	Department of Toxic Substances Control Memorandum Account (DTSCMA)	1900	357			2				359	
Q	Contract with Home Emergency Insurance Solutions (HomeServe MA)	1925-A	(1,176)					824		(352)	
R	Temporary Interest Rate Balancing Account (TIRBA)	2084-A	42						(42)	-	Closed
S	Water Cost of Capital Mechanism (WCCM) <i>(Identifies a trigger; does not track costs or revenue)</i>	1962	-	-						-	
T	Lucerne Balancing Account (LCBA): SDWSRF Loan and payment	1963-A	6,283				(354)			5,929	
U	Tort Litigation Memorandum Account (TLMA) DIXON <i>(Parental costs not yet converted from costs in rates)</i>	1968 & 2003	(0)			(0)				(0)	Closed
V	TCE Litigation Memorandum Account (TCELLMA) <i>(Parental costs not yet converted from costs in rates)</i>	1970	-			-				-	
W	TCF Litigation Memorandum Account (TCPLMA) <i>(Dependent on outstanding litigation)</i>	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	Transfer to District Balancing Account	End Balance Rec/ (Pay) \$ in '000s	
Y	OII 07-01-022 Memorandum Account (OII 07-01-022 MA)	1987-A	-			-				-	Closed
Z1	Conservation Expense One-Way Balancing Account (CEBA)	2016 & 2027	(6,291)			(11)		2,792		(3,510)	
Z2	Conservation Expense One-Way Balancing Account (CEBA)	2139		(2,662)		(7)				(2,669)	
AA1	Pension Cost Balancing Account (PCBA)	2017	3,004							3,004	
AA2	Pension Cost Balancing Account (PCBA)	2139		(4,291)		(6)				(4,297)	
AB1	Health Care Expense Memorandum Account (HCEMA)	2017	-							-	Closed
AB2	Health Cost Balancing Account (HCB2)	2139		1,075		3				1,078	
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)	2139	-							-	
AF	Caltrans Litigation Memorandum Account (CLMA) MARYSVILLE	2048	(0)		-					(0)	Closed
AG	Catastrophic Event Memorandum Account (CEMA)	2050	-							-	
AH	Cost of Capital Interim Rate Memorandum Account (CCIMA)	2055 & 2085	71						(71)	-	Closed
AI	Chromium - 6 Memo Account(Pending the completion of capital projects)	2128									
AL	Drought Memorandum Account	2124			447					447	
AP	General District Balancing Account	2139							733	733	
AR	Sales Reconciliation Mechanism (SRM) Balancing Account	2154									
none	American Job Creation Act (AJCA) true-up tax deduction	None	(288)							(288)	
none	General Office Synergies Memorandum Account (GOSMA)	1972	-							-	Closed
none	Infrastructure Act Memorandum Account	None	-							-	
none	International Financial Reporting Standards Memorandum Account(IFRS MA)	None	-							-	
AQ	East Los Angeles Memo Account (ELAMA)(Revenue requirement for approx \$4.6M since 1/1/14)	2139									
none	Kern River Improvements Memorandum Account		-							-	Closed
none	Salinas Water Treatment Memorandum Account (SWTMA)	None	-							-	Closed
none	Incremental Cost Balancing Account (ICBA)	1964/65	404						(404)	-	Closed
none	Incremental Cost Balancing Account (ICBA)	1964/65	(294)						294	-	Closed
none	Incremental Cost Balancing Account (ICBA)	2024-A	255						(255)	-	Closed
none	Incremental Cost Balancing Account (ICBA)	2024-A	2						(2)	-	Closed
AM	Rate Support Fund Balancing Account (RSFBA)	2139				1	(1,732)	2,368		637	

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 2014

District	Number of customers enrolled	Number of customers for the district	Percentage enrolled	Dept ID
AV	75	629	12%	129
LNC	101	672	15%	130
FMT	29	73	40%	131
KRV	363	965	38%	134
ARD	308	1,200	26%	135
BDF	332	724	46%	136
KNV	80	590	14%	137
LKL	89	205	43%	138
SQM	81	414	20%	142
LUC	437	1,198	36%	147
ARM	55	375	15%	148
CSP	11	251	4%	149
HKN	10	50	20%	150
TOTAL	1,971	7,346	27%	

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

LIRA

2014

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)	26,548	7,011	(5,281)	28,278
130 (LNC)	20,534	9,896	(10,131)	20,299
131(FMT)	15,805	2,746	(268)	18,283
134 (KRV)	299,920	32,034	(3,028)	328,926
135 (ARD)	249,352	28,068	(3,557)	273,864
136 (BDF)	229,833	30,643	(2,162)	258,313
137 (KNV)	63,101	6,936	(2,988)	67,049
138 (LKL)	67,816	7,943	(704)	75,054
142 (SQM)	50,686	7,440	(2,065)	56,061
147 (LUC)	342,767	39,963	(4,402)	378,329
148 (ARM)	35,560	4,967	(1,455)	39,071
149 (CSP)	6,530	1,032	(348)	7,214
150 (HKN)	4,187	936	(166)	4,957
154	(3,943)		(3,346)	(7,289)
390(Interest accrued)	22,276	1,635		23,911
330(Promoting develop.)	58,932			58,932
Total	1,489,903	181,251	(39,901)	1,631,254

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 \$18 for all except RSF districts. For RSF districts, the maximum monthly credit is \$30.

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 \$18 for all except RSF districts. For RSF districts, the maximum monthly credit is \$30.

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 2014(LIRA)				
District	Number of cust enrolled	Number of cust for the district	Percentage enrolled	Dept ID
BK	20,810	70,138	30%	101
BG	806	18,900	4%	102
CH	3,818	28,710	13%	104
DIX	651	2,883	23%	105
ELA	10,321	26,756	39%	106
HR	1,011	26,739	4%	108
KC	907	2,591	35%	109
LIV	1,335	18,460	7%	110
LAS	509	18,885	3%	111
MRL	1,056	3,711	28%	112
ORO	1,006	3,566	28%	113
SLN	4,667	24,602	19%	114
MPS	2,329	36,588	6%	116
SEL	2,599	6,288	41%	117
SSF	1,888	16,931	11%	118
STK	14,750	43,310	34%	119
VIS	11,186	42,450	26%	120
WIL	685	2,392	29%	121
PV	793	24,144	3%	122
WLK	371	7,073	5%	123
LL	212	613	35%	124
OH	155	816	19%	125
BL	509	2,220	23%	126
DOM	6,606	33,984	19%	128
BUV	3	182	2%	154
TOTAL	88,983	462,932	19%	

Schedule E- 2(B)					
Description of Low-Income Rate Assistance Program(s)					
LIRA					
2014					
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)	2,717,863	1,856,957	(432,598)	(1,537,441)	2,604,781
102 (BG)	(545,528)	94,909	(98,134)	(514,626)	(1,063,379)
104 (CH)	(233,508)	339,440	(159,835)	(578,835)	(632,737)
105 (DIX)	163,251	94,220	(7,522)	(36,153)	213,796
106 (ELA)	2,018,531	1,086,710	(94,349)	(411,839)	2,599,053
108 (HR)	(500,981)	70,884	(90,738)	(420,617)	(941,452)
109 (KC)	296,654	110,582	(10,061)	(43,881)	353,294
110 (LIV)	(293,543)	142,949	(60,479)	(266,966)	(478,038)
111 (LAS)	(626,376)	54,599	(96,323)	(431,840)	(1,099,940)
112 (MRL)	304,341	127,768	(13,717)	(59,173)	359,220
113 (ORO)	338,652	188,489	(17,049)	(71,003)	439,089
114 (SLN)	649,981	455,872	(100,962)	(420,769)	584,122
116 (MPS)	(390,141)	199,610	(103,100)	(513,550)	(807,180)
117 (SEL)	632,723	290,557	(26,063)	(91,149)	806,068
118 (SSF)	(38,992)	167,832	(57,589)	(278,614)	(207,363)
119 (STK)	2,532,898	1,396,860	(147,791)	(584,361)	3,197,605
120 (VIS)	504,587	790,118	(183,889)	(647,815)	463,001
121 (WIL)	281,978	125,998	(7,778)	(33,074)	367,123
122 (PV)	(949,953)	86,200	(155,172)	(706,827)	(1,725,752)
123 (WLK)	(339,568)	83,178	(65,790)	(306,465)	(628,646)
124(BL)	57,171	20,260	(1,222)	(5,355)	70,854
125(OH)	59,108	14,875	(1,523)	(7,011)	65,449
126(LL)	79,958	50,634	(7,929)	(33,111)	89,552
128 (DOM)	(1,214,412)	605,386	(297,637)	(1,202,425)	(2,109,089)
129 (AV)	(2,403)	23,103	(1,992)	(6,007)	12,702
130 (LNC)	(3,852)	9,729	(3,433)	(6,122)	(3,679)
131(FMT)	(211)	3,180	(66)	(225)	2,678
134 (KRV)	(887)	202,595	(818)	(4,403)	196,487
135 (ARD)	(732)	29,689	(1,101)	(7,369)	20,487
136 (BDF)	(311)	36,030	(429)	(2,523)	32,767
137 (KNV)	(1,278)	7,481	(1,055)	(5,935)	(787)
138 (LKL)	(226)	7,910	(156)	(680)	6,849
142 (SQM)	(553)	8,885	(617)	(3,429)	4,287
147 (LUC)	(904)	88,685	(998)	(6,549)	80,234
148 (ARM)	(455)	12,950	(424)	(2,190)	9,881
149 (CSP)	(120)	2,575	(116)	(1,936)	403
150 (HKN)	(56)	1,062	(46)	(359)	601
154	(1,357)	111	(1,152)	(1,505)	(3,903)
390(Interest accrued)	24,544	5,295			29,839
330(Proming develop.)	703,706	(583,792)			119,914
Total	6,219,600	8,310,375	(2,249,652)	(9,252,131)	3,028,192

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.

Attachment 1 (Description of Water Conservation Programs) of D.11-05-004 provides a revised version of Schedule E-3 (water conservation programs) that must be included in Cal Water’s annual reports to the Commission. Alternatively, a reference to responsive information provided in another report or format can meet the requirements of the decision.

The table below references a report entitled Conservation Budget and Measurement & Evaluation Report that is being provided in Information-Only Filing #28, also submitted on March 31, 2015.

Conservation program descriptions are provided on pages 3 through 7 of the *Evaluation Report* , and estimated conservation savings in each service area are provided on the pages of the *Evaluation Report* specified below.

District	Page Numbers	District	Page Numbers	District	Page Numbers
Antelope Valley	8-9	Kern River Valley	24-25	Redwood Valley	39-40
Bakersfield	10-11	King City	26	Salinas	40-42
Bear Gulch	12-13	Livermore	27-28	Selma	43-44
Chico	14-15	Los Altos	29-30	South San Francisco	45-46
Dixon	16-17	Marysville	31-32	Stockton	47-48
Dominguez	18-19	Mid-Peninsula	33-34	Visalia	49-50
East Los Angeles	20-21	Oroville	35-36	Westlake	51-52
Hermosa Redondo	22-23	Palos Verdes	37-38	Williows	53-54

(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 page 64-68*

(4) The degree of participation in each district by customer group.
Same as E-3, (1)

Schedule E-3,(3)
Water Conservation Programs
Cost of Each Program by District
2014

Dept	A01ETC	A01OFC	A02SJR	A03ETC	A05AWE	A05CUW	A06CPT	A06ETC	C60ETC	C61MKT	C61PRG
101	75,212		6,207		575	2,077	628	14,645	2,115	(0)	-
102	69,915		-		540	1,951	638	16,777	2,115	-	(0)
104	28,025		2,139		222	804	1,233	1,981	2,115		90,712
105	1,869		-		12	43	84	903		-	-
106	54,490		-		402	1,451	203	19,610	1,586	0	(0)
108	80,363		-		602	2,175	857	20,262	2,115	0	31,911
109	2,560		-		19	70	44	401		-	0
110	50,961		-		384	1,389	66	14,770	1,586	0	-
111	34,167		-		243	876		18,206	1,058	-	-
112	1,181		359		8	30	34	376	529	-	-
113	2,352		464		16	58	8	1,103	529	-	-
114	70,902		-		505	1,826	1,852	18,482	1,586	(0)	-
116	87,241		-		660	2,385	2,026	22,118	1,586	-	(0)
117	4,698		1,496		29	103	161	3,586		-	6,678
118	50,039		-		381	1,376	601	11,410	1,058	-	-
119	32,195		-		221	799	293	18,356		-	-
120	52,432		4,068		375	1,356	1,605	9,755	1,586	0	32,004
121	1,626		224		12	43	41	75		-	-
122	70,008		-		518	1,871	1,041	19,911	2,115	(34)	61,457
123	50,408		-		392	1,416	288	7,272	2,115	0	(0)
128	105,644		-		787	2,843	722	29,716	(7,356)	0	8,010
129	2,598		-		19	70	41	527		(0)	(0)
134	2,540		-		18	65	135	502		0	0
137											
146	1,322		-		10	35	67	25		-	-
150											
151	-			485							
152											
330											
350	(0)	55		6,332							
382											
384	-										
385	-										
389	-		-								
Grand Total	932,750	55	14,956	6,817	6,951	25,110	12,668	250,770	16,441	(34)	230,772

Schedule E-3,(3)
Water Conservation Programs
Cost of Each Program by District
2014

Dept	C62PRG	C63PRG	C65PRG	C66PRG	C67PRG	C68PRG	C69PRG	P30ETC	P31ASM	P31ETC	P31SEM
101	3,164		8,889	20,141	12,888	1,400		6,962		23,457	
102	3,624			92,660	5,490	5,600	(36)	5,278	1,400	21,948	
104	428		16,546		3,600			1,802		9,039	
105	195			4,028	-			16		480	
106	4,236	-		92,660	5,130	1,400	(26)	546		16,327	
108	4,377		11,944	92,660	2,538	1,400	(26)	1,507		24,462	
109	87				-			26		791	
110	3,191	7		92,660	9,270	1,400	(47)	5,252		15,621	
111	3,933	(398)		92,305	7,632	5,600	(47)	7,304		9,858	
112	81			2,334	-			12		339	
113	238		488	4,028	-			22		650	-
114	3,993				7,344	1,400		5,230		20,536	35
116	8,778	-	-	92,660	8,610	1,400	(26)	5,441	2,100	26,835	
117	775		2,412		-			39		1,158	
118	2,465	17	325		5,976	-		5,061	1,440	15,480	
119	3,966			20,141	8,573			4,087		8,983	
120	2,107		21,028	20,141	7,776			4,327		15,303	
121	16			4,034	-			17		480	
122	4,302	-	26,585	92,660	6,732		(36)	1,338		21,044	
123	1,571		2,730		6,319	1,400		532		15,932	
128	6,420	-	20,541	92,660	6,012		(15)	1,875		31,976	
129	114							26		791	
134	108							25		734	
137											
146	5			4,028				13		395	
150											
151											
152								568			
330											
350											
382											
384											
385											
389								(0)			
Grand Total	58,175	(374)	111,485	819,800	103,890	21,000	(258)	57,305	4,940	282,620	35

Schedule E-3,(3)
Water Conservation Programs
Cost of Each Program by District
2014

Dept	P31WWP	P32COM	P32DML	P32ETC	P32PAD	P35ETC	P36DGD	P36ETC	P36EVT	P36SPN	R60ETC
101		15,491		28,418	5,376	1,905				10,750	50,092
102		14,980		16,550	2,137	1,529			3,701		14,130
104		5,328		7,886	2,597	629				-	19,465
105		404		271		31					2,195
106		12,157		5,770		1,137	54,120		2,835		16,973
108		16,922		16,174	4,332	1,723				9,568	18,582
109		513		349	1,212	52					1,744
110	-	11,068	4,644	10,811	2,500	1,082			-		13,910
111	-	8,462		12,538	527	688		1,415		500	13,946
112		247		263		25	2,000				2,495
113		451		218		46					2,182
114	-	14,416		22,008	6,564	1,425					20,338
116	-	18,549		16,929	4,054	1,865			6,517	500	26,067
117		1,173		737	1,194	364			300		4,590
118		10,506		3,582		1,076			11,214	500	11,642
119		7,767	918	8,498	4,995	623			3,406	17,558	31,268
120		10,142		23,584	10,115	1,058			11,012	1,000	29,799
121		282		517		37					1,674
122		14,909		23,749	3,020	1,463				2,000	19,064
123	-	10,180		3,338	1,650	1,107					5,154
128		22,577		23,887	13,230	2,224	4,188		2,525	24,306	23,974
129		531		810		53					1,101
134		494		161	2,685	337					3,453
137											
146		232		236	1,044	28					1,510
150											
151											
152					1,827						
330											
350									11		
382						-					
384											
385											
389											
Grand Total	-	197,780	5,562	227,283	69,058	20,506	60,308	1,415	41,520	66,682	335,349

Schedule E-3,(3)
Water Conservation Programs
Cost of Each Program by District
2014

Dept	R61MKT	R61PRG	R62PRG	R63PRG	R64MKT	R64PRG	R65MKT	R65PRG	R66PRG	USDP01	501031
101	0	1,925	3,164			10,353		780			
102	196	13,047	3,764	-		3,317	-	3,416			
104	-	19,452	428		540	4,338		4,989			
105	-	450	195			341					
106	(18)	150	4,236	-		3,322		423			32
108	0	3,275	4,377	-	361	4,081	-	2,116			
109	-	0	87			344					
110	-	125	3,191	-		4,280	-	7,407			
111	-	(21,407)	1,183	-		3,147	-	2,908	(1,299)		
112	-	-	81			411					
113	0	(0)	238			525	-				
114	-	7,748	3,993			4,698		868			
116	196	11,056	4,778	-		6,258	-	6,812			
117	(0)	294	775	-		592		-			
118	196	2,690	2,465			3,174	-	1,407			
119	-	643	3,966	657	-	7,939		325			
120	(0)	4,300	2,107			5,470		7,210			
121	-	-	16			127		81			
122	0	3,525	4,302	-	361	4,366	-	4,605			
123	(0)	945	1,571			1,536	-	3,624			
128	(0)	2,375	6,420	-	361	5,135	-	2,295			
129	0	0	114			458	-	406			
134	(7)	600	108			717					
137		150									
146	-	-	5			188					
150		150									
151											
152											
330											
350											
382										18	
384											
385											
389											
Grand Total	562	51,494	51,565	657	1,624	75,115	-	49,671	(1,299)	18	32

Schedule E-3,(3)
Water Conservation Programs
Cost of Each Program by District
2014

Dept	(blank)	Grand Total
101	10,274	316,885
102	3,418	308,087
104	1,113	225,410
105	0	11,516
106	7,703	306,856
108	0	358,658
109	604	8,903
110	3,821	259,352
111	3,762	207,108
112	1,220	12,026
113	(0)	13,614
114	6,807	222,554
116	476	365,872
117	5,302	36,454
118	250	144,329
119	4,670	190,844
120	2,844	282,505
121	-	9,303
122	0	390,876
123	-	119,481
128	5,305	438,636
129	-	7,659
134	1,851	14,528
137	-	150
146	-	9,144
150	-	150
151	835	1,320
152	1,091	3,486
330	(6,322)	(6,322)
350	56,675	63,072
382	-	18
384	175	175
385	250	250
389	14,367	14,367
Grand Total	126,490	4,337,265

California Water Service Company
Annual Summary Statement of Affiliated Transactions
For the calendar year 2014

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	2,618,551
2. Payment made to Holding Company	(2,300,443)
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, supplies, tax, etc.) These expenses are included in the payments from CWS Utility Services to Utility in 2.b.1 below.	300,391
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	153,660
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 service, etc.) These expenses are	
1. included in the payments from HWS Utility to Utility in 2.c.1	8,354
2. Receipt of reimbursement from HWS Utility	(426,307)

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.	(2,618,551)
2. Receipt of reimbursement from Utility	2,300,443

California Water Service Company
Annual Summary Statement of Affiliated Transactions
For the calendar year 2014

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	(300,391)
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	(153,660)
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	(8,354)
2. Receipt of reimbursement from the Utility	426,307
d) Dividends were paid to Holding Company:	
1. Common Stock	30,650,463

3. Assets transferred from the utility to the affiliated companies:

There were no assets transferred from the Utility to the affiliated companies in 2014.

4. Assets transferred from the affiliated companies to the utility:

There were no assets transferred from the affiliate companies to the utility in 2014.

5. Employees transferred from the Utility to the affiliated companies:

There were no employees transferred from the Utility to the affiliated companies in 2014.

6. Employees transferred from the affiliated companies to the Utility:

There were no employees transferred from the affiliated companies to the Utility in 2014.

7. Financial arrangements and transactions between the Utility and the affiliated companies:

There were no financial arrangements between the Utility and the affiliated companies in 2014.

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:

Vehicles transferred from the Utility to the parent holding company (V214044 & V214050) as the result of the 2012 GRC settlement agreement.
 (They were expensed rather than capital).

**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 St

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:

\$	432,286	Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer	
		1 inch	19	28	
		1 1/2 inch	13	26	
		2 inch	6	83	
		3 inch	1	294	
		3/4 inch	17	9	
		5/8 inch	3,578	9	
		Mobile	2	185	
		Number of Flat Rate Customers	0	0	
		Total	3,635		

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	602,751	-	0.00	-	602,751
7	315	Wells	137,194	-	0.00	-	137,194
8	317	Other water source plant	-	-	0.00	374,374	374,374
9	324	Pumping equipment	8,178,410	-	0.00	-	8,178,410
10	331	Structures	1,157,010	-	0.00	-	1,157,010
11	332	Water treatment plant	3,374	-	-	-	3,374
12	342	Reservoirs, tanks, and sandpipes	559,273	-	-	-	559,273
13	343	Water mains	281,450	-	-	-	281,450
14	345	Services and meter installations	-	-	-	-	-
15	346	Meters	707	-	-	-	707
16	348	Hydrants	4,824	-	0.00	-	4,824
17	378	Other equipment					
18	372	Office furniture and equipment					
19	373	Transportation					
20		Total depreciable plant	10,924,993	-	-	374,374	11,299,367
		Total water plant in service	10,933,443			374,374	11,307,817

FACILITIES FEES DATA

Please provide the following information relating to Facilities Fees for districts or sub

1. Trust Account Information: N/A

Bank Name: _____
Address: _____
Account Number: _____
Date Opened: _____

2. Facilities Fees collected for new connections during the calendar year:

A. Commerical

NAME	AMOUNT

None	

B. Residential

DISTRICT	AMOUNT

None	

3. Summary of the bank account activities showing: N/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:

N/A

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 records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct of the business and affairs of the above-named respondent and the operations of its property for the period of January through December 31, 2014.

Vice President, Corporate Controller
Title (Please Print) _____

Signature

(408)-367-8200
Telephone Number _____

Date

, papers and ect statement ary 1, 2014,

Attachment A - GO 103A CUSTOMER SERVICE PERFORMANCE MEASURES
Companywide Information 2014

	Goal	2014 Q1	2014 Q 2	2014 Q3	2014 Q 4	YTD
PHONE SYSTEM						
Total Calls Received		149,552	150,495	171,313	151,985	623,345
# Calls Answered in 30 seconds		137,416	140,108	158,814	137,719	574,057
% Calls Answered in 30 seconds	> or = 80%	92%	93%	93%	91%	92%
# Calls Abandoned		2,976	2,681	3,153	3,431	12,241
Abandonment Rate	< or = 5%	2%	2%	2%	2.0%	2.0%
BILLING						
Total Bills Scheduled to Run		1,389,196	1,403,690	1,372,546	1,397,719	5,563,151
Total Bills Rendered		1,389,196	1,403,690	1,372,546	1,397,719	5,563,151
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		6,360	3,991	4,379	5,197	19,927
% of Inaccurate Bills Rendered	< or = 3.00%	0.46%	0.28%	0.32%	0.37%	0.36%
PAYMENTS						
Total Payments Posted		1,247,650	1,288,384	1,358,070	1,275,316	5,169,420
Payment Posting Errors		699	713	750	706	2,868
% 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		1,337,654	1,359,631	1,351,010	1,353,894	5,402,189
Total Scheduled Reads Not Read		6,344	6,778	6,575	7,482	27,179
% Meters Not Read	< or = 3.0%	0.5%	0.5%	0.5%	0.6%	0.5%
WORK ORDER COMPLETION						
Total Appointments Scheduled		5,095	5,098	5,286	4,877	20,586
# Scheduled Appointments Missed		63	54	73	40	230
% of Scheduled Appointments Missed	< or = 5.0%	1.2%	1.1%	1.4%	0.8%	1.1%
Total Customer Requested Work Orders		45,208	44,301	49,273	41,724	180,506
# of Customer Requested Work Orders Missed		102	79	106	112	399
% Customer Requested Work Orders Missed	< or = 5.0%	0.2%	0.2%	0.2%	0.3%	0.2%
CONSUMER AFFAIRS BRANCH (CAB) COMPLAINTS						
Total # of Connections		477,627	478,105	478,551	478,910	478,298
Total # of Customers		459,468	460,715	461,343	461,069	460,649
# of Complaints to Utility from CAB		11	13	15	18	57
% of Complaints to Utility from CAB	<or= 0.100%	0.002%	0.003%	0.003%	0.004%	0.012%

ATTACHMENT B

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

For Calendar Year 2014 (Submitted March 2015)

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
 2014

Name of Contract/Service	Active/Passive	Operating Income	Revenue	Revenue Sharing	Expense
<u>Operating and Maintenance Contract</u>					
City of Bakersfield	Active	(381,885)	7,444,780	(769,281)	7,057,384
Tejon-Castac	Active	(155,547)	776,997	(79,567)	852,977
City of Commerce	Active	(181,616)	1,782,433	(178,583)	1,785,466
City of Montebello	Active	(10,070)	103,423	(10,342)	103,151
Crane Ridge	Active	9,281	114,172	(11,642)	93,250
Foothill Estates	Active	4,719	42,000	(4,409)	32,872
Rio Hondo	Active	99,578	111,197	(11,619)	-
West Basin	Active	102,351	114,180	(11,829)	-
River kern Mutual	Active	9,630	17,794	(1,842)	6,322
Mountain Mesa Water	Active	40,513	71,307	(7,389)	23,404
Rural North Vacaville	Active	(15,280)	233,246	(23,985)	224,542
Total O & M		(478,327)	10,811,530	(1,110,489)	10,179,368
<u>Meter Reading & Billing Services</u>					
City of Stockton	Active	25,980	575,281	(59,478)	489,822
City of Visalia	Active	10,423	93,482	(11,646)	71,413
King City Sewer	Active	20,562	23,669	(2,448)	658
Marysville Sewer	Active	5,722	6,893	(1,129)	41
Willows Sewer	Active	3,597	4,088	(423)	68
Chico Sewer	Active	122,257	195,544	(20,200)	53,088
Total Meter Read & Billing		188,542	898,957	(95,325)	615,090
<u>Lab Services</u>					
Great Oaks Water Co.	Active	34,582	49,961	(5,177)	10,202
Total Lab Services		34,582	49,961	(5,177)	10,202
<u>Miscellaneous</u>					
Job Orders (Income from repairs performed to another party)	Active	43,496	318,389	(34,257)	240,636
Dividend Revenue	N/A	6,789	6,789	-	-
Interest Revenue (Bank, loan, tax credit, e	N/A	13,043	13,043	-	-
Other Income	N/A	1,660,094	1,166,203	(154)	(494,045)
Service Line Income(Exp)	Active	1,981,411	2,289,462	(223,436)	84,616
Total Miscellaneous		3,704,831	3,793,885	(257,848)	(168,794)
<u>Other Non-Regulated Operating Activity</u>					
City of Commerce Lease	Active	(442,829)	2,053,563	(91,403)	2,404,990
Hawthorne Lease	Active	40,961	7,801,619	(410,457)	7,350,201
Bakersfield Treatment Plant	Active	(313,727)	542,212	(41,083)	814,856
Desalter	Active	64,988	75,693	(7,190)	3,515
Total Other Non-Regulated Activity		(650,607)	10,473,088	(550,133)	10,573,562
<u>Leases</u>					
Antenna Leases	Passive	1,722,148	2,763,168	(836,429)	204,591
Other Property Leases	Passive	4,200	4,200	-	-
Total Leases		1,726,348	2,767,368	(836,429)	204,591
Total		4,525,369	28,794,788	(2,855,399)	21,414,020

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 (89 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:	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) 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. This contract was cancelled as of July 15, 2014.
Allocations:	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.

4) 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.

5) 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.

6) 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 NTP&S revenue sharing and cost allocation methodologies consistent with the new rules.

7) Desalter Project (Rancho Dominguez)

- Service: Land leased to third party
- 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.
- Allocations: Cal Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the new rules.

8) 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.

9) 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.

10) 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.

11) 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: Cal Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the new rules. Consistent with D.13-02-026 and D.14-08-011, the memo account associated with this contract was closed on 12/31/13, and was amortized via surcredits to residential customers.

12) 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.

13) 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. This contract ended in March 2014.

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

14) 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.

15) 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.

16) 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. This contract ended in June 2014.

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

17) 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. This contract will end in June 2015.

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

18) 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.

19) 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. This contract ended in February 2014.

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

20) 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.

21) 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 C

**Directors and Officers of
California Water Service Company and its Affiliates as of February 26, 2015¹**

**CALIFORNIA WATER SERVICE GROUP
CALIFORNIA WATER SERVICE COMPANY
CWS UTILITY SERVICES
NEW MEXICO WATER SERVICE COMPANY
HAWAII WATER SERVICE COMPANY**

BOARD OF DIRECTORS

- Peter C. Nelson – Chairman of the Board
- Martin A. Kropelnicki – Chief Executive Officer
- Terry P. Bayer
- 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 & Chief Executive Officer, and Principal Executive Officer
- Thomas F. Smegal III, Vice President, Chief Financial Officer & Treasurer, and Principal Financial Officer
- Francis S. Ferraro, Vice President, Corporate Development
- Michael J. Rossi, Vice President, Continuous Improvement
- Paul G. Townsley, Vice President, Regulatory Matters and Acting Vice President, Engineering
- Lynne P. McGhee, Vice President, General Counsel
- David B. Healey, Vice President, Corporate Controller, and Principal Accounting Officer
- Michael B. Luu, Vice President, Customer Service & Information Technology
- Timothy B. Treloar, Vice President, Operations and Acting Vice President, Water Quality
- Ronald D. Webb, Vice President, Human Resources
- Shannon C. Dean, Vice President, Corporate Communications and Community Affairs
- Michelle R. Mortensen, Corporate Secretary

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

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, Chief Executive Officer
- Thomas F. Smegal III, Vice President, Chief Financial Officer & Treasurer, and Principal Financial Officer
- Francis S. Ferraro, Vice President, Corporate Development
- Michael J. Rossi, Vice President, Continuous Improvement
- Paul G. Townsley, Vice President, Regulatory Matters and Acting Vice President, Engineering
- Lynne P. McGhee, Vice President, General Counsel
- David B. Healey, Vice President, Corporate Controller, and Principal Accounting Officer
- Michael B. Luu, Vice President, Customer Service & Information Technology
- Timothy B. Treloar, Vice President, Operations and Acting Vice President, Water Quality
- Ronald D. Webb, Vice President, Human Resources
- Shannon C. Dean, Vice President, Corporate Communications and Community Affairs
- Michelle R. Mortensen, Corporate Secretary

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.