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2014
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF
CALIFORNIA WATER SERVICE COMPANY

1720 North First Street
SAN JOSE, CALIFORNIA 95112-4598

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

Name of District: _____ Kern River Valley _____

Location: _____

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2014

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2015

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ANALYSIS OF UTILITY PLANT
 December/31/2014

Acct	Description	Beg of YR bal	Additions	Retirements	Other	End of YR
I. INTANGIBLE PLANT						
301	ORGANIZATION	0.00			9,761.24	9,761.24
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	84,536.91				84,536.91
	TOTAL INTANGIBLE PLANT	84,536.91			9,761.24	94,298.15
II. LAND PLANT						
306	LAND AND LAND RIGHTS	403,876.61			-540.54	403,336.07
III. SOURCE OF SUPPLY PLANT						
311	STRUCTURES AND IMPROVEMENTS	0.00			48,846.23	48,846.23
312	COLLECTING AND IMPOUNDING RES	0.00				0.00
313	LAKE, RIVER AND OTHER INTAKES	11,996.11				11,996.11
315	WELLS	2,713,768.81	32,774.05			2,746,542.86
316	SUPPLY MAINS	149,026.64				149,026.64
	TOTAL SOURCE OF SUPPLY PLANT	2,874,791.56	32,774.05		48,846.23	2,956,411.84
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	114,713.52				114,713.52
3211	PAVEMENT	0.00				0.00
324	PUMPING EQUIPMENT	2,627,982.37	39,590.80	-809.80		2,666,763.37
3241	SYS CONTROL COMPUTER EQUIP	0.00				0.00
325	OTHER PUMPING PLANT	63,906.24				63,906.24
	TOTAL PUMPING PLANT	2,806,602.13	39,590.80	-809.80		2,845,383.13
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	61,647.34	4,750.31			66,397.65
332	WATER TREATMENT EQUIPMENT	6,714,204.69	1,125.09	-328.51		6,715,001.27
	TOTAL WATER TREATMENT PLANT	6,775,852.03	5,875.40	-328.51		6,781,398.92
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	37,492.49				37,492.49
3411	PAVEMENT	0.00				0.00
342	RESERVOIRS AND TANKS	4,525,861.24	114,605.25			4,640,466.49
3421	TANK PAINTING	561,688.17				561,688.17
343	TRANS AND DIST MAINS	7,811,035.15	9,925.65	-25.60	4,194.24	7,825,129.44
344	FIRE MAINS	0.00				0.00
345	SERVICES	722,350.30	28,685.86			751,036.16
346	METERS	214,935.63	4,698.91			219,634.54
348	HYDRANTS	158,811.35	99.71			158,911.06
	TOTAL TRANS AND DIST PLANT	14,032,174.33	158,015.38	-25.60	4,194.24	14,194,358.35
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	180,338.40	327,624.36			507,962.76
3711	PAVEMENT	0.00				0.00
3720	OFFICE FURNITURE AND EQUIPMENT	23,742.83				23,742.83
3721	OFFICE EQUIPMENT - COMPUTERS	35,994.22				35,994.22
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	398,292.88	116,779.03	-93,752.30		421,319.61
374	STORES EQUIPMENT	0.00				0.00
375	LABORATORY EQUIPMENT	5,785.42				5,785.42
376	COMMUNICATION EQUIPMENT	24,178.15				24,178.15
377	POWER OPERATED EQUIPMENT	63,878.62				63,878.62
378	TOOLS, SHOP AND GARAGE EQUIP	141,380.56	166,593.10	-22,582.70		285,390.96
379	OTHER GENERAL PLANT	29,080.08				29,080.08
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	902,671.16	610,996.49	-116,335.00		1,397,332.65
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	170.34				170.34
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	1,033,232.04	132,992.30	-72,581.14	-446.53	1,093,196.66
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	1,033,402.38	132,992.30	-72,581.14	-446.53	1,093,367.00
	TOTAL UTILITY PLANT IN SERVICE	28,913,907.11	980,244.42	-190,080.05	61,814.64	29,765,886.11



Acct	Description	Beg of YR bal	Additions	Retirements	Other	End of YR
I. INTANGIBLE PLANT						
301	ORGANIZATION	615.76			-615.76	0.00
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	0.00				0.00
	TOTAL INTANGIBLE PLANT	615.76			-615.76	0.00
II. LAND PLANT						
306	LAND AND LAND RIGHTS	0.00				0.00
III. SOURCE OF SUPPLY PLANT						
311	STRUCTURES AND IMPROVEMENTS	38,304.93			-38,304.93	0.00
312	COLLECTING AND IMPOUNDING RES	0.00				0.00
313	LAKE, RIVER AND OTHER INTAKES	0.00				0.00
315	WELLS	0.00				0.00
316	SUPPLY MAINS	0.00				0.00
	TOTAL SOURCE OF SUPPLY PLANT	38,304.93			-38,304.93	0.00
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3211	PAVEMENT	0.00				0.00
324	PUMPING EQUIPMENT	0.00				0.00
3241	SYS CONTROL COMPUTER EQUIP	0.00				0.00
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	0.00				0.00
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	0.00				0.00
332	WATER TREATMENT EQUIPMENT	0.00				0.00
	TOTAL WATER TREATMENT PLANT	0.00				0.00
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3411	PAVEMENT	0.00				0.00
342	RESERVOIRS AND TANKS	0.00				0.00
3421	TANK PAINTING	0.00				0.00
343	TRANS AND DIST MAINS	150.00			-150.00	0.00
344	FIRE MAINS	0.00				0.00
345	SERVICES	0.00				0.00
346	METERS	0.00				0.00
348	HYDRANTS	0.00				0.00
	TOTAL TRANS AND DIST PLANT	150.00			-150.00	0.00
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3711	PAVEMENT	0.00				0.00
3720	OFFICE FURNITURE AND EQUIPMENT	0.00				0.00
3721	OFFICE EQUIPMENT - COMPUTERS	0.00				0.00
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	0.00				0.00
374	STORES EQUIPMENT	0.00				0.00
375	LABORATORY EQUIPMENT	0.00				0.00
376	COMMUNICATION EQUIPMENT	0.00				0.00
377	POWER OPERATED EQUIPMENT	0.00				0.00
378	TOOLS, SHOP AND GARAGE EQUIP	0.00				0.00
379	OTHER GENERAL PLANT	0.00				0.00
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	0.00				0.00
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	0.00				0.00
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	0.00				0.00
	TOTAL UTILITY PLANT IN SERVICE	39,070.69		0.00	-39,070.69	0.00



Report ID: CW_W405-
 Bus. Unit: CWSCO
 Dept: Bodfish

ANALYSIS OF UTILITY PLANT
 December/31/2014

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Acct	Description	Beg of YR bal	Additions	Retirements	Other	End of YR
I. INTANGIBLE PLANT						
301	ORGANIZATION	0.00				0.00
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	0.00				0.00
	TOTAL INTANGIBLE PLANT	0.00				0.00
II. LAND PLANT						
306	LAND AND LAND RIGHTS	0.00				0.00
III. SOURCE OF SUPPLY PLANT						
311	STRUCTURES AND IMPROVEMENTS	1,608.00			-1,608.00	0.00
312	COLLECTING AND IMPOUNDING RES	0.00				0.00
313	LAKE, RIVER AND OTHER INTAKES	0.00				0.00
315	WELLS	0.00				0.00
316	SUPPLY MAINS	0.00				0.00
	TOTAL SOURCE OF SUPPLY PLANT	1,608.00			-1,608.00	0.00
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3211	PAVEMENT	0.00				0.00
324	PUMPING EQUIPMENT	0.00				0.00
3241	SYS CONTROL COMPUTER EQUIP	0.00				0.00
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	0.00				0.00
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	0.00				0.00
332	WATER TREATMENT EQUIPMENT	0.00				0.00
	TOTAL WATER TREATMENT PLANT	0.00				0.00
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3411	PAVEMENT	0.00				0.00
342	RESERVOIRS AND TANKS	0.00				0.00
3421	TANK PAINTING	0.00				0.00
343	TRANS AND DIST MAINS	0.00				0.00
344	FIRE MAINS	0.00				0.00
345	SERVICES	0.00				0.00
346	METERS	0.00				0.00
348	HYDRANTS	0.00				0.00
	TOTAL TRANS AND DIST PLANT	0.00				0.00
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3711	PAVEMENT	0.00				0.00
3720	OFFICE FURNITURE AND EQUIPMENT	0.00				0.00
3721	OFFICE EQUIPMENT - COMPUTERS	0.00				0.00
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	0.00				0.00
374	STORES EQUIPMENT	0.00				0.00
375	LABORATORY EQUIPMENT	0.00				0.00
376	COMMUNICATION EQUIPMENT	0.00				0.00
377	POWER OPERATED EQUIPMENT	0.00				0.00
378	TOOLS, SHOP AND GARAGE EQUIP	0.00				0.00
379	OTHER GENERAL PLANT	#				0.00
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	0.00				0.00
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	0.00				0.00
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	0.00				0.00
	TOTAL UTILITY PLANT IN SERVICE	1,608.00		0.00	-1,608.00	0.00



Report ID: CW_W405-
 Bus. Unit: CWSGO
 Dept: Kernville

ANALYSIS OF UTILITY PLANT
 December/31/2014

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Acct	Description	Beg of YR bal	Additions	Retirements	Other	End of YR
I. INTANGIBLE PLANT						
301	ORGANIZATION	3,728.54			-3,728.54	0.00
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	0.00				0.00
	TOTAL INTANGIBLE PLANT	3,728.54			-3,728.54	0.00
II. LAND PLANT						
306	LAND AND LAND RIGHTS	0.00				0.00
III. SOURCE OF SUPPLY PLANT						
311	STRUCTURES AND IMPROVEMENTS	5,133.30			-5,133.30	0.00
312	COLLECTING AND IMPOUNDING RES	0.00				0.00
313	LAKE, RIVER AND OTHER INTAKES	0.00				0.00
315	WELLS	0.00				0.00
316	SUPPLY MAINS	0.00				0.00
	TOTAL SOURCE OF SUPPLY PLANT	5,133.30			-5,133.30	0.00
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3211	PAVEMENT	0.00				0.00
324	PUMPING EQUIPMENT	0.00				0.00
3241	SYS CONTROL COMPUTER EQUIP	0.00				0.00
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	0.00				0.00
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	0.00				0.00
332	WATER TREATMENT EQUIPMENT	0.00				0.00
	TOTAL WATER TREATMENT PLANT	0.00				0.00
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3411	PAVEMENT	0.00				0.00
342	RESERVOIRS AND TANKS	0.00				0.00
3421	TANK PAINTING	0.00				0.00
343	TRANS AND DIST MAINS	0.00				0.00
344	FIRE MAINS	0.00				0.00
345	SERVICES	0.00				0.00
346	METERS	0.00				0.00
348	HYDRANTS	0.00				0.00
	TOTAL TRANS AND DIST PLANT	0.00				0.00
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3711	PAVEMENT	0.00				0.00
3720	OFFICE FURNITURE AND EQUIPMENT	0.00				0.00
3721	OFFICE EQUIPMENT - COMPUTERS	0.00				0.00
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	0.00				0.00
374	STORES EQUIPMENT	0.00				0.00
375	LABORATORY EQUIPMENT	0.00				0.00
376	COMMUNICATION EQUIPMENT	0.00				0.00
377	POWER OPERATED EQUIPMENT	0.00				0.00
378	TOOLS, SHOP AND GARAGE EQUIP	0.00				0.00
379	OTHER GENERAL PLANT	0.00				0.00
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	0.00				0.00
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	0.00				0.00
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	0.00				0.00
	TOTAL UTILITY PLANT IN SERVICE	8,861.84		0.00	-8,861.84	0.00



Report ID: CW_W405-
 Bus. Unit: CWSO
 Dept: Lakeland

ANALYSIS OF UTILITY PLANT
 December/31/2014

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



Report ID: CW_W405-
 Bus. Unit: CWSCO
 Dept: Mt Shadow

ANALYSIS OF UTILITY PLANT
 December/31/2014

Page No. 37
 Run Date: 3/5/2015
 Run Time: 9:54:20AM

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



Report ID: CW_W405-
 Bus. Unit: CWSCO
 Dept: Onyx

ANALYSIS OF UTILITY PLANT
 December/31/2014

Page No. 38
 Run Date: 3/5/2015
 Run Time: 9:54:20AM

Acct	Description	Beg of YR bal	Additions	Retirements	Other	End of YR
I. INTANGIBLE PLANT						
301	ORGANIZATION	500.00			-500.00	0.00
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	0.00				0.00
	TOTAL INTANGIBLE PLANT	500.00			-500.00	0.00
II. LAND PLANT						
306	LAND AND LAND RIGHTS	0.00				0.00
III. SOURCE OF SUPPLY PLANT						
311	STRUCTURES AND IMPROVEMENTS	0.00				0.00
312	COLLECTING AND IMPOUNDING RES	0.00				0.00
313	LAKE, RIVER AND OTHER INTAKES	0.00				0.00
315	WELLS	0.00				0.00
316	SUPPLY MAINS	0.00				0.00
	TOTAL SOURCE OF SUPPLY PLANT	0.00				0.00
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3211	PAVEMENT	0.00				0.00
324	PUMPING EQUIPMENT	0.00				0.00
3241	SYS CONTROL COMPUTER EQUIP	0.00				0.00
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	0.00				0.00
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	0.00				0.00
332	WATER TREATMENT EQUIPMENT	0.00				0.00
	TOTAL WATER TREATMENT PLANT	0.00				0.00
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3411	PAVEMENT	0.00				0.00
342	RESERVOIRS AND TANKS	0.00				0.00
3421	TANK PAINTING	0.00				0.00
343	TRANS AND DIST MAINS	3,730.43			-3,730.43	0.00
344	FIRE MAINS	0.00				0.00
345	SERVICES	0.00				0.00
346	METERS	0.00				0.00
348	HYDRANTS	0.00				0.00
	TOTAL TRANS AND DIST PLANT	3,730.43			-3,730.43	0.00
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3711	PAVEMENT	0.00				0.00
3720	OFFICE FURNITURE AND EQUIPMENT	0.00				0.00
3721	OFFICE EQUIPMENT - COMPUTERS	0.00				0.00
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	0.00				0.00
374	STORES EQUIPMENT	0.00				0.00
375	LABORATORY EQUIPMENT	0.00				0.00
376	COMMUNICATION EQUIPMENT	0.00				0.00
377	POWER OPERATED EQUIPMENT	0.00				0.00
378	TOOLS, SHOP AND GARAGE EQUIP	0.00				0.00
379	OTHER GENERAL PLANT	0.00				0.00
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	0.00				0.00
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	0.00				0.00
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	0.00				0.00
	TOTAL UTILITY PLANT IN SERVICE	4,230.43		0.00	-4,230.43	0.00



Report ID: CW_W405-
 Bus. Unit: CWSO
 Dept: Split Mountain

ANALYSIS OF UTILITY PLANT
 December/31/2014

Page No. 39
 Run Date: 3/5/2015
 Run Time: 9:54:20AM

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



Report ID: CW_W405-
 Bus. Unit: CWSCO
 Dept: Squirrel Mountain(& Quail

ANALYSIS OF UTILITY PLANT
 December/31/2014

Page No. 40
 Run Date: 3/5/2015
 Run Time: 9:54:20AM

Acct	Description	Beg of YR bal	Additions	Retirements	Other	End of YR
I. INTANGIBLE PLANT						
301	ORGANIZATION	500.00			-500.00	0.00
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	0.00				0.00
	TOTAL INTANGIBLE PLANT	500.00			-500.00	0.00
II. LAND PLANT						
306	LAND AND LAND RIGHTS	0.00				0.00
III. SOURCE OF SUPPLY PLANT						
311	STRUCTURES AND IMPROVEMENTS	0.00				0.00
312	COLLECTING AND IMPOUNDING RES	0.00				0.00
313		0.00				0.00
315	WELLS	0.00				0.00
316	SUPPLY MAINS	0.00				0.00
	TOTAL SOURCE OF SUPPLY PLANT	0.00				0.00
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3211	PAVEMENT	0.00				0.00
324	PUMPING EQUIPMENT	0.00				0.00
3241	SYS CONTROL COMPUTER EQUIP	0.00				0.00
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	0.00				0.00
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	0.00				0.00
332	WATER TREATMENT EQUIPMENT	0.00				0.00
	TOTAL WATER TREATMENT PLANT	0.00				0.00
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3411	PAVEMENT	0.00				0.00
342	RESERVOIRS AND TANKS	0.00				0.00
3421	TANK PAINTING	0.00				0.00
343	TRANS AND DIST MAINS	0.00				0.00
344	FIRE MAINS	0.00				0.00
345	SERVICES	0.00				0.00
346	METERS	0.00				0.00
348	HYDRANTS	0.00				0.00
	TOTAL TRANS AND DIST PLANT	0.00				0.00
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3711	PAVEMENT	0.00				0.00
3720	OFFICE FURNITURE AND EQUIPMENT	0.00				0.00
3721	OFFICE EQUIPMENT - COMPUTERS	0.00				0.00
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	0.00				0.00
374	STORES EQUIPMENT	0.00				0.00
375	LABORATORY EQUIPMENT	0.00				0.00
376	COMMUNICATION EQUIPMENT	0.00				0.00
377	POWER OPERATED EQUIPMENT	0.00				0.00
378	TOOLS, SHOP AND GARAGE EQUIP	0.00				0.00
379	OTHER GENERAL PLANT	0.00				0.00
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	0.00				0.00
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	0.00				0.00
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	0.00				0.00
	TOTAL UTILITY PLANT IN SERVICE	500.00		0.00	-500.00	0.00



ANALYSIS OF UTILITY PLANT
 December/31/2014

Acct	Description	Beg of YR bal	Additions	Retirements	Other	End of YR
I. INTANGIBLE PLANT						
301	ORGANIZATION	856.00			-856.00	0.00
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	0.00				0.00
	TOTAL INTANGIBLE PLANT	856.00			-856.00	0.00
II. LAND PLANT						
306	LAND AND LAND RIGHTS	0.00				0.00
III. SOURCE OF SUPPLY PLANT						
311	STRUCTURES AND IMPROVEMENTS	0.00				0.00
312	COLLECTING AND IMPOUNDING RES	0.00				0.00
313	LAKE, RIVER AND OTHER INTAKES	0.00				0.00
315	WELLS	0.00				0.00
316	SUPPLY MAINS	0.00				0.00
	TOTAL SOURCE OF SUPPLY PLANT	0.00				0.00
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3211	PAVEMENT	0.00				0.00
324	PUMPING EQUIPMENT	0.00				0.00
3241	SYS CONTROL COMPUTER EQUIP	0.00				0.00
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	0.00				0.00
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	0.00				0.00
332	WATER TREATMENT EQUIPMENT	0.00				0.00
	TOTAL WATER TREATMENT PLANT	0.00				0.00
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3411	PAVEMENT	0.00				0.00
342	RESERVOIRS AND TANKS	0.00				0.00
3421	TANK PAINTING	0.00				0.00
343	TRANS AND DIST MAINS	313.81			-313.81	0.00
344	FIRE MAINS	0.00				0.00
345	SERVICES	0.00				0.00
346	METERS	0.00				0.00
348	HYDRANTS	0.00				0.00
	TOTAL TRANS AND DIST PLANT	313.81			-313.81	0.00
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3711	PAVEMENT	0.00				0.00
3720	OFFICE FURNITURE AND EQUIPMENT	0.00				0.00
3721	OFFICE EQUIPMENT - COMPUTERS	0.00				0.00
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	0.00				0.00
374	STORES EQUIPMENT	0.00				0.00
375	LABORATORY EQUIPMENT	0.00				0.00
376	COMMUNICATION EQUIPMENT	0.00				0.00
377	POWER OPERATED EQUIPMENT	0.00				0.00
378	TOOLS, SHOP AND GARAGE EQUIP	0.00				0.00
379	OTHER GENERAL PLANT	0.00				0.00
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	0.00				0.00
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	0.00				0.00
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	0.00				0.00
	TOTAL UTILITY PLANT IN SERVICE	1,169.81		0.00	-1,169.81	0.00

CALIFORNIA WATER SERVICE COMPANY
DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2014
SCHEDULE A-1d
KERN RIVER VALLEY DISTRICT 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	\$ 25,702,743.3	\$ 25,034,981.3
4	GENERAL OFFICE PRORATE	\$ 1,079,513.1	\$ 973,440.2
5	RATE BASE WRITE-UP (NET)	\$ 629,794.9	\$ 629,794.9
6	PLANT NOT FUNDED BY CALWATER	\$ (2,570,816.6)	\$ (2,570,816.6)
7	TOTAL GROSS PLANT (= Line 2 + Line 3 + Line 4 + Line 5 - Line 6)	\$ 24,841,234.7	\$ 24,067,399.7
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION		
9	PLANT IN SERVICE	\$ 9,276,621.2	\$ 8,510,907.6
10	GENERAL OFFICE PRORATE	\$ 454,954.5	\$ 377,133.8
11	TOTAL ACCUMULATED DEPRECIATION (= Line 9 + Line 10)	\$ 9,731,575.8	\$ 8,888,041.4
12	LESS OTHER RESERVES		
13	DEFERRED INCOME TAXES	\$ 1,497,198.8	\$ 1,409,946.9
14	DEFERRED ITC	\$ 4,696.5	\$ 5,164.5
15	GENERAL OFFICE PRORATE	\$ 96,018.7	\$ 53,891.5
16	TOTAL OTHER RESERVES (= Line 13 + Line 14 + Line 15)	\$ 1,597,914.0	\$ 1,469,002.9
17	LESS ADJUSTMENTS		
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$ 575,956.8	\$ 602,226.6
19	ADVANCES FOR CONSTRUCTION	\$ 14,086.9	\$ 15,185.8
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$ (14,560.8)	\$ (12,776.9)
21	TOTAL ADJUSTMENTS (= Line 18 + Line 19 - Line 20)	\$ 604,604.5	\$ 630,189.3
22	ADD MATERIALS AND SUPPLIES	\$ 6,821.4	\$ 4,340.9
23	ADD ADOPTED WORKING CASH (= Line 37)	\$ 276,400.0	\$ 282,400.0
24	TOTAL DISTRICT RATE BASE	\$ 13,190,361.8	\$ 13,366,907.1
25	(= Line 7 - Line 11 - Line 16 - Line 21 + Line 22 + Line 23)		

WORKING CASH

26	DETERMINATION OF OPERATIONAL CASH REQUIREMENT		
27	Operating Expenses Excluding Taxes, Depreciation & Uncollectible)	\$ 3,562,898.7	\$ 3,963,242.3
28	Purchased Power & Commodity for Resale*	\$ 306,200.3	\$ 283,993.9
29	Meter Revenues: Bimonthly Billing	\$ 1,056,540.6	\$ 905,306.5
30	Other Revenues: Flat Rate Monthly Billing	\$ 2,158.5	\$ 2,754.5
31	Total Revenues (Line 30 + Line 31)	\$ 1,058,699.1	\$ 908,061.0
32	Ratio - Flat Rate to Total Revenues (= Line 31 / Line 32)	0.20%	0.30%
33	5/24 x Line 28 x (100% - Line 33)	\$ 740,756.8	\$ 823,170.9
34	1/24 x Line 28 x Line 33	\$ 302.7	\$ 500.9
35	1/12 x Line 29	\$ 25,516.7	\$ 23,666.2
36	Operational Cash Requirement (= Line 34 + Line 35 - Line 36)	\$ 766,576.1	\$ 847,338.0
37	Total Adopted	\$ 276,400.0	\$ 282,400.0

COS	LUC	UNI	Total	Diff	
\$ 2,936,121.22	\$ 14,541,087.71	\$ 2,914,382.26	\$ 20,391,591.19	\$ -	
\$ 89,959.43	\$ 422,809.31	\$ 152,931.03	\$ 665,699.77	\$ -	81120 reported in
\$ -	\$ -	\$ -	\$ -	\$ -	
\$ (821,905.77)	\$ (7,283,364.06)	\$ (257,356.79)	\$ (8,362,626.62)	\$ -	
\$ 2,204,174.88	\$ 7,680,532.97	\$ 2,809,956.50	\$ 12,694,664.34	\$ -	
\$ 737,985.99	\$ 2,003,382.31	\$ 789,890.10	\$ 3,531,258.40	\$ -	
\$ 37,912.88	\$ 178,190.52	\$ 64,451.89	\$ 280,555.29	\$ -	31427.8 reported
\$ 775,898.87	\$ 2,181,572.83	\$ 854,341.99	\$ 3,811,813.69	\$ -	
\$ 175,923.13	\$ 645,513.07	\$ 140,327.04	\$ 961,763.23	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 8,001.56	\$ 37,607.33	\$ 13,602.65	\$ 59,211.54	\$ -	
\$ 183,924.68	\$ 683,120.40	\$ 163,929.69	\$ 1,020,974.77	\$ -	
\$ 119,909.53	\$ 133,890.92	\$ 27,330.95	\$ 281,131.40	\$ 3,053.84	
\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ 21,498.30	\$ 3,743.18	\$ 25,241.48	\$ -	
\$ 119,909.53	\$ 112,392.61	\$ 23,587.77	\$ 255,889.92	\$ 3,053.84	
\$ 1,564.24	\$ 9,299.82	\$ 2,609.26	\$ 13,473.31	\$ -	
\$ 51,635.14	\$ 242,685.14	\$ 87,779.73	\$ 382,100.00	\$ -	
\$ 1,177,641.16	\$ 4,955,432.08	\$ 1,868,486.04	\$ 8,001,559.27	\$ (3,053.84)	7,788,216.30 \$ (316,522.24)

Coast Springs	10%	14%
Lucerne	47%	64%
Unified	17%	23%
	<u>74%</u>	<u>100%</u>

SCHEDULE A-3

KERN RIVER VALLEY

Depreciation and Amortization Reserves

2014

Line No.	Item (a)	Account 250		Account 251		Account 252	Account 253
		Utility Plant (b)		Limited Term Utility Investment (c)		Utility Plant Acquisition Adjustments (d)	Other Property (e)
1	Balance in reserves at beginning of year	404,975.99					
		8,873,696.24		1,577,284.91		0.00	0.00
2	Add: Credits to reserves during year						
3	a) Charged to account No. 503	(G) 93,956.15					
		870,382					
4	b) Charged to account No. 265	26,705.64					
5	c) Charged to clearing accounts	(G) 4,443.72					
		14,521.08					
6	d) Salvage recovered	(G) 0.00					
		0.00					
7	e) All other credits	(G) 0.26					
		0.00	(B)	76,137.03			
8	Total Credits	1,010,008.85		76,137.03			
9	Deduct: Debits to reserves during year						
10	a) Book cost of property retires	(G) 72,581.14					
		117,498.91					
11	b) Cost of removal	(G) 160.65					
		0.00					
12	c) All other debits	(G) (2,422.57)			(C)	0.00	
		(4,600.00)					
13	Total Debits	183,218.13				0.00	
14	Balances in reserves at end of year	10,105,462.95		1,653,421.94		0.00	0.00
15	State method of determining depreciation charges:	Straight Line Remaining Life Method & Liberalized					
16	(A) Depreciation on Intracompany transfers	(B) Amortization charged to 504 (G) General Office Allocation					
17	(C) Amortization charged to 537						
18	Report depreciation in Federal Tax Return for year:	720,004.93					
19	Indicate nature of these items and accounts affected						
20		(See Schedule A-3a opposite)					



Report ID: CWW406-

ANNUAL REPORT FOR DEPRECIATION

Page No. 31

Analysis of Depreciation Reserve - Account no 250

Run Date: 2/10/2015

Schedule A-3A

Run Time: 3:22:24 PM

Dept: KERN RIVER VALLEY
WATER CO.

ACCOUNT	BEGIN BALANCE	PROVISIONS	RETIREMENT	SALVAGE	COST TO REMOVE	OTHER	END BALANCE
I. SOURCE OF SUPPLY PLANT							
3110 STRUCTURES AND IMPROVEMENTS	8,989.37	-496.60	0.00	0.00	0.00	0.00	8,492.77
3120 COLLECTING AND IMPOUNDING RES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3130 LAKE, RIVER AND OTHER INTAKES	2,566.57	387.98	0.00	0.00	0.00	0.00	2,954.55
3140 SPRINGS AND TUNNELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3150 WELLS	853,728.68	135,940.17	0.00	0.00	0.00	0.00	989,668.85
3160 SUPPLY MAINS	45,626.11	4,659.11	0.00	0.00	0.00	0.00	50,285.22
3170 OTHER SOURCE OF SUPPLY PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SOURCE OF SUPPLY PLANT	910,910.73	140,490.66	0.00	0.00	0.00	0.00	1,051,401.39
II. PUMPING PLANT							
3210 STRUCTURES AND IMPROVEMENTS	22,246.00	5,504.38	0.00	0.00	0.00	0.00	27,750.38
3220 BOILER PLANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3230 OTHER POWER PRODUCTION EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3240 PUMPING EQUIPMENT	822,994.50	112,303.13	-809.80	0.00	0.00	0.00	934,487.83
3241 SYSTEM CONTROL COMPUTER EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3250 OTHER PUMPING PLANT	5,268.60	3,966.49	0.00	0.00	0.00	0.00	9,235.09
TOTAL PUMPING PLANT	850,509.10	121,774.00	-809.80	0.00	0.00	0.00	971,473.30
III. WATER TREATMENT PLANT							
3310 STRUCTURES AND IMPROVEMENTS	15,772.91	2,576.29	0.00	0.00	0.00	0.00	18,349.20
3320 WATER TREATMENT EQUIPMENT	2,668,429.55	269,896.26	-328.51	0.00	0.00	0.00	2,937,997.30
TOTAL WATER TREATMENT PLANT	2,684,202.46	272,472.55	-328.51	0.00	0.00	0.00	2,956,346.50
IV. TRANS AND DIST PLANT							
3410 STRUCTURES AND IMPROVEMENTS	4,021.05	1,445.00	0.00	0.00	0.00	0.00	5,466.05
3420 RESERVOIRS AND TANKS	856,783.48	166,107.22	0.00	0.00	0.00	0.00	1,022,890.70
3421 TANK PAINTING	87,693.56	34,941.69	0.00	0.00	0.00	0.00	122,635.25
3430 TRANS AND DIST MAINS	798,464.02	117,360.14	-25.60	0.00	0.00	0.00	915,798.56
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	125,099.02	14,567.38	0.00	0.00	0.00	0.00	139,666.40
3460 METERS	38,080.80	-2,072.67	0.00	0.00	0.00	0.00	36,008.13
3470 METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	36,197.00	1,561.66	0.00	0.00	0.00	0.00	37,758.66
3490 OTHER TRANS AND DIST MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANS AND DIST PLANT	1,946,338.93	333,910.42	-25.60	0.00	0.00	0.00	2,280,223.75
V. GENERAL PLANT							
3710 STRUCTURES AND IMPROVEMENTS	66,460.24	5,999.21	0.00	0.00	0.00	0.00	72,459.45
3720 OFFICE FURNITURE AND EQUIP	95,155.66	1,657.81	0.00	0.00	0.00	0.00	96,813.47
3721 OFFICE EQUIPMENT - COMPUTERS	13,517.46	2,513.28	0.00	0.00	0.00	0.00	16,030.74
3722 OFFICE EQUIPMENT - SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3730 TRANSPORTATION EQUIPMENT	212,512.38	14,521.08	-93,752.30	4,600.00	0.00	0.00	137,881.16
3740 STORES EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3750 LABORATORY EQUIPMENT	4,957.50	625.03	0.00	0.00	0.00	0.00	5,582.53
3760 COMMUNICATION EQUIPMENT	1,666.09	3,209.68	0.00	0.00	0.00	0.00	4,875.77
3770 POWER OPERATED EQUIPMENT	3,461.28	1,442.07	0.00	0.00	0.00	0.00	4,903.35
3780 TOOLS, SHOP AND GARAGE EQUIP	58,491.98	10,048.62	-22,582.70	0.00	0.00	0.00	45,957.90
3790 OTHER GENERAL PLANT	15,970.41	2,944.57	0.00	0.00	0.00	0.00	18,914.98
3800 LEASED PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3900 OTHER TANGIBLE PROPERTY	-2,366,621.07	0.00	0.00	0.00	0.00	0.00	-2,366,621.07
3910 WATER PLANT PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL PLANT	-1,894,428.07	42,961.35	-116,335.00	4,600.00	0.00	0.00	-1,963,201.72
GO PLANT ALLOCATION	404,975.99	98,399.87	-72,581.14	2,447.57	-160.65	-25.00	433,056.64
TOTAL DEPRECIATION	4,902,509.14	1,010,008.85	-190,080.05	7,047.57	-160.65	-25.00	5,729,299.86

LN NO	ACCT NO	ACCOUNT (A)	OPERATING REVENUES - CLASS A WATER		UTILITIES	INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)		
22		I. Water Service Revenues				
23	601	Metered Sales to General Customers				
24		601.1 Commercial Sales	5,396,170	4,518,007		878,163
25		601.2 Industrial Sales	284,150	216,632		67,518
26		601.3 Sales to Public Authorities	106,152	102,016		4,137
27		Sub-Total	<u>5,786,472</u>	<u>4,836,655</u>		<u>949,817</u>
28	602	Unmetered Sales to General Customers				
29		602.1 Commercial Sales	18,815	25,860		(7,045)
31		602.3 Sales to Public Authorities	-	-		-
32		Sub-Total	<u>18,815</u>	<u>25,860</u>		<u>(7,045)</u>
34	603	603.1 Metered Sales, Irrigation Customers	-	-		-
		Sub-Total	<u>-</u>	<u>-</u>		<u>-</u>
37	604	Private Fire Protection Service	1,722	1,495		226
38	605	Public Fire Protection Service	-	-		-
39	606	Sales To Other Water Utilities For Resale	2	-		2
42	609	Other Sales or Service	21,902	(37,862)		59,763
43		Sub-Total	<u>23,625</u>	<u>(36,366)</u>		<u>59,992</u>
44		Total Water Service Revenue	<u>5,828,913</u>	<u>4,826,148</u>		<u>1,002,764</u>
46		II. Other Water Revenues				
47	611	Miscellaneous Service Revenue	2,080	2,200		(120)
48	612	Rent From Water Property	-	-		-
50	614	Other Water Revenues	85,190	(2,546)		87,736
51		Total Other Water Revenues	<u>87,270</u>	<u>(346)</u>		<u>87,616</u>
52		III. Water Revenue Adjustment Mechanism Offsets				
53		WRAM / MCBA Adjustmets	454,747	634,475		(179,727)
54		WRAM/MCBA Interest	1,155	1,566		(411)
54		Conservation Revenue Billed	(6,939)	3,050		(9,989)
55		Total WRAM Adjustments	<u>448,963</u>	<u>639,090</u>		<u>(190,127)</u>
56		Total Operating Revenues	<u>6,365,146</u>	<u>5,464,893</u>		<u>900,253</u>

7 Kern River Valley Water Co.

SCHEDULE B-3

LN NO	ACCT NO	ACCOUNT (A)	OPERATING EXPENSE	- CLASS A, B, AND C WATER	UTILITIES	INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)		AMOUNT PRIOR YEAR (C)	
1		I. Source of Supply Expense				
2		Operation				
3	701	Operation Supervision and Engineering	-	-	-	
5	702	Operation Labor and Expense	-	-	-	
6	703	Miscellaneous Expense	-	-	-	
7	704	Purchased Water	34,502		23,831	10,671
8		Maintenance				
9	706	Maint. Supervision and Engineering	4,205		2,066	2,139
11	707	Maint. Of Structures and Improvements	-	-	-	
12	708	Maint. Of Reservoirs	-	-	-	
14	709	Maint. Of Lake, River other Intakes	-	-	-	
15	710	Maint. Of Springs and Tunnels	-	-	-	
16	711	Maint. Of Wells	-	-	-	
17	712	Maint. Of Supply Mains	-	-	-	
18	713	Maint. Of Other Source of Supply Plant	-	-	-	
19		Total Source of Supply Expenses	38,707		25,897	12,810
20		II. Pumping Expenses				
21		Operation				
22	721	Operation Supervision and Engineering	105,529		92,535	12,994
24	722	Power Production Labor and Expenses	-	-	-	
26	723	Fuel For Power Production	-	-	-	
27	724	Pumping Labor and Expenses	18,527		49,212	(30,684)
28	725	Miscellaneous Expenses	15,858		12,898	2,959
29	726	Fuel or Power Purchased For Pumping	271,698		260,198	11,500
30		Maintenance				
31	729	Maint. Supervision and Engineering	60,584		64,182	(3,599)
33	730	Maint. Of Structures and Improvements	218		4,293	(4,075)
34	731	Maint. Of Power Production Equipment	-	-	-	
35	732	Maint. Of Pumping Equipment	25,654		30,676	(5,022)
36	733	Maint. Of Other Pumping Equipment	-	-	-	
37		Total Pumping Expenses	498,068		513,994	(15,926)
38		III. Water Treatment Expenses				
39		Operation				
40	741	Operation Supervision and Engineering	141,665		60,480	81,186
42	742	Operation Labor and Expenses	103,017		83,515	19,502
43	743	Miscellaneous Expenses	99,840		81,006	18,834
44	744	Chemicals and Filtering Materials	134,938		97,334	37,604
44	745	Water Treatment Alloc In/Out	-	-	-	
45		Maintenance				
46	746	Maint. Supervision and Engineering	36,043		125,036	(88,993)
48	747	Maint. Of Structures and Improvements	-	-	-	
49	748	Maint. Of Water Treatment Equipment	49,744		5,298	44,446
50		Total Water Treatment Expenses	565,247		452,668	112,579

LN NO	ACCT NO	ACCOUNT (A)	OPERATING EXPENSE	- CLASS A, B, AND C WATER	UTILITIES	INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)		
1		IV. Transmission and Distribution Expenses				
2		Operation				
3	751	Operation Supervision and Engineering	27,849	35,130	(7,282)	
5	752	Storage Facilities Expenses	15,893	16,242	(349)	
7	753	Transmission and Distribution Lines	(2,629)	69,509	(72,138)	
8	754	Meter Expenses	12,150	14,890	(2,740)	
9	755	Customer Installation Expenses	123	6,900	(6,777)	
10	756	Miscellaneous	145,494	102,435	43,059	
11		Maintenance				
12	758	Maint. Supervision and Engineering	13,933	11,821	2,112	
14	759	Maint. Of Structures and Improvements	-	-	-	
15	760	Maint. Of Reservoirs and Tanks	9,937	9,604	333	
16	761	Maint. Of Transmission and Distribbut. Mains	15,719	705	15,014	
18	762	Maint. Of Fire Mains	-	-	-	
19	763	Maint. Of Services	238	230	8	
21	764	Maint. Of Meters	389	455	(66)	
22	765	Maint. Of Hydrants	-	-	-	
23	766	Maint. Of Miscellaneous Plant	-	2,387	(2,387)	
24		Total Transmission and Distribution Exp.	239,096	270,309	(31,213)	
25		V. Customer Account Expenses				
26		Operation				
27	771	Supervision	262,493	256,630	5,863	
29	772	Meter Reading Expenses	14,539	16,301	(1,761)	
30	773	Customer Records and Collection Expenses	42,870	44,681	(1,811)	
32	774	Miscellaneous Customer Accounting Expenses	88,542	135,970	(47,428)	
33	775	Uncollectible Accounts	45,457	52,151	(6,694)	
33	776	776 Cust Allocation In/Out	-	-	-	
34		Total Customer Accounts Expense	453,901	505,732	(51,831)	
35		VI. Sales Expenses				
36		Operation				
37	781	Supervision				
39	782	Demonstration and Selling Expenses				
40	783	Advertising Expenses				
41	784	Miscellaneous Sales Expenses				
42	785	Merchandising, Jobbing and Contract Work				
43		Total Sales Expenses	-	-	-	

9 Kern River Valley Water Co.

SCHEDULE B-2

OPERATING EXPENSE - CLASS A, B, AND C WATER

UTILITIES (CONCLUDED)

LN NO	ACCT NO	ACCOUNT (A)	AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
1		VII. Administrative And General Expenses			
2		Operation			
3	791	Administrative and General Salaries	3,245	2,143	1,102
5	792	Office Supplies and Other Expenses	16,539	14,107	2,432
6	793	Property Insurance	-	-	-
7	794	Injuries and Damages	15,700	17,692	(1,993)
8	795	Employees Pensions and Benefits	619,200	651,306	(32,106)
9	796	Franchise Requirements	-	-	-
11	797	Regulatory Commission Expenses	2,984	1,844	1,140
12	798	Outside Service Employed	2,271	7,444	(5,173)
14	799	Miscellaneous General Expense	760,946	747,696	13,250
15		Maintenance			
16	805	Maintenance of General Plant	2,968	3,331	(364)
17		Total Administrative and General Expenses	1,423,852	1,445,563	(21,711)
18		VIII. Miscellaneous			
19	811	Rents	2,065	10,438	(8,373)
20	812	Admin. Exp. Transferred	(10,361)	(10,731)	370
20		Admin. Exp. Transferred - General Office			-
21	813	Duplicate Charges - CR			-
22		Total Miscellaneous	(8,296)	(293)	(8,003)
23		Total Operating Expenses	3,210,575	3,213,870	(3,295)

KERN RIVER VALLEY WATER CO.

TAXES CHARGED DURING YEAR

LN NO	KIND OF TAX (A)	TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	CAPITALIZED (F)
24	Real and Property Taxes	196,381.72	196,381.72	0.00		
25	State corporate Franchise Tax	(2,207.03)	(2,207.03)			
26	State Unemployment Tax	(958.54)	(958.54)			0.00
27	Other State and Local Taxes	89,187.73	89,187.73			
28	Federal Unemployment Tax	(368.68)	(368.68)			0.00
29	FICA	70,677.95	58,686.37			11,991.58
30	Other Federal Tax	0.00	0.00			
31	Federal Income Tax	341,703.12	341,703.12			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	23,033.58	23,033.58			
36						
37						
38						
39		717,449.85	705,458.27	0.00	0.00	11,991.58

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

TAXES CHARGED DURING YEAR

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

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

TAXES CHARGED DURING YEAR

LN NO	KIND OF TAX (A)	TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	CAPITALIZED (F)
24	Real and Property Taxes	0.00	0.00	0.00		
25	State corporate Franchise Tax	0.00	0.00			
26	State Unemployment Tax *	0.00	0.00			0.00
27	Other State and Local Taxes	0.00	0.00			
28	Federal Unemployment Tax *	0.00	0.00			0.00
29	FICA *	88.90	88.90			0.00
30	Other Federal Tax					
31	Federal Income Tax	0.00	0.00			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	0.00	0.00			
36						
37						
38						
39		88.90	88.90	0.00	0.00	0.00

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

TAXES CHARGED DURING YEAR

LN NO	KIND OF TAX (A)	TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	CAPITALIZED (F)
24	Real and Property Taxes	0.00	0.00	0.00		
25	State corporate Franchise Tax	0.00	0.00			
26	State Unemployment Tax *	0.00	0.00			0.00
27	Other State and Local Taxes	0.00	0.00			
28	Federal Unemployment Tax *	0.00	0.00			0.00
29	FICA *	227.52	227.52			0.00
30	Other Federal Tax					
31	Federal Income Tax	0.00	0.00			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	0.00	0.00			
36						
37						
38						
39		227.52	227.52	0.00	0.00	0.00

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

TAXES CHARGED DURING YEAR

LN NO	KIND OF TAX (A)	TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	CAPITALIZED (F)
24	Real and Property Taxes	1,199.63	1,199.63	0.00		
25	State corporate Franchise Tax	0.00	0.00			
26	State Unemployment Tax *	0.00	0.00			0.00
27	Other State and Local Taxes	0.00	0.00			
28	Federal Unemployment Tax *	0.00	0.00			0.00
29	FICA *	0.00	0.00			0.00
30	Other Federal Tax					
31	Federal Income Tax	0.00	0.00			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	0.00	0.00			
36						
37						
38						
39		1,199.63	1,199.63	0.00	0.00	0.00

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

TAXES CHARGED DURING YEAR

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

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

TAXES CHARGED DURING YEAR

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

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

TAXES CHARGED DURING YEAR

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

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

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

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

TAXES CHARGED DURING YEAR

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

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

TAXES CHARGED DURING YEAR

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

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

TAXES CHARGED DURING YEAR

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

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

KERN

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

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	Not Applicable								
2									
3									
4									
5									
WELLS							Annual Quantities Pumped(Unit) ²	Remarks	
Line No.	At Plant (Name or Number)	See Attached Schedule		Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²			
		Location	Number						
6									
7									
8									
9									
10									
TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum				
						11	Not Applicable		
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from	City of Bakersfield							
17	Annual quantities purchased	96.9			(Unit chosen) ²	Million Gallons			
18									
19									

* State ditch, pipe line, reservoir, etc., with name, if any.
 1 Average depth to water surface below ground surface.
 2 The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet: in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

**SCHEDULE D-2
Description of Storage Facilities**

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs		See Attached Schedule	
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal			
12	Concrete			
13	Total			

KERN RIVER VALLEY DISTRICT

WELL PRODUCTION - YEAR 2014

SCHEDULE D-1

<u>LOCATION</u>	<u>UNIT NO.</u>	<u>I.D. SIZE INCHES</u>	<u>DEPTH (FEET)</u>	<u>2014 M.G.</u>	<u>2014 A.F.</u>	<u>HOURS</u>
<u>ARDEN (Wofford Heights)</u>						
Wofford Heights Blvd. at Marina Dr.	5	6	425	0.0		N/A
701 Evans Road	13	6	525	0.0		N/A
701 Evans Road	14	6	565	15.0	46.0	N/A
30 Senjayho	15	6	342	2.4	7.4	N/A
701 Evans Road	17	6	450	40.0	122.8	N/A
41 Lakeshore Drive	18	6	540	1.5	4.6	N/A
161 Seargent	Quail 1	N/A	N/A	0.0		N/A
244 Seargent	Qual 2	N/A	N/A	0.0		N/A
Bristlecone	Quali 3	N/A	N/A	0.0		N/A
Countrywood	Upper	6	N/A	5.7	17.5	N/A
Countrywood	Lower	6	N/A	0.0		N/A
SUBTOTAL	11			64.6	198.2	
<u>BODFISH</u>						
376 Rim Road	5	6	190	0.0		N/A
376 Rim Road	7	6	300	0.0		N/A
286 Bodfish Cyn Road	8	8	250	0.0		N/A
286 Bodfish Cyn Road	10	6	400	15.0	46.0	N/A
286 Bodfish Cyn Road	11	6	360	0.0		N/A
2392 Rembach Road (Canyon Heights)	CH-1	6	419	0.0		N/A
19 Spring Ct. (Canyon Heights)	CH-2A	6	399	0.0		N/A
19 Spring Ct. (Canyon Heights)	CH-3	8	399	0.0		N/A
REMBACH	14-01	8	520	10.0	30.7	N/A
REMBACH	14-02	8	600	6.4	19.6	N/A
BODFISH CANYON ROAD	13-01	8	270	10.1	31.0	N/A
SUBTOTAL	11			41.5	127.4	
<u>KERNVILLE</u>						
226 Sirretta	2	10	81	0.0	0.0	N/A
24 Sirretta	3	10	84	0.0	0.0	N/A
24 Sirretta	4	10	52	0.0	0.0	N/A
530 Sirretta	5	10	56	0.0	0.0	N/A
150 Sirretta	7	8	104	0.0	0.0	N/A
190 Sirretta	9	10	95	0.0	0.0	N/A
150 Sirretta	11	10	78	0.0	0.0	N/A
150 Sirretta	12	12	125	0.0	0.0	N/A
150 Sirretta	13	8	100	0.0	0.0	N/A
65 Burlando	14	8	100	0.0	0.0	N/A
150 Sirretta	15	10	150	0.0	0.0	N/A
150 Sirretta	16	10	150	0.0	0.0	N/A
SUBTOTAL	12			0.0	0.0	

KERN RIVER VALLEY DISTRICT

WELL PRODUCTION - YEAR 2014

SCHEDULE D-1

<u>LOCATION</u>	<u>UNIT NO.</u>	<u>I.D. SIZE INCHES</u>	<u>DEPTH (FEET)</u>	<u>2014 M.G.</u>	<u>2014 A.F.</u>	<u>HOURS</u>
<u>LAKELAND</u>						
Warren Way	1	N/A	N/A	0.0	0.0	N/A
Warren Way	4	6	132	7.7	23.5	N/A
Warren Way	5	8	149	5.1	15.7	N/A
Ceed Lane	6	8	570	7.8	23.8	N/A
SUBTOTAL	4			20.6	63.1	
<u>MOUNTAIN SHADOWS (Wofford Heights)</u>						
n/a	1	6	170	0.0	0.0	N/A
605 Old State	2	6	295	0.0	0.0	N/A
397 Old State	3	N/A	N/A	0.0	0.0	N/A
End of Pinehurst	PP. 2	6	500	0.0	0.0	N/A
n/a	PP. 3	6	460	0	0.0	N/A
SUBTOTAL	5			0.0	0.0	
<u>ONYX</u>						
8091 Easy St.	1	N/A	N/A	4.3	13.2	N/A
401 Otis St.	2	N/A	N/A	0.0	0.0	N/A
Approx. 300 feet west of Otis (dead end)	4	N/A	N/A	0.0	0.0	N/A
Highway 178	Smith Well	8	174	9.8	29.9	N/A
SUBTOTAL	4			14.1	43.1	
<u>SOUTHLAKE</u>						
HWY 178	5	12	236	15.0	46.0	N/A
HWY 178	6	12	110	10.0	30.7	N/A
HWY 178	7	10	205	20.0	61.4	N/A
HWY 178	8	10	210	5.3	16.3	N/A
SUBTOTAL	4			50.3	154.4	

KERN RIVER VALLEY DISTRICT
WELL PRODUCTION - YEAR 2014

SCHEDULE D-1

<u>LOCATION</u>	<u>UNIT NO.</u>	<u>I.D. SIZE INCHES</u>	<u>DEPTH (FEET)</u>	<u>2014 M.G.</u>	<u>2014 A.F.</u>	<u>HOURS</u>
<u>SQUIRREL MOUNTAIN (Squirrel Valley)</u>						
N/E of Geneva Ct.	1-C	6	N/A	0.0	0.0	N/A
N/O Mark Lane w/o Shadow Mtn.	2	6	N/A	0.0	0.0	N/A
Big Springs Road	3	6	428	0.0	0.0	N/A
3405 Big Springs Road	5-C	6	578	0.0	0.0	N/A
Big Springs Road	6-a	6	441	0.0	0.0	N/A
South of the south end of Shadow Mt. Dr.	7-c	6	362	0.0	0.0	N/A
South of the south end of Shadow Mt. Dr.	7-d	6	240	0.0	0.0	N/A
Big Springs Road	8	6	635	0.0	0.0	N/A
Southeast of McCray and Quail	9	6	650	0.0	0.0	N/A
South Southwest of the end of Fawn Ct.	10	6	661	0.0	0.0	N/A
6112 Cougar	11	6	200	0.0	0.0	N/A
South Southwest of south end of McCray	12	8	545	0.0	0.0	N/A
SUBTOTAL	12			0.0	0.0	
<u>SPLIT MOUNTAIN (Wofford Heights)</u>						
	Homestead	6	258	0.0	0.0	N/A
121 Cane Peak	Homestead	8	310	4.2	12.9	N/A
1989 Evans Road	Pala	7	265	3.6	11.0	N/A
SUBTOTAL	3			7.8	23.8	
GRAND TOTAL	61			198.8	610.0	

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

KERN

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

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

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

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

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

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

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

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

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

California Water Service Company
Supply And Distributions Mains
12/31/2014

Department: 134-KERN RIVER VALLEY WATER CO.

Pipe Size	Asbestos Cement	Cast Iron	Concrete Cylinder	Copper Tubing	Steel Standard	Steel Cement Lined	Steel Other	Ductile Iron	Plastic Pipe	Total
3/4"										
1"							-800			-800
1 - 1/4"										
1 - 1/2"										
2"		12,001		1,710			24,132		6,522	44,365
2-3/8"										
2-1/2"	14,485									14,485
3"	5,208						2,813		8,764	16,785
3-1/2"										
4"	97,833		108				6,501		30,300	134,742
4-1/2"										
5"										
5-1/2"										
6"	115,284		54				32		81,207	196,577
7"										
8"	19,698					3,834	596		23,470	47,598
9"										
10"	1,800									1,800
10-3/4"										
12"										
12-3/4"										
14"										
15"										
16"										
17"										
18"		0								
19"										
20"										
21"										
22"										
24"		0								
26"										
27"								0		
30"										
33"										
36"										
37"										
42"										
Total	254,308	12,001	162	1,710		3,834	33,274		150,263	455,552

SCHEDULE D-4 Kern
Number of Active Service Connections

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

SCHEDULE D-5

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

Size	Meters	Services
5/8 -in.	4,675	
3/4 - in.	18	2,696
1 - in.	25	1,723
1 1/4 - in.		
1 1/2 - in.	15	3
2 - in.	16	13
2 1/2 - in.		
3 - in.		
4 - in.	1	3
5 - in.		
6 - in.		2
8 - in.		
10 - in.		
12 - in.		
16 - in.		
18 - in.		
other		4
misc		
Totals	4,750	4,444

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	19
3. Used, after repair	0
4. Found fast, requiring billing adjustment	
B. Number of Meters in Service Since Last Test	
1. Ten Years or Less	1,088
2. More than 10, but less than 15 years	274
3. More than 15 years	3,700

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

Classification Of Service	During Current Year							Total	Total Prior Yr
	Jan	Feb	Mar	Apr	May	Jun	Sub-total		
Commercial	19	16	17	17	22	28	119	295	78
Industrial							0	0	0
Public Authority	1				1	1	3	10	1
Irrigation							0	0	0
Other water utilities							0	0	0
Reclaimed							0	0	0
Other							0	0	0
Total	20	16	17	17	23	29	122	305	79

Classification Of Service	During Current Year							Total	Total Prior Yr
	Jul	Aug	Sep	Oct	Nov	Dec	Sub-total		
Commercial	35	39	34	28	22	18	176	295	78
Industrial							0	0	0
Public Authority	1	2	1	1	1	1	7	10	1
Irrigation							0	0	0
Other water utilities							0	0	0
Reclaimed							0	0	0
Other							0	0	0
Total	36	41	35	29	23	19	183	305	79

Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet. Total Acres Irrigated: Total Population Served: 5,700

END OF YEAR BALANCES IN SELECTED ACCOUNTS

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

131. Materials and supplies on hand	(G)	597.24
		4,957.45
100.3. Construction work in progress	(G)	24,344.02
		1,608,445.37
241. Advances for construction		(13,541.47)
265. Contributions in aid of construction		(562,982.12)

(G) General Office Allocation

SIGNATURE

District Management

Name of District Manager Chris Whitley

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

Telephone (760) 379-5336

This report sets forth book or allocated figures and other data pertaining to the district for the period from January 1, 2014 to December 31, 2014.

KERN RIVER VALLEY

Signature

Controller
Title

Date

END OF YEAR BALANCES IN SELECTED ACCOUNTS

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

131. Materials and supplies on hand	(G)	597.24
		4,957.45
100.3. Construction work in progress	(G)	24,344.02
		1,608,445.37
241. Advances for construction		(13,541.47)
265. Contributions in aid of construction		(562,982.12)

(G) General Office Allocation

SIGNATURE

District Management

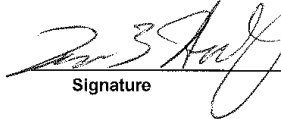
Name of District Manager Chris Whitley

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

Telephone (760) 379-5336

This report sets forth book or allocated figures and other data pertaining to the district for the period from January 1, 2014 to December 31, 2014.


KERN RIVER VALLEY



Signature

Vice President & Corporate Controller

Title



Date

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