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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

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

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

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2015

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 Dept: KING CITY

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	225.90				225.90
303	OTHER INTANGIBLE PLANT	260,336.09	117,607.70			377,943.79
	TOTAL INTANGIBLE PLANT	260,561.99	117,607.70			378,169.69
II. LAND PLANT						
306	LAND AND LAND RIGHTS	867,752.39				867,752.39
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	1,410,802.08				1,410,802.08
316	SUPPLY MAINS	0.00				0.00
	TOTAL SOURCE OF SUPPLY PLANT	1,410,802.08				1,410,802.08
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	2,123,136.94	6,948.65	-2,171.62		2,127,913.97
3211	PAVEMENT	0.00				0.00
324	PUMPING EQUIPMENT	2,047,534.16	318,503.24	-14,855.60		2,351,181.80
3241	SYS CONTROL COMPUTER EQUIP	261,931.87				261,931.87
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	4,432,602.97	325,451.89	-17,027.22		4,741,027.64
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	0.00				0.00
332	WATER TREATMENT EQUIPMENT	21,331.68				21,331.68
	TOTAL WATER TREATMENT PLANT	21,331.68				21,331.68
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	0.00				0.00
3411	PAVEMENT	0.00				0.00
342	RESERVOIRS AND TANKS	758,522.36				758,522.36
3421	TANK PAINTING	52,403.28				52,403.28
343	TRANS AND DIST MAINS	4,841,184.41	1,085,528.21	-2,349.16		5,924,363.46
344	FIRE MAINS	0.00				0.00
345	SERVICES	1,995,207.46	222,087.97	-790.14		2,216,505.29
346	METERS	358,940.68	9,280.90	-8.67		368,212.91
348	HYDRANTS	974,319.64				974,319.64
	TOTAL TRANS AND DIST PLANT	8,980,577.83	1,316,897.08	-3,147.97		10,294,326.94
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	21,963.85				21,963.85
3711	PAVEMENT	0.00				0.00
3720	OFFICE FURNITURE AND EQUIPMENT	46,913.19	49,105.53			96,018.72
3721	OFFICE EQUIPMENT - COMPUTERS	18,359.39	12,945.48			31,304.87
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	174,558.83		-31,338.43	-8,056.85	135,163.55
374	STORES EQUIPMENT	39,604.41				39,604.41
375	LABORATORY EQUIPMENT	1,072.65				1,072.65
376	COMMUNICATION EQUIPMENT	9,156.65				9,156.65
377	POWER OPERATED EQUIPMENT	1,540.45				1,540.45
378	TOOLS, SHOP AND GARAGE EQUIP	67,185.91				67,185.91
379	OTHER GENERAL PLANT	0.00				0.00
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	380,355.33	62,051.01	-31,338.43	-8,056.85	403,011.06
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	0.00				0.00
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	573,053.06	73,760.43	-40,255.09	-247.66	606,310.75
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	573,053.06	73,760.43	-40,255.09	-247.66	606,310.75
	TOTAL UTILITY PLANT IN SERVICE	16,927,037.33	1,895,768.11	-91,768.71	-8,304.51	18,722,732.23

CALIFORNIA WATER SERVICE COMPANY
DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2014
SCHEDULE A-1d
KING CITY 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	\$ 17,637,278.8	\$ 15,963,873.9
4	GENERAL OFFICE PRORATE	\$ 557,748.5	\$ 502,944.1
5	RATE BASE WRITE-UP (NET)	\$ -	\$ -
6	PLANT NOT FUNDED BY CALWATER	\$ -	\$ -
7	TOTAL GROSS PLANT (= Line 2 + Line 3 + Line 4 + Line 5 - Line 6)	\$ 18,195,027.2	\$ 16,466,817.9
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION		
9	PLANT IN SERVICE	\$ 4,106,954.1	\$ 3,634,802.4
10	GENERAL OFFICE PRORATE	\$ 235,059.8	\$ 194,852.5
11	TOTAL ACCUMULATED DEPRECIATION (= Line 9 + Line 10)	\$ 4,342,014.0	\$ 3,829,654.9
12	LESS OTHER RESERVES		
13	DEFERRED INCOME TAXES	\$ 1,210,287.4	\$ 951,052.0
14	DEFERRED ITC	\$ 7,949.3	\$ 8,032.9
15	GENERAL OFFICE PRORATE	\$ 49,609.7	\$ 27,944.0
16	TOTAL OTHER RESERVES (= Line 13 + Line 14 + Line 15)	\$ 1,267,846.4	\$ 986,928.8
17	LESS ADJUSTMENTS		
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$ 558,325.2	\$ 541,823.1
19	ADVANCES FOR CONSTRUCTION	\$ 2,330,827.1	\$ 2,428,517.4
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$ 287,521.7	\$ 285,474.0
21	TOTAL ADJUSTMENTS (= Line 18 + Line 19 - Line 20)	\$ 2,601,630.6	\$ 2,684,666.5
22	ADD MATERIALS AND SUPPLIES	\$ 62,021.4	\$ 60,415.0
23	ADD ADOPTED WORKING CASH (= Line 37)	\$ 104,900.0	\$ 102,900.0
24	TOTAL DISTRICT RATE BASE	\$ 10,150,457.7	\$ 9,128,682.7
25	(= Line 7 - Line 11 - Line 16 - Line 21 + Line 22 + Line 23)		

WORKING CASH

26	DETERMINATION OF OPERATIONAL CASH REQUIREMENT		
27	Operating Expenses Excluding Taxes, Depreciation & Uncollectible)	\$ 1,680,720.4	\$ 1,603,938.5
28	Purchased Power & Commodity for Resale*	\$ 132,128.3	\$ 120,481.6
29	Meter Revenues: Bimonthly Billing	\$ 516,706.4	\$ 488,092.5
30	Other Revenues: Flat Rate Monthly Billing	\$ 2,710.4	\$ 2,828.7
31	Total Revenues (Line 30 + Line 31)	\$ 519,416.8	\$ 490,921.2
32	Ratio - Flat Rate to Total Revenues (= Line 31 / Line 32)	0.52%	0.58%
33	5/24 x Line 28 x (100% - Line 33)	\$ 348,322.9	\$ 332,228.4
34	1/24 x Line 28 x Line 33	\$ 385.4	\$ 385.1
35	1/12 x Line 29	\$ 11,010.7	\$ 10,040.1
36	Operational Cash Requirement (= Line 34 + Line 35 - Line 36)	\$ 359,699.1	\$ 342,653.7
37	Total Adopted	\$ 104,900.0	\$ 102,900.0

SCHEDULE A-3**KING CITY****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	(G)	224,608.53					
			3,719,970.31		133,812.03		0.00	0.00
2	Add: Credits to reserves during year							
3	a) Charged to account No. 503	(G)	52,110.13					
			465,673.00					
4	b) Charged to account No. 265		26,103.20					
5	c) Charged to clearing accounts	(G)	2,464.59					
			11,295.42					
6	d) Salvage recovered	(G)	0.00					
			0.00					
7	e) All other credits	(G)	693.31					
			0.00	(B)	91,233.39			
8	Total Credits		558,339.65		91,233.39			
9	Deduct: Debits to reserves during year							
10	a) Book cost of property retires	(G)	40,255.09					
			51,513.62					
11	b) Cost of removal	(G)	89.10					
			5,359.86					
12	c) All other debits	(G)	(1,343.61)					
			(18,096.33)					
13	Total Debits		77,777.73					
14	Balances in reserves at end of year		4,425,140.76		225,045.42		0.00	0.00
15	State method of determining depreciation charges:		Straight Line Remaining Life Method & Liberalized					
16	(A) Depreciation on Intracompany transfers		(B) Amortization charged to 504 (G) General Office Allocation					
17								
18	Report depreciation in Federal Tax Return for year:		425,853.80					
19	Indicate nature of these items and accounts affected							
20			(See Schedule A-3a opposite)					



Report ID: CWW406-

Schedule A-3A
Dept: KING CITY

ANNUAL REPORT FOR DEPRECIATION

Analysis of Depreciation Reserve - Account no 250

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ACCOUNT	BEGIN		RETIREMENT	SALVAGE	COST TO		OTHER	END
	BALANCE	PROVISIONS			REMOVE	BALANCE		
I. SOURCE OF SUPPLY PLANT								
3110 STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3120 COLLECTING AND IMPOUNDING RES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3130 LAKE, RIVER AND OTHER INTAKES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3140 SPRINGS AND TUNNELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3150 WELLS	361,147.09	34,588.13	0.00	0.00	0.00	0.00	0.00	395,735.22
3160 SUPPLY MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3170 OTHER SOURCE OF SUPPLY PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SOURCE OF SUPPLY PLANT	361,147.09	34,588.13	0.00	0.00	0.00	0.00	0.00	395,735.22
II. PUMPING PLANT								
3210 STRUCTURES AND IMPROVEMENTS	380,891.33	90,604.82	-2,171.62	0.00	0.00	0.00	0.00	469,324.53
3220 BOILER PLANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3230 OTHER POWER PRODUCTION EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3240 PUMPING EQUIPMENT	251,899.68	50,737.36	-14,855.60	0.00	0.00	0.00	0.00	287,781.44
3241 SYSTEM CONTROL COMPUTER EQUIP	-48,482.72	6,653.08	0.00	0.00	0.00	0.00	0.00	-41,829.64
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	584,308.29	147,995.26	-17,027.22	0.00	0.00	0.00	0.00	715,276.33
III. WATER TREATMENT PLANT								
3310 STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3320 WATER TREATMENT EQUIPMENT	8,971.21	664.64	0.00	0.00	0.00	0.00	0.00	9,635.85
TOTAL WATER TREATMENT PLANT	8,971.21	664.64	0.00	0.00	0.00	0.00	0.00	9,635.85
IV. TRANS AND DIST PLANT								
3410 STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3420 RESERVOIRS AND TANKS	120,883.36	13,925.25	0.00	0.00	0.00	0.00	0.00	134,808.61
3421 TANK PAINTING	8,267.37	6,926.43	0.00	0.00	0.00	0.00	0.00	15,193.80
3430 TRANS AND DIST MAINS	1,137,068.46	154,635.46	-2,349.16	0.00	0.00	0.00	0.00	1,289,354.76
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	788,386.07	105,912.28	-790.14	0.00	-5,359.86	0.00	0.00	888,148.35
3460 METERS	143,360.59	11,901.92	-8.67	0.00	0.00	0.00	0.00	155,253.84
3470 METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	274,676.70	19,177.85	0.00	0.00	0.00	0.00	0.00	293,854.55
3490 OTHER TRANS AND DIST MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANS AND DIST PLANT	2,472,642.55	312,479.19	-3,147.97	0.00	-5,359.86	0.00	0.00	2,776,613.91
V. GENERAL PLANT								
3710 STRUCTURES AND IMPROVEMENTS	17,674.17	313.54	0.00	0.00	0.00	0.00	0.00	17,987.71
3720 OFFICE FURNITURE AND EQUIP	97,761.32	-514.50	0.00	0.00	0.00	0.00	0.00	97,246.82
3721 OFFICE EQUIPMENT - COMPUTERS	21,396.90	-6,698.26	0.00	0.00	0.00	0.00	0.00	14,698.64
3722 OFFICE EQUIPMENT - SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3730 TRANSPORTATION EQUIPMENT	90,007.27	11,295.42	-31,338.43	1,500.00	0.00	16,596.33	0.00	88,060.59
3740 STORES EQUIPMENT	7,886.47	675.56	0.00	0.00	0.00	0.00	0.00	8,562.03
3750 LABORATORY EQUIPMENT	87.84	51.24	0.00	0.00	0.00	0.00	0.00	139.08
3760 COMMUNICATION EQUIPMENT	8,968.59	103.78	0.00	0.00	0.00	0.00	0.00	9,072.37
3770 POWER OPERATED EQUIPMENT	1,522.10	28.91	0.00	0.00	0.00	0.00	0.00	1,551.01
3780 TOOLS, SHOP AND GARAGE EQUIP	47,596.51	2,782.02	0.00	0.00	0.00	0.00	0.00	50,378.53
3790 OTHER GENERAL PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800 LEASED PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3900 OTHER TANGIBLE PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3910 WATER PLANT PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL PLANT	292,901.17	8,037.71	-31,338.43	1,500.00	0.00	16,596.33	0.00	287,696.78
GO PLANT ALLOCATION	224,608.53	54,574.72	-40,255.09	1,357.47	-89.10	-13.86	0.00	240,182.67
TOTAL DEPRECIATION	3,944,578.84	558,339.65	-91,768.71	2,857.47	-5,448.96	16,582.47	0.00	4,425,140.76

LN NO	ACCT NO	ACCOUNT (A)	OPERATING REVENUES - CLASS A WATER		INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	UTILITIES AMOUNT PRIOR YEAR (C)	
22		I. Water Service Revenues			
23	601	Metered Sales to General Customers			
24		601.1 Commercial Sales	1,655,379	1,511,803	143,576
25		601.2 Industrial Sales	969,646	847,563	122,082
26		601.3 Sales to Public Authorities	315,456	272,206	43,250
27		Sub-Total	<u>2,940,481</u>	<u>2,631,573</u>	<u>308,908</u>
28	602	Unmetered Sales to General Customers			
29		602.1 Commercial Sales	-	-	-
31		602.3 Sales to Public Authorities	-	-	-
32		Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>
34	603	603.1 Metered Sales, Irrigation Customers	-	-	-
		Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>
37	604	Private Fire Protection Service	26,897	25,972	925
38	605	Public Fire Protection Service	2,595	2,071	523
39	606	Sales To Other Water Utilities For Resale	-	-	-
42	609	Other Sales or Service	30,822	16,858	13,964
43		Sub-Total	<u>60,313</u>	<u>44,901</u>	<u>15,413</u>
44		Total Water Service Revenue	<u>3,000,794</u>	<u>2,676,474</u>	<u>324,320</u>
46		II. Other Water Revenues			
47	611	Miscellaneous Service Revenue	2,295	5,060	(2,765)
48	612	Rent From Water Property	-	-	-
50	614	Other Water Revenues	33,017	12,870	20,147
51		Total Other Water Revenues	<u>35,312</u>	<u>17,930</u>	<u>17,382</u>
52		III. Water Revenue Adjustment Mechanism Offsets			
53		WRAM / MCBA Adjustmets	103,777	257,770	(153,993)
54		WRAM/MCBA Interest	353	539	(186)
54		Conservation Revenue Billed	(7,473)	9,786	(17,259)
55		Total WRAM Adjustments	<u>96,656</u>	<u>268,095</u>	<u>(171,439)</u>
56		Total Operating Revenues	<u>3,132,763</u>	<u>2,962,499</u>	<u>170,264</u>

7 KING CITY

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	-		1,353	(1,353)
5	702	Operation Labor and Expense	-		-	-
6	703	Miscellaneous Expense	-		-	-
7	704	Purchased Water	179		-	179
8		Maintenance				
9	706	Maint. Supervision and Engineering	-		541	(541)
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	-		(16,566)	16,566
17	712	Maint. Of Supply Mains	-		-	-
18	713	Maint. Of Other Source of Supply Plant	68		-	68
19		Total Source of Supply Expenses	246		(14,672)	14,919
20		II. Pumping Expenses				
21		Operation				
22	721	Operation Supervision and Engineering	56,047		48,745	7,301
24	722	Power Production Labor and Expenses	-		-	-
26	723	Fuel For Power Production	-		422	(422)
27	724	Pumping Labor and Expenses	15,355		14,837	517
28	725	Miscellaneous Expenses	4,934		19,331	(14,397)
29	726	Fuel or Power Purchased For Pumping	132,128		120,482	11,647
30		Maintenance				
31	729	Maint. Supervision and Engineering	15,188		10,408	4,780
33	730	Maint. Of Structures and Improvements	-		20	(20)
34	731	Maint. Of Power Production Equipment	-		-	-
35	732	Maint. Of Pumping Equipment	10,056		14,800	(4,745)
36	733	Maint. Of Other Pumping Equipment	-		-	-
37		Total Pumping Expenses	233,707		229,047	4,660
38		III. Water Treatment Expenses				
39		Operation				
40	741	Operation Supervision and Engineering	19,809		18,659	1,150
42	742	Operation Labor and Expenses	23,472		32,189	(8,718)
43	743	Miscellaneous Expenses	2,926		1,865	1,061
44	744	Chemicals and Filtering Materials	44,710		49,665	(4,955)
44	745	Water Treatment Alloc In/Out	-		-	-
45		Maintenance				
46	746	Maint. Supervision and Engineering	-		-	-
48	747	Maint. Of Structures and Improvements	-		-	-
49	748	Maint. Of Water Treatment Equipment	(105)		154	(258)
50		Total Water Treatment Expenses	90,812		102,532	(11,720)

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	44,563		43,657	906
5	752	Storage Facilities Expenses	-		555	(555)
7	753	Transmission and Distribution Lines	480		918	(438)
8	754	Meter Expenses	3,679		(1,709)	5,388
9	755	Customer Installation Expenses	-		-	-
10	756	Miscellaneous	33,543		13,014	20,529
11		Maintenance				
12	758	Maint. Supervision and Engineering	20,477		17,122	3,355
14	759	Maint. Of Structures and Improvements	-		-	-
15	760	Maint. Of Reservoirs and Tanks	-		26	(26)
16	761	Maint. Of Transmission and Distribbut. Mains	14,211		9,575	4,636
18	762	Maint. Of Fire Mains	-		-	-
19	763	Maint. Of Services	1,469		4,361	(2,892)
21	764	Maint. Of Meters	1,993		6,694	(4,700)
22	765	Maint. Of Hydrants	-		5,414	(5,414)
23	766	Maint. Of Miscellaneous Plant	-		-	-
24		Total Transmission and Distribution Exp.	120,416		99,627	20,789
25		V. Customer Account Expenses				
26		Operation				
27	771	Supervision	152,835		155,164	(2,329)
29	772	Meter Reading Expenses	979		1,536	(557)
30	773	Customer Records and Collection Expenses	40,987		39,907	1,081
32	774	Miscellaneous Customer Accounting Expeses	57,020		81,890	(24,870)
33	775	Uncollectible Accounts	11,974		19,719	(7,745)
33	776	776 Cust Allocation In/Out	-		-	-
34		Total Customer Accounts Expense	263,796		298,216	(34,420)
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	-		-	-

LN NO	ACCT NO	OPERATING EXPENSE - CLASS A, B, AND C WATER		UTILITIES (CONCLUDED)	
		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	3,018	4,285	(1,267)
5	792	Office Supplies and Other Expenses	8,487	11,454	(2,968)
6	793	Property Insurance	-	-	-
7	794	Injuries and Damages	6,509	7,903	(1,394)
8	795	Employees Pensions and Benefits	302,524	320,481	(17,957)
9	796	Franchise Requirements	-	-	-
11	797	Regulatory Commission Expenses	1,176	2,287	(1,110)
12	798	Outside Service Employed	549	1,778	(1,229)
14	799	Miscellaneous General Expense	395,108	380,458	14,650
15		Maintenance			
16	805	Maintenance of General Plant	203	77	125
17		Total Administrative and General Expenses	717,574	728,722	(11,149)
18		VIII. Miscellaneous			
19	811	Rents	29,111	32,251	(3,140)
20	812	Admin. Exp. Transferred	(3,715)	(3,176)	(539)
20		Admin. Exp. Transferred - General Office			-
21	813	Duplicate Charges - CR			-
22		Total Miscellaneous	25,396	29,075	(3,679)
23		Total Operating Expenses	1,451,947	1,472,547	(20,600)

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	74,265.74	74,265.74	0.00		
25	State corporate Franchise Tax	(1,224.07)	(1,224.07)			
26	State Unemployment Tax	(443.10)	(443.10)			0.00
27	Other State and Local Taxes	35,536.39	35,536.39			
28	Federal Unemployment Tax	(170.42)	(170.42)			0.00
29	FICA	36,508.96	28,955.28			7,553.68
30	Other Federal Tax					
31	Federal Income Tax	189,516.02	189,516.02			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	12,774.93	12,774.93			
36						
37						
38						
39		346,764.45	339,210.77	0.00	0.00	7,553.68

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

KCD

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

STREAMS				FLOW IN(unit) 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			¹ Depth to Water	Pumping Capacity(Unit) ²			
		Location	Number	Dimensions					
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	Not Applicable							
17	Annual quantities purchased					(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			

KING CITY 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>
Mildred Street	5-01	30-16	227	0.0	0.0	0
River Drive	6-01	30-16	212	0.2	0.6	4,074
Windsor Court	7-01	30-16	300	0.1	0.2	2,785
Bluff Avenue	8-01	36-16	240	0.1	0.2	2,254
Willow Street	12-01	16	252	0.0	0.1	1,889
Bikle Drive	13-01			1.3	4.0	130,020
Bedford Ave	14-01			8.4	25.6	415,630
GRAND TOTAL	7			10.0	30.8	556,652.0

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

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: 109-KING CITY

Pipe Size	Asbestos Cement	Cast Iron	Concrete Cylinder	Copper Tubing	Steel Standard	Steel Cement Lined	Steel Other	Ductile Iron	Plastic Pipe	Total
3/4"										
1"							170			170
1 - 1/4"										
1 - 1/2"										
2"		118					1,220			1,338
2-3/8"										
2-1/2"										
3"										
3-1/2"										
4"	19,023	9,154			400		1,040	30	685	30,332
4-1/2"										
5"										
5-1/2"										
6"	14,802	15,013			100			35	5,932	35,882
7"										
8"	45,034	665			122	80	1,039	1,054	41,365	89,359
9"										
10"	3,466	325						16		3,807
10-3/4"										
12"	111							7,327	3,930	11,368
12-3/4"										
14"						305				305
15"										
16"								2,550		2,550
17"										
18"		0								
19"										
20"										
21"										
22"										
24"		0								
26"										
27"								0		
30"										
33"										
36"										
37"										
42"										
Total	82,436	25,275			622	385	3,469	11,012	51,912	175,111

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

	Metered-	Dec. 31	Flat Rate-	Dec. 31
	Prior	Current	Prior	Current
	Year	Year	Year	Year
Commercial (including domestic)	2430	2452		
Industrial	18	18		
Public Authorities	59	60		
Irrigation				
Other (specify)	11	6		
Sub-Total	2518	2536	0	0
Private Fire Connections			46	50
Public Fire Connections			322	322
Totals	2518	2536	368	372

SCHEDULE D-5

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

Size	Meters	Services
5/8 -in.	1,942	
3/4 - in.		1,301
1 - in.	604	1,391
1 1/4 - in.		
1 1/2 - in.	55	23
2 - in.	118	164
2 1/2 - in.		
3 - in.	17	2
4 - in.	13	33
5 - in.		
6 - in.	2	36
8 - in.		21
10 - in.		2
12 - in.		
16 - in.		
18 - in.		
other		16
misc		
Totals	2,751	2,989

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	<u>0</u>
3. Used, after repair	<u>11</u>
4. Found fast, requiring billing adjustment	
B. Number of Meters in Service Since Last Test	
1. Ten Years or Less	<u>1,167</u>
2. More than 10, but less than 15 years	<u>255</u>
3. More than 15 years	<u>1,202</u>

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

Classification Of Service	During Current Year							Sub-total		
	Jan	Feb	Mar	Apr	May	Jun				
Commercial	42	40	37	40	47	58	264			
Industrial	1	2	1	2	3	3	12			
Public Authority	7	5	3	5	6	9	35			
Irrigation							0			
Other water utilities							0			
Reclaimed							0			
Other						1	1			
Total	50	47	41	47	56	71	312			

Classification Of Service	During Current Year							Sub-total	Total	Total Prior Yr
	Jul	Aug	Sep	Oct	Nov	Dec				
Commercial	63	60	57	49	39	38	306	570	602	
Industrial	3	3	3	5	3	2	19	31	36	
Public Authority	10	9	8	9	6	3	45	80	80	
Irrigation							0	0	0	
Other water utilities							0	0	0	
Reclaimed							0	0	0	
Other		4				1	5	6	3	
Total	76	76	68	63	48	44	375	687	721	

Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet Total Acres Irrigated: Total Population Served: 14,441

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)	331.25
		62,456.37
100.3. Construction work in progress	(G)	13,501.72
		1,014,952.09
241. Advances for construction		-2,290,565.34
265. Contributions in aid of construction		-551,965.37

(G) General Office Allocation

SIGNATURE

Acting District Management

Name of District Manager Mike Jones

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

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

King City

Signature

Controller
Title

Date

END OF YEAR BALANCES IN SELECTED ACCOUNTS

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(G) General Office Allocation

SIGNATURE

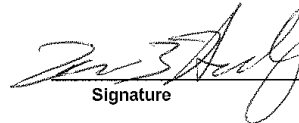
Acting District Management

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King City


Signature

Vice President & Corporate Controller

Title

March 25, 2015
Date

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