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 Bus. Unit: CWSCO
 Dept: LIVERMORE

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	158,400.55				158,400.55
	TOTAL INTANGIBLE PLANT	158,400.55				158,400.55
II. LAND PLANT						
306	LAND AND LAND RIGHTS	754,712.81			-540,068.91	214,643.90
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	538,465.18				538,465.18
316	SUPPLY MAINS	0.00				0.00
	TOTAL SOURCE OF SUPPLY PLANT	538,465.18				538,465.18
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	857,081.19	5,306.05	-240.09		862,147.15
3211	PAVEMENT	88,448.22				88,448.22
324	PUMPING EQUIPMENT	4,450,803.03	87,065.92	-13,256.46		4,524,612.49
3241	SYS CONTROL COMPUTER EQUIP	749,377.21				749,377.21
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	6,145,709.65	92,371.97	-13,496.55		6,224,585.07
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	513,783.45	368,834.81			882,618.26
332	WATER TREATMENT EQUIPMENT	2,035,800.93	365,326.98	-39,378.09		2,361,749.82
	TOTAL WATER TREATMENT PLANT	2,549,584.38 #		-39,378.09		3,244,368.08
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	99,855.43				99,855.43
3411	PAVEMENT	109,875.01	13,084.95			122,959.96
342	RESERVOIRS AND TANKS	5,585,952.69	156,392.62	-4,593.22		5,737,752.09
3421	TANK PAINTING	1,508,834.80	5,964.56			1,514,799.36
343	TRANS AND DIST MAINS	28,821,433.99	1,612,543.99	-21,315.38		30,412,662.60
344	FIRE MAINS	0.00				0.00
345	SERVICES	11,224,941.45	808,725.52	-2,770.98		12,030,895.99
346	METERS	3,322,855.21	168,112.08	-8,191.45		3,482,775.84
348	HYDRANTS	1,526,883.87	78,005.01	-17.15		1,604,871.73
	TOTAL TRANS AND DIST PLANT	52,200,632.45	2,842,828.73	-36,888.18		55,006,573.00
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	646,970.17				646,970.17
3711	PAVEMENT	11,531.44				11,531.44
3720	OFFICE FURNITURE AND EQUIPMENT	76,792.73	2,726.00			79,518.73
3721	OFFICE EQUIPMENT - COMPUTERS	36,752.25	18,219.22	-4,874.06		50,097.41
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	450,240.27	71,972.11	-90,436.30		431,776.08
374	STORES EQUIPMENT	41,775.00				41,775.00
375	LABORATORY EQUIPMENT	11,347.58				11,347.58
376	COMMUNICATION EQUIPMENT	30,086.94				30,086.94
377	POWER OPERATED EQUIPMENT	851.08				851.08
378	TOOLS, SHOP AND GARAGE EQUIP	188,263.35	10,309.37	-36,790.82		161,781.90
379	OTHER GENERAL PLANT	9,072.04				9,072.04
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	1,503,682.85	103,226.70	-132,101.18		1,474,808.37
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	478.44				478.44
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	2,787,121.71	358,743.93	-195,786.10	-1,204.51	2,948,875.03
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	2,787,600.15	358,743.93	-195,786.10	-1,204.51	2,949,353.47
	TOTAL UTILITY PLANT IN SERVICE	66,638,788.02	4,131,333.12	-417,650.10	-541,273.42	69,811,197.62

CALIFORNIA WATER SERVICE COMPANY
DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2014
SCHEDULE A-1d
LIVERMORE 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	\$ 64,362,278.7	\$ 62,631,018.5
4	GENERAL OFFICE PRORATE	\$ 3,130,588.1	\$ 2,822,976.5
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)	\$ 67,492,866.8	\$ 65,453,995.0
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION		
9	PLANT IN SERVICE	\$ 22,946,775.9	\$ 21,126,916.9
10	GENERAL OFFICE PRORATE	\$ 1,319,368.1	\$ 1,093,688.1
11	TOTAL ACCUMULATED DEPRECIATION (= Line 9 + Line 10)	\$ 24,266,144.1	\$ 22,220,605.0
12	LESS OTHER RESERVES		
13	DEFERRED INCOME TAXES	\$ 6,666,400.8	\$ 6,087,083.0
14	DEFERRED ITC	\$ 89,208.6	\$ 90,622.2
15	GENERAL OFFICE PRORATE	\$ 278,454.3	\$ 156,285.4
16	TOTAL OTHER RESERVES (= Line 13 + Line 14 + Line 15)	\$ 7,034,063.7	\$ 6,334,000.7
17	LESS ADJUSTMENTS		
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$ 3,121,791.4	\$ 3,225,784.3
19	ADVANCES FOR CONSTRUCTION	\$ 8,980,590.6	\$ 9,340,471.2
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$ 1,573,667.2	\$ 1,594,718.3
21	TOTAL ADJUSTMENTS (= Line 18 + Line 19 - Line 20)	\$ 10,508,714.8	\$ 10,971,537.2
22	ADD MATERIALS AND SUPPLIES	\$ 152,935.6	\$ 147,132.7
23	ADD ADOPTED WORKING CASH (= Line 37)	\$ 674,700.0	\$ (339,400.0)
24	TOTAL DISTRICT RATE BASE	\$ 26,511,579.9	\$ 25,735,584.8
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)	\$ 11,552,386.4	\$ 14,626,073.6
28	Purchased Power & Commodity for Resale*	\$ 5,724,371.2	\$ 8,843,825.0
29	Meter Revenues: Bimonthly Billing	\$ 2,832,968.4	\$ 3,255,190.6
30	Other Revenues: Flat Rate Monthly Billing	\$ 28,341.3	\$ 20,918.8
31	Total Revenues (Line 30 + Line 31)	\$ 2,861,309.8	\$ 3,276,109.4
32	Ratio - Flat Rate to Total Revenues (= Line 31 / Line 32)	0.99%	0.64%
33	5/24 x Line 28 x (100% - Line 33)	\$ 2,382,908.3	\$ 3,027,642.2
34	1/24 x Line 28 x Line 33	\$ 4,767.8	\$ 3,891.3
35	1/12 x Line 29	\$ 477,030.9	\$ 736,985.4
36	Operational Cash Requirement (= Line 34 + Line 35 - Line 36)	\$ 2,864,707.0	\$ 3,768,518.9
37	Total Adopted	\$ 674,700.0	\$ (339,400.0)

SCHEDULE A-3**LIVERMORE****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)	10,924,143.23			
			12,066,858.05	89,208.64	0.00	0.00
2	Add: Credits to reserves during year					
3	a) Charged to account No. 503	(G)	253,444.74			
			1,991,326.00			
4	b) Charged to account No. 265		154,898.50			
5	c) Charged to clearing accounts	(G)	11,986.85			
			30,372.45			
6	d) Salvage recovered	(G)	0.00			
			0.00			
7	e) All other credits	(G)	2,236.72			
			0.00	(B) 15,851.94		
8	Total Credits		2,444,265.26	15,851.94		
9	Deduct: Debits to reserves during year					
10	a) Book cost of property retires	(G)	195,786.10			
			221,864.00			
11	b) Cost of removal	(G)	433.35			
			35,767.87			
12	c) All other debits	(G)	(6,534.83)			
			(15,461.00)			
13	Total Debits		431,855.49			
14	Balances in reserves at end of year		25,003,411.05	105,060.58	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:		1,237,557.25			
19	Indicate nature of these items and accounts affected					
20			(See Schedule A-3a opposite)			



Report ID: CWW406-

Schedule A-3A
Dept: LIVERMORE

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

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ACCOUNT	BEGIN BALANCE	PROVISIONS	RETIREMENT	SALVAGE	COST TO REMOVE	OTHER	END BALANCE
I. SOURCE OF SUPPLY PLANT							
3110 STRUCTURES AND IMPROVEMENTS	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
3130 LAKE, RIVER AND OTHER INTAKES	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
3150 WELLS	280,387.17	15,409.09	0.00	0.00	0.00	0.00	295,796.26
3160 SUPPLY MAINS	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
TOTAL SOURCE OF SUPPLY PLANT	280,387.17	15,409.09	0.00	0.00	0.00	0.00	295,796.26
II. PUMPING PLANT							
3210 STRUCTURES AND IMPROVEMENTS	358,291.32	70,655.19	-240.09	0.00	-993.27	0.00	427,713.15
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	1,221,875.65	110,565.41	-13,256.46	0.00	0.00	0.00	1,319,184.60
3241 SYSTEM CONTROL COMPUTER EQUIP	70,634.96	18,615.78	0.00	0.00	0.00	0.00	89,250.74
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	1,650,801.93	199,836.38	-13,496.55	0.00	-993.27	0.00	1,836,148.49
III. WATER TREATMENT PLANT							
3310 STRUCTURES AND IMPROVEMENTS	36,328.49	14,133.40	0.00	0.00	0.00	0.00	50,461.89
3320 WATER TREATMENT EQUIPMENT	325,121.73	52,065.62	-39,378.09	0.00	0.00	0.00	337,809.26
TOTAL WATER TREATMENT PLANT	361,450.22	66,199.02	-39,378.09	0.00	0.00	0.00	388,271.15
IV. TRANS AND DIST PLANT							
3410 STRUCTURES AND IMPROVEMENTS	46,294.30	8,649.68	0.00	0.00	0.00	0.00	54,943.98
3420 RESERVOIRS AND TANKS	2,020,229.46	182,195.16	-4,593.22	0.00	0.00	0.00	2,197,831.40
3421 TANK PAINTING	111,799.66	416,601.84	0.00	0.00	0.00	0.00	528,401.50
3430 TRANS AND DIST MAINS	9,328,201.82	635,752.79	-21,315.38	0.00	-6,556.50	0.00	9,936,082.73
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	5,615,260.53	451,429.74	-2,770.98	0.00	-23,967.22	0.00	6,039,952.07
3460 METERS	1,333,308.24	105,611.39	-8,191.45	0.00	1,149.12	0.00	1,431,877.30
3470 METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	378,950.44	28,705.46	-17.15	0.00	-5,400.00	0.00	402,238.75
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	18,834,044.45	1,828,946.06	-36,888.18	0.00	-34,774.60	0.00	20,591,327.73
V. GENERAL PLANT							
3710 STRUCTURES AND IMPROVEMENTS	320,484.33	21,324.85	0.00	0.00	0.00	0.00	341,809.18
3720 OFFICE FURNITURE AND EQUIP	64,207.04	2,297.98	0.00	0.00	0.00	0.00	66,505.02
3721 OFFICE EQUIPMENT - COMPUTERS	62,786.27	-44.73	-4,874.06	0.00	0.00	0.00	57,867.48
3722 OFFICE EQUIPMENT - SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3730 TRANSPORTATION EQUIPMENT	239,263.00	30,372.45	-90,436.30	15,461.00	0.00	0.00	194,660.15
3740 STORES EQUIPMENT	4,508.08	1,565.87	0.00	0.00	0.00	0.00	6,073.95
3750 LABORATORY EQUIPMENT	1,166.88	824.11	0.00	0.00	0.00	0.00	1,990.99
3760 COMMUNICATION EQUIPMENT	19,985.36	754.91	0.00	0.00	0.00	0.00	20,740.27
3770 POWER OPERATED EQUIPMENT	576.53	40.77	0.00	0.00	0.00	0.00	617.30
3780 TOOLS, SHOP AND GARAGE EQUIP	56,095.83	10,699.62	-36,790.82	0.00	0.00	0.00	30,004.63
3790 OTHER GENERAL PLANT	2,351.52	607.29	0.00	0.00	0.00	0.00	2,958.81
3800 LEASED PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3900 OTHER TANGIBLE PROPERTY	478.44	0.00	0.00	0.00	0.00	0.00	478.44
3910 WATER PLANT PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL PLANT	771,903.28	68,443.12	-132,101.18	15,461.00	0.00	0.00	723,706.22
GO PLANT ALLOCATION	1,092,414.23	265,431.59	-195,786.10	6,602.26	-433.35	-67.43	1,168,161.20
TOTAL DEPRECIATION	22,991,001.28	2,444,265.26	-417,650.10	22,063.26	-36,201.22	-67.43	25,003,411.05

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	12,355,800	14,850,453		(2,494,653)
25		601.2 Industrial Sales	2,078,651	2,470,731		(392,081)
26		601.3 Sales to Public Authorities	1,166,234	1,656,772		(490,539)
27		Sub-Total	15,600,684	18,977,957		(3,377,272)
28	602	Unmetered Sales to General Customers				
29		602.1 Commercial Sales	-	-		-
31		602.3 Sales to Public Authorities	-	-		-
32		Sub-Total	-	-		-
34	603	603.1 Metered Sales, Irrigation Customers	15,672	24,215		(8,543)
		Sub-Total	15,672	24,215		(8,543)
37	604	Private Fire Protection Service	288,686	191,244		97,442
38	605	Public Fire Protection Service	39,290	26,371		12,919
39	606	Sales To Other Water Utilities For Resale	-	(0)		0
42	609	Other Sales or Service	40,906	13,623		27,283
43		Sub-Total	368,881	231,238		137,644
44		Total Water Service Revenue	15,985,238	19,233,410		(3,248,172)
46		II. Other Water Revenues				
47	611	Miscellaneous Service Revenue	8,790	29,590		(20,800)
48	612	Rent From Water Property	-	-		-
50	614	Other Water Revenues	126,681	100,766		25,915
51		Total Other Water Revenues	135,471	130,356		5,115
52		III. Water Revenue Adjustment Mechanism Offsets				
53		WRAM / MCBA Adjustmets	1,364,020	492,920		871,101
54		WRAM/MCBA Interest	761	858		(97)
54		Conservation Revenue Billed	(147,584)	(75,374)		(72,210)
55		Total WRAM Adjustments	1,217,198	418,404		798,794
56		Total Operating Revenues	17,337,907	19,782,169		(2,444,262)

7 **LIVERMORE****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	39,950		32,945	7,004
5	702	Operation Labor and Expense	-		-	-
6	703	Miscellaneous Expense	25		267	(242)
7	704	Purchased Water	5,275,785		8,311,126	(3,035,341)
8		Maintenance				
9	706	Maint. Supervision and Engineering	31,424		21,942	9,483
11	707	Maint. Of Structures and Improvements	58		-	58
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	90,868		34,379	56,489
17	712	Maint. Of Supply Mains	-		-	-
18	713	Maint. Of Other Source of Supply Plant	-		2,513	(2,513)
19		Total Source of Supply Expenses	5,438,110		8,403,171	(2,965,061)
20		II. Pumping Expenses				
21		Operation				
22	721	Operation Supervision and Engineering	156,268		143,106	13,162
24	722	Power Production Labor and Expenses	-		-	-
26	723	Fuel For Power Production	-		-	-
27	724	Pumping Labor and Expenses	7,633		10,258	(2,625)
28	725	Miscellaneous Expenses	29,776		50,067	(20,292)
29	726	Fuel or Power Purchased For Pumping	448,938		532,954	(84,015)
30		Maintenance				
31	729	Maint. Supervision and Engineering	58,881		53,197	5,685
33	730	Maint. Of Structures and Improvements	6,911		109	6,802
34	731	Maint. Of Power Production Equipment	-		-	-
35	732	Maint. Of Pumping Equipment	72,961		23,852	49,108
36	733	Maint. Of Other Pumping Equipment	-		-	-
37		Total Pumping Expenses	781,367		813,543	(32,176)
38		III. Water Treatment Expenses				
39		Operation				
40	741	Operation Supervision and Engineering	51,848		40,690	11,158
42	742	Operation Labor and Expenses	44,484		40,864	3,620
43	743	Miscellaneous Expenses	10,376		15,924	(5,548)
44	744	Chemicals and Filtering Materials	85,598		49,629	35,969
44	745	Water Treatment Alloc In/Out	-		-	-
45		Maintenance				
46	746	Maint. Supervision and Engineering	7,588		7,676	(88)
48	747	Maint. Of Structures and Improvements	-		-	-
49	748	Maint. Of Water Treatment Equipment	1,889		1,945	(56)
50		Total Water Treatment Expenses	201,783		156,728	45,055

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	157,139	146,619	10,520	
5	752	Storage Facilities Expenses	1,524	1,927	(403)	
7	753	Transmission and Distribution Lines	25,555	23,651	1,904	
8	754	Meter Expenses	7,147	9,809	(2,662)	
9	755	Customer Installation Expenses	4,615	4,309	306	
10	756	Miscellaneous	100,244	41,720	58,524	
11		Maintenance				
12	758	Maint. Supervision and Engineering	100,940	123,715	(22,775)	
14	759	Maint. Of Structures and Improvements	-	-	-	
15	760	Maint. Of Reservoirs and Tanks	(9,467)	14,966	(24,433)	
16	761	Maint. Of Transmission and Distribbut. Mains	126,076	13,559	112,517	
18	762	Maint. Of Fire Mains			-	
19	763	Maint. Of Services	67,829	49,669	18,160	
21	764	Maint. Of Meters	17,955	17,857	98	
22	765	Maint. Of Hydrants	11,050	6,311	4,739	
23	766	Maint. Of Miscellaneous Plant	-	35	(35)	
24		Total Transmission and Distribution Exp.	610,607	454,146	156,461	
25		V. Customer Account Expenses				
26		Operation				
27	771	Supervision	364,153	374,831	(10,678)	
29	772	Meter Reading Expenses	6,281	8,701	(2,420)	
30	773	Customer Records and Collection Expenses	111,686	170,974	(59,289)	
32	774	Miscellaneous Customer Accounting Expeses	387,105	624,335	(237,230)	
33	775	Uncollectible Accounts	17,612	17,348	264	
33	776	776 Cust Allocation In/Out	-	-	-	
34		Total Customer Accounts Expense	886,837	1,196,189	(309,352)	
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 **LIVERMORE****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	16,312	9,760	6,552
5	792	Office Supplies and Other Expenses	27,055	24,457	2,598
6	793	Property Insurance	-	-	-
7	794	Injuries and Damages	20,440	26,382	(5,942)
8	795	Employees Pensions and Benefits	938,317	990,611	(52,294)
9	796	Franchise Requirements	-	-	-
11	797	Regulatory Commission Expenses	-	-	-
12	798	Outside Service Employed	16,743	1,247	15,496
14	799	Miscellaneous General Expense	2,237,084	2,125,105	111,979
15		Maintenance			
16	805	Maintenance of General Plant	3,173	17,268	(14,095)
17		Total Administrative and General Expenses	3,259,123	3,194,829	64,293
18		VIII. Miscellaneous			
19	811	Rents	33,600	33,200	400
20	812	Admin. Exp. Transferred	(136,914)	(137,525)	611
20		Admin. Exp. Transferred - General Office			-
21	813	Duplicate Charges - CR			-
22		Total Miscellaneous	(103,314)	(104,325)	1,011
23		Total Operating Expenses	11,074,513	14,114,281	(3,039,768)

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	221,846.44	221,846.44	0.00		
25	State corporate Franchise Tax	(5,953.41)	(5,953.41)			
26	State Unemployment Tax	(1,769.83)	(1,769.83)			0.00
27	Other State and Local Taxes	154,668.70	154,668.70			
28	Federal Unemployment Tax	(680.70)	(680.70)			0.00
29	FICA	121,153.65	87,956.94			33,196.71
30	Other Federal Tax					
31	Federal Income Tax	921,737.00	921,737.00			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	62,132.59	62,132.59			
36						
37						
38						
39		1,473,134.44	1,439,937.73	0.00	0.00	33,196.71

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

LIV

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		Alameda Co Flood Control & Water Consv Dist: Ben & Bernice Mingoia						
17	Annual quantities purchased		1,775.0:	64.5	(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			

LIVERMORE 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>
Palm & Livermore	5-01	14-10	410	-	-	-
Chestnut W/O North P Street	8-01	10	276	83.6	256.4	5,251
East Avenue & Dolores Street	9-01	30-14	502	160.0	490.9	4,062
Fir East of Rincon	10-01	30-16	468	100.9	309.7	4,100
Fourth Street W/O Wood Street	12-01	30-16	515	0.1	0.2	3
Olivina bet. Bernal & Albatros	14-01	30-16	526	198.7	609.7	4,519
E. First bet. WPRR/ Junction	17-01	30-16	515	-	-	-
Elm bet. N & O Streets	19-01	30-16	465	-	-	-
E. Stanley E/O Arroyo Mocho	20-01	30-16	485	92.9	285.2	4,367
Olivina & Egret Road	24-01	30-16	500	84.4	259.1	3,590
	31-01	30-16	538	134.1	411.7	3,933
SUBTOTAL	11			854.7	2,623.0	29,825.2
PURCHASED WATER - LEASED WELL						
Ben & Bernice Mingoia	15-01	16	580	64.5	198.1	3,439
	1					
GRAND TOTAL	12			919.2	2,821.1	

CALIFORNIA WATER SERVICE COMPANY

LIVERMORE DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2014

SCHEDULE D - 2

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

23

Total District 13,890

C - Collection D - Distribution

LIV

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	Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____							
		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	Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____							Total All Lengths
		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	
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	NOT INCLUDING SERVICE PIPING								
		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	NOT INCLUDING SERVICE PIPING - Continued							Other Sizes (Specify Sizes)	Total All Sizes
		10	12	14	16	18	20			
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: 110-LIVERMORE

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"										
1 - 1/4"										
1 - 1/2"										
2"	325	1,396							467	2,188
2-3/8"										
2-1/2"										
3"		2,300			111		1,191			3,602
3-1/2"										
4"	14,672	12,837			358		12,837	1,341	4,361	46,406
4-1/2"										
5"							110			110
5-1/2"										
6"	302,456	15,191			338	260	8,013	26,439	81,376	434,073
7"							1,655			1,655
8"	266,818	586			962	190	1,480	37,894	100,513	408,443
9"										
10"	3,791	18					2,858			6,667
10-3/4"										
12"	105,619	1,176			974	677		81,156	813	190,415
12-3/4"										
14"										
15"								742		742
16"								5,828		5,828
17"										
18"		0								
19"										
20"										
21"										
22"										
24"		0								
26"										
27"								0		
30"										
33"										
36"										
37"										
42"										
Total	693,681	33,504			2,743	1,127	28,144	153,400	187,530	1,100,129

SCHEDULE D-4 Livermore
Number of Active Service Connections

	Metered-	Dec. 31	Flat Rate-	Dec. 31
	Prior	Current	Prior	Current
	Year	Year	Year	Year
Commercial (including domestic)	17765	17813		
Industrial	0	0		
Public Authorities	233	234		
Irrigation				
Other (specify)	15	12		
Sub-Total	18013	18059	0	0
Private Fire Connections			354	359
Public Fire Connections			2125	2125
Totals	18013	18059	2479	2484

LIVERMORE

SCHEDULE D-5

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

Size	Meters	Services
5/8 -in.	13,535	
3/4 - in.		5,807
1 - in.	5,195	11,709
1 1/4 - in.		
1 1/2 - in.	262	5
2 - in.	258	854
2 1/2 - in.		
3 - in.	54	
4 - in.	14	95
5 - in.		
6 - in.	4	207
8 - in.	1	259
10 - in.		7
12 - in.		8
16 - in.		
18 - in.		
other		6
misc		
Totals	19,323	18,957

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	3
3. Used, after repair	29
4. Found fast, requiring billing adjustment	
B. Number of Meters in Service Since Last Test	
1. Ten Years or Less	8,175
2. More than 10, but less than 15 years	3,078
3. More than 15 years	7,100

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

Classification Of Service	During Current Year							
	Jan	Feb	Mar	Apr	May	Jun	Sub-total	
Commercial	236	206	173	204	271	344	1434	
Industrial							0	
Public Authority	11	12	18	18	28	40	127	
Irrigation							0	
Other water utilities							0	
Reclaimed							0	
Other		1			1	1	3	
Total	247	219	191	222	300	385	1564	

Classification Of Service	During Current Year							Total	Total Prior Yr
	Jul	Aug	Sep	Oct	Nov	Dec	Sub-total		
Commercial	351	339	348	286	242	191	1757	3191	4214
Industrial							0	0	0
Public Authority	42	36	33	29	23	9	172	299	454
Irrigation							0	0	4
Other water utilities							0	0	0
Reclaimed							0	0	0
Other	1	1		1			3	6	4
Total	394	376	381	316	265	200	1932	3496	4676

Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet Total Acres Irrigated: Total Population Served: 56,726

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)	1,611.06
		141,244.84
100.3. Construction work in progress	(G)	65,667.48
		3,052,482.40
241. Advances for construction		-8,737,285.05
265. Contributions in aid of construction		-3,080,193.76

(G) General Office Allocation

SIGNATURE

District Management

Name of District Manager Frank Vallejo

Address 195 So. "N" St., Livermore, CA 94550-4350

Telephone 925-447-4900

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.

Livermore

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)	1,611.06
		141,244.84
100.3. Construction work in progress	(G)	65,667.48
		3,052,482.40
241. Advances for construction		-8,737,285.05
265. Contributions in aid of construction		-3,080,193.76

(G) General Office Allocation

SIGNATURE

District Management

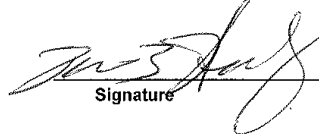
Name of District Manager Frank Vallejo

Address 195 So. "N" St., Livermore, CA 94550-4350

Telephone 925-447-4900

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.

Livermore


Signature

Vice President & Corporate Controller

Title

March 25, 2015
Date

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