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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

Mountain View & Santa Clara

Los Altos

Sunnyvale

Name of District: Los Altos Suburban

Location: Cupertino Santa Clara
(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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 Bus. Unit: CWSCO
 Dept: LOS ALTOS SUBURBAN

ANALYSIS OF UTILITY PLANT
 December/31/2014

Page No. 11
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Acct	Description	Beg of YR bal	Additions	Retirements	Other	End of YR
I. INTANGIBLE PLANT						
301	ORGANIZATION	15,613.15				15,613.15
302	FRANCHISES AND CONSENTS	18,703.89				18,703.89
303	OTHER INTANGIBLE PLANT	179,479.82				179,479.82
	TOTAL INTANGIBLE PLANT	213,796.86				213,796.86
II. LAND PLANT						
306	LAND AND LAND RIGHTS	3,303,951.67				3,303,951.67
III. SOURCE OF SUPPLY PLANT						
311	STRUCTURES AND IMPROVEMENTS	2,581.45				2,581.45
312	COLLECTING AND IMPOUNDING RES	63,633.82				63,633.82
313	LAKE, RIVER AND OTHER INTAKES	0.00				0.00
315	WELLS	1,140,338.34				1,140,338.34
316	SUPPLY MAINS	16,585.14				16,585.14
	TOTAL SOURCE OF SUPPLY PLANT	1,223,138.75				1,223,138.75
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	2,908,897.58	313,431.49	-219.41		3,222,109.66
3211	PAVEMENT	174,833.00				174,833.00
324	PUMPING EQUIPMENT	7,060,917.26	1,262,582.00	-12,349.12		8,311,150.14
3241	SYS CONTROL COMPUTER EQUIP	1,008,287.70	105,974.30			1,114,262.00
325	OTHER PUMPING PLANT	4,172.28				4,172.28
	TOTAL PUMPING PLANT	11,157,107.82	1,681,987.79	-12,568.53		12,826,527.08
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	135,632.36				135,632.36
332	WATER TREATMENT EQUIPMENT	1,310,320.98				1,310,320.98
	TOTAL WATER TREATMENT PLANT	1,445,953.34				1,445,953.34
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	799,133.06	259,822.47			1,058,955.53
3411	PAVEMENT	58,963.23				58,963.23
342	RESERVOIRS AND TANKS	4,284,995.02	384,420.32	-713.05		4,668,702.29
3421	TANK PAINTING	2,664,790.52	226.11			2,665,016.63
343	TRANS AND DIST MAINS	32,805,686.96	799,498.54	-1,497.50		33,603,688.00
344	FIRE MAINS	0.00				0.00
345	SERVICES	11,121,294.54	1,160,010.14	-4,856.81		12,276,447.87
346	METERS	4,025,792.10	182,609.72	-1,623.08		4,206,778.74
348	HYDRANTS	3,631,341.30	152,953.07	-3,267.34		3,781,027.03
	TOTAL TRANS AND DIST PLANT	59,391,996.73	2,939,540.37	-11,957.78		62,319,579.32
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	306,710.84				306,710.84
3711	PAVEMENT	0.00				0.00
3720	OFFICE FURNITURE AND EQUIPMENT	106,293.66		-10,792.19		95,501.47
3721	OFFICE EQUIPMENT - COMPUTERS	64,635.61				64,635.61
3722	COMPUTER SOFTWARE	3,094.33				3,094.33
373	TRANSPORTATION EQUIPMENT	739,985.93	26,741.44			766,727.37
374	STORES EQUIPMENT	55,804.86				55,804.86
375	LABORATORY EQUIPMENT	5,428.01				5,428.01
376	COMMUNICATION EQUIPMENT	40,718.29				40,718.29
377	POWER OPERATED EQUIPMENT	11,414.84	13,047.97			24,462.81
378	TOOLS, SHOP AND GARAGE EQUIP	555,299.87	26,175.67	-4,574.32		576,901.22
379	OTHER GENERAL PLANT	2,356.20				2,356.20
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	1,891,742.44	65,965.08	-15,366.51		1,942,341.01
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	4,091.88				4,091.88
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	3,716,162.28	478,325.24	-261,048.13	-1,606.02	3,931,833.38
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	3,720,254.16	478,325.24	-261,048.13	-1,606.02	3,935,925.26
	TOTAL UTILITY PLANT IN SERVICE	82,347,941.77	5,165,818.48	-300,940.95	-1,606.02	87,211,213.29

CALIFORNIA WATER SERVICE COMPANY
DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2014
SCHEDULE A-1d
LOS ALTOS 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	\$ 80,021,546.2	\$ 75,451,558.8
4	GENERAL OFFICE PRORATE	\$ 3,949,218.9	\$ 3,561,168.6
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)	\$ 83,970,765.1	\$ 79,012,727.4
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION		
9	PLANT IN SERVICE	\$ 28,789,201.0	\$ 24,759,406.3
10	GENERAL OFFICE PRORATE	\$ 1,664,375.3	\$ 1,379,881.3
11	TOTAL ACCUMULATED DEPRECIATION (= Line 9 + Line 10)	\$ 28,453,576.3	\$ 26,139,087.6
12	LESS OTHER RESERVES		
13	DEFERRED INCOME TAXES	\$ 7,582,599.2	\$ 6,889,208.5
14	DEFERRED ITC	\$ 83,712.3	\$ 87,895.4
15	GENERAL OFFICE PRORATE	\$ 351,288.5	\$ 197,153.2
16	TOTAL OTHER RESERVES (= Line 13 + Line 14 + Line 15)	\$ 8,017,579.9	\$ 7,174,257.1
17	LESS ADJUSTMENTS		
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$ 8,804,793.5	\$ 7,947,066.8
19	ADVANCES FOR CONSTRUCTION	\$ 1,779,867.2	\$ 1,830,207.5
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$ 754,239.5	\$ 760,588.7
21	TOTAL ADJUSTMENTS (= Line 18 + Line 19 - Line 20)	\$ 9,830,421.2	\$ 9,016,685.6
22	ADD MATERIALS AND SUPPLIES	\$ 318,032.9	\$ 313,644.7
23	ADD ADOPTED WORKING CASH (= Line 37)	\$ 408,900.0	\$ 443,700.0
24	TOTAL DISTRICT RATE BASE	\$ 38,396,120.5	\$ 37,440,041.7
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)	\$ 18,958,429.3	\$ 20,387,616.5
28	Purchased Power & Commodity for Resale*	\$ 6,382,074.7	\$ 8,542,604.1
29	Meter Revenues: Bimonthly Billing	\$ 4,367,590.1	\$ 4,320,022.3
30	Other Revenues: Flat Rate Monthly Billing	\$ 25,798.6	\$ 21,474.7
31	Total Revenues (Line 30 + Line 31)	\$ 4,393,388.7	\$ 4,341,497.1
32	Ratio - Flat Rate to Total Revenues (= Line 31 / Line 32)	0.59%	0.49%
33	5/24 x Line 28 x (100% - Line 33)	\$ 3,926,479.7	\$ 4,226,410.7
34	1/24 x Line 28 x Line 33	\$ 4,638.6	\$ 4,201.9
35	1/12 x Line 29	\$ 531,839.6	\$ 711,883.7
36	Operational Cash Requirement (= Line 34 + Line 35 - Line 36)	\$ 4,462,957.9	\$ 4,942,496.3
37	Total Adopted	\$ 408,900.0	\$ 443,700.0

SCHEDULE A-3

LOS ALTOS

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)	1,456,552.31			
			25,432,881.76	183,494.41	0.00	0.00
2	Add: Credits to reserves during year					
3	a) Charged to account No. 503	(G)	337,926.32			
			1,967,284.00			
4	b) Charged to account No. 265		365,076.58			
5	c) Charged to clearing accounts	(G)	15,982.47			
			64,687.08			
6	d) Salvage recovered	(G)	0.00			
			0.00			
7	e) All other credits	(G)	(11,702.38)			
		(A)	0.00	(B) 2,923.34		
8	Total Credits		2,739,254.07	2,923.34		
9	Deduct: Debits to reserves during year					
10	a) Book cost of property retires	(G)	261,048.13			
			39,892.82			
11	b) Cost of removal	(G)	577.80			
			29,719.18			
12	c) All other debits	(G)	(8,713.11)			
			0.00			
13	Total Debits		322,524.82			
14	Balances in reserves at end of year		29,306,163.32	186,417.75	0.00	0.00
15	State method of determining depreciation charges:		Straight Line Remaining Life Method & Liberalized			
16						
17	(A) Depreciation on Intracompany transfers		(B) Amortization charged to 50% (G) General Office Allocation			
18	Report depreciation in Federal Tax Return for year:		1,150,972.17			
19	Indicate nature of these items and accounts affected					
20			(See Schedule A-3a opposite)			



Report ID: CWW406-

ANNUAL REPORT FOR DEPRECIATION

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Analysis of Depreciation Reserve - Account no 250

Run Date: 2/10/2015

Schedule A-3A

Run Time: 3:22:24 PM

Dept: LOS ALTOS SUBURBAN

ACCOUNT	BEGIN		PROVISIONS	RETIREMENT	SALVAGE	COST TO		END
	BALANCE					REMOVE	OTHER	
I. SOURCE OF SUPPLY PLANT								
3110 STRUCTURES AND IMPROVEMENTS	624.58		55.63	0.00	0.00	0.00	0.00	680.21
3120 COLLECTING AND IMPOUNDING RES	68,173.39		2,222.40	0.00	0.00	0.00	0.00	70,395.79
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	611,401.30		32,870.26	0.00	0.00	0.00	0.00	644,271.56
3160 SUPPLY MAINS	18,740.86		459.45	0.00	0.00	0.00	0.00	19,200.31
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	698,940.13		35,607.74	0.00	0.00	0.00	0.00	734,547.87
II. PUMPING PLANT								
3210 STRUCTURES AND IMPROVEMENTS	795,794.84		253,526.30	-219.41	0.00	0.00	0.00	1,049,101.73
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	1,469,042.98		193,292.62	-12,349.12	0.00	0.00	0.00	1,649,986.48
3241 SYSTEM CONTROL COMPUTER EQUIP	77,879.85		27,601.93	0.00	0.00	0.00	0.00	105,481.78
3250 OTHER PUMPING PLANT	1,022.45		118.58	0.00	0.00	0.00	0.00	1,141.03
TOTAL PUMPING PLANT	2,343,740.12		474,539.43	-12,568.53	0.00	0.00	0.00	2,895,711.02
III. WATER TREATMENT PLANT								
3310 STRUCTURES AND IMPROVEMENTS	8,382.00		3,778.45	0.00	0.00	0.00	0.00	12,160.45
3320 WATER TREATMENT EQUIPMENT	367,130.21		37,114.81	0.00	0.00	0.00	0.00	404,245.02
TOTAL WATER TREATMENT PLANT	375,512.21		40,893.26	0.00	0.00	0.00	0.00	416,405.47
IV. TRANS AND DIST PLANT								
3410 STRUCTURES AND IMPROVEMENTS	191,040.82		16,068.20	0.00	0.00	0.00	0.00	207,109.02
3420 RESERVOIRS AND TANKS	2,661,251.63		167,400.46	-713.05	0.00	0.00	0.00	2,827,939.04
3421 TANK PAINTING	216,144.54		238,676.39	0.00	0.00	0.00	0.00	454,820.93
3430 TRANS AND DIST MAINS	11,116,780.91		670,602.93	-1,497.50	0.00	-6,937.07	0.00	11,778,949.27
3440 FIRE MAINS	11,242.92		0.00	0.00	0.00	0.00	0.00	11,242.92
3450 SERVICES	4,816,338.20		417,882.61	-4,856.81	0.00	-3,507.07	0.00	5,225,876.93
3460 METERS	1,318,506.82		151,691.91	-1,623.08	0.00	0.00	0.00	1,468,575.65
3470 METER INSTALLATIONS	0.00		0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	928,261.92		70,145.37	-3,267.34	0.00	-19,275.04	0.00	975,864.91
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	21,259,587.76		1,732,467.87	-11,957.78	0.00	-29,719.18	0.00	22,950,378.67
V. GENERAL PLANT								
3710 STRUCTURES AND IMPROVEMENTS	168,262.07		5,564.24	0.00	0.00	0.00	0.00	173,826.31
3720 OFFICE FURNITURE AND EQUIP	-4,254.42		2,703.44	-10,792.19	0.00	0.00	0.00	-12,343.17
3721 OFFICE EQUIPMENT - COMPUTERS	19,811.38		-2,239.62	0.00	0.00	0.00	0.00	17,571.76
3722 OFFICE EQUIPMENT - SOFTWARE	-173.52		-194.14	0.00	0.00	0.00	0.00	-367.66
3730 TRANSPORTATION EQUIPMENT	385,904.08		64,687.08	0.00	0.00	0.00	0.00	450,591.16
3740 STORES EQUIPMENT	1,376.32		643.15	0.00	0.00	0.00	0.00	2,019.47
3750 LABORATORY EQUIPMENT	2,018.97		336.12	0.00	0.00	0.00	0.00	2,355.09
3760 COMMUNICATION EQUIPMENT	23,825.11		1,141.48	0.00	0.00	0.00	0.00	24,966.59
3770 POWER OPERATED EQUIPMENT	9,334.04		247.18	0.00	0.00	0.00	0.00	9,581.22
3780 TOOLS, SHOP AND GARAGE EQUIP	146,226.02		28,829.30	-4,574.32	0.00	0.00	0.00	170,481.00
3790 OTHER GENERAL PLANT	-1,321.04		118.75	0.00	0.00	0.00	0.00	-1,202.29
3800 LEASED PROPERTY	0.00		0.00	0.00	0.00	0.00	0.00	0.00
3900 OTHER TANGIBLE PROPERTY	4,092.53		0.00	0.00	0.00	0.00	0.00	4,092.53
3910 WATER PLANT PURCHASE	0.00		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL PLANT	755,101.54		101,836.98	-15,366.51	0.00	0.00	0.00	841,572.01
GO PLANT ALLOCATION	1,456,532.31		353,908.79	-261,048.13	8,803.02	-577.80	-89.91	1,557,548.28
TOTAL DEPRECIATION	26,889,434.07		2,739,254.07	-300,940.95	8,803.02	-30,296.98	-89.91	29,306,163.32

LOS ALTOS SUBURBAN

SCHEDULE B-1

		OPERATING REVENUES - CLASS A WATER		UTILITIES	
LN NO	ACCT NO	ACCOUNT (A)	AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
22		I. Water Service Revenues			
23	601	Metered Sales to General Customers			
24		601.1 Commercial Sales	19,818,343	20,300,141	(481,798)
25		601.2 Industrial Sales	4,373,812	4,307,249	66,564
26		601.3 Sales to Public Authorities	1,078,271	1,006,894	71,377
27		Sub-Total	<u>25,270,427</u>	<u>25,614,284</u>	<u>(343,858)</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	229,939	176,755	53,184
38	605	Public Fire Protection Service	5,626	4,229	1,397
39	606	Sales To Other Water Utilities For Resale	-	-	-
42	609	Other Sales or Service	199,579	20,784	178,795
43		Sub-Total	<u>435,144</u>	<u>201,768</u>	<u>233,375</u>
44		Total Water Service Revenue	<u>25,705,570</u>	<u>25,816,053</u>	<u>(110,482)</u>
46		II. Other Water Revenues			
47	611	Miscellaneous Service Revenue	63,305	66,460	(3,155)
48	612	Rent From Water Property	-	-	-
50	614	Other Water Revenues	289,745	157,578	132,167
51		Total Other Water Revenues	<u>353,050</u>	<u>224,038</u>	<u>129,012</u>
52		III. Water Revenue Adjustment Mechanism Offsets			
53		WRAM / MCBA Adjustmets	549,002	602,152	(53,150)
54		WRAM/MCBA Interest	641	636	5
54		Conservation Revenue Billed	(93,139)	(465,048)	371,909
55		Total WRAM Adjustments	<u>456,503</u>	<u>137,740</u>	<u>318,763</u>
56		Total Operating Revenues	<u>26,515,124</u>	<u>26,177,831</u>	<u>337,293</u>

7 LOS ALTOS SUBURBAN

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	9,452		31,545	(22,094)
5	702	Operation Labor and Expense	-		-	-
6	703	Miscellaneous Expense	4,418,593		3,276,573	1,142,020
7	704	Purchased Water	5,222,261		7,617,622	(2,395,360)
8		Maintenance				
9	706	Maint. Supervision and Engineering	578		4,858	(4,280)
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	28,324		185	28,139
17	712	Maint. Of Supply Mains	-		-	-
18	713	Maint. Of Other Source of Supply Plant	49		176	(127)
19		Total Source of Supply Expenses	9,679,257		10,930,960	(1,251,703)
20		II. Pumping Expenses				
21		Operation				
22	721	Operation Supervision and Engineering	277,854		295,443	(17,589)
24	722	Power Production Labor and Expenses	-		-	-
26	723	Fuel For Power Production	1,048		-	1,048
27	724	Pumping Labor and Expenses	25,414		33,695	(8,282)
28	725	Miscellaneous Expenses	50,168		37,595	12,573
29	726	Fuel or Power Purchased For Pumping	1,159,923		925,278	234,644
30		Maintenance				
31	729	Maint. Supervision and Engineering	82,714		88,563	(5,849)
33	730	Maint. Of Structures and Improvements	5,093		5,854	(761)
34	731	Maint. Of Power Production Equipment	-		-	-
35	732	Maint. Of Pumping Equipment	34,146		42,951	(8,805)
36	733	Maint. Of Other Pumping Equipment	2,072		1,915	157
37		Total Pumping Expenses	1,638,431		1,431,294	207,137
38		III. Water Treatment Expenses				
39		Operation				
40	741	Operation Supervision and Engineering	144,739		104,605	40,135
42	742	Operation Labor and Expenses	75,982		78,957	(2,974)
43	743	Miscellaneous Expenses	76,934		23,997	52,937
44	744	Chemicals and Filtering Materials	41,156		83,442	(42,287)
44	745	Water Treatment Alloc In/Out	-		-	-
45		Maintenance				
46	746	Maint. Supervision and Engineering	4,740		4,949	(209)
48	747	Maint. Of Structures and Improvements	-		-	-
49	748	Maint. Of Water Treatment Equipment	11,628		13,712	(2,084)
50		Total Water Treatment Expenses	355,179		309,662	45,517

LOS ALTOS SUBURBAN

SCHEDULE B-2

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	312,425		345,479	(33,053)
5	752	Storage Facilities Expenses	110,515		103,008	7,507
7	753	Transmission and Distribution Lines	66,997		64,524	2,474
8	754	Meter Expenses	12,163		8,669	3,494
9	755	Customer Installation Expenses	13,957		10,834	3,123
10	756	Miscellaneous	98,336		109,989	(11,653)
11		Maintenance				
12	758	Maint. Supervision and Engineering	202,166		247,643	(45,477)
14	759	Maint. Of Structures and Improvements	-		-	-
15	760	Maint. Of Reservoirs and Tanks	9,484		8,382	1,102
16	761	Maint. Of Transmission and Distribbut. Mains	253,541		239,225	14,316
18	762	Maint. Of Fire Mains				-
19	763	Maint. Of Services	99,240		102,530	(3,290)
21	764	Maint. Of Meters	14,245		7,583	6,662
22	765	Maint. Of Hydrants	11,972		3,329	8,643
23	766	Maint. Of Miscellaneous Plant	231		27	204
24		Total Transmission and Distribution Exp.	1,205,272		1,251,220	(45,948)
25		V. Customer Account Expenses				
26		Operation				
27	771	Supervision	383,278		373,011	10,267
29	772	Meter Reading Expenses	9,997		6,881	3,116
30	773	Customer Records and Collection Expenses	167,996		140,106	27,891
32	774	Miscellaneous Customer Accounting Expeses	291,871		732,880	(441,009)
33	775	Uncollectible Accounts	6,469		8,900	(2,431)
33	776	776 Cust Allocation In/Out	-		-	-
34		Total Customer Accounts Expense	859,610		1,261,778	(402,167)
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 LOS ALTOS SUBURBAN

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	-	9,974	(9,974)
5	792	Office Supplies and Other Expenses	37,630	36,169	1,460
6	793	Property Insurance	-	-	-
7	794	Injuries and Damages	34,865	49,546	(14,681)
8	795	Employees Pensions and Benefits	1,376,037	1,583,843	(207,805)
9	796	Franchise Requirements	-	-	-
11	797	Regulatory Commission Expenses	1,885	5,048	(3,164)
12	798	Outside Service Employed	9,671	11,871	(2,200)
14	799	Miscellaneous General Expense	2,816,070	2,580,641	235,429
15		Maintenance			
16	805	Maintenance of General Plant	310	1,382	(1,072)
17		Total Administrative and General Expenses	4,276,468	4,278,475	(2,007)
18		VIII. Miscellaneous			
19	811	Rents	75,145	73,205	1,940
20	812	Admin. Exp. Transferred	(110,261)	(119,687)	9,426
20		Admin. Exp. Transferred - General Office			-
21	813	Duplicate Charges - CR			-
22		Total Miscellaneous	(35,116)	(46,482)	11,366
23		Total Operating Expenses	17,979,103	19,416,906	(1,437,803)

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	505,499.64	505,499.64	0.00		
25	State corporate Franchise Tax	(7,937.88)	(7,937.88)			
26	State Unemployment Tax	(2,672.38)	(2,672.38)			0.00
27	Other State and Local Taxes	347,205.54	347,205.54			
28	Federal Unemployment Tax	(1,027.83)	(1,027.83)			0.00
29	FICA	177,864.43	128,665.26			49,199.17
30	Other Federal Tax					
31	Federal Income Tax	1,228,982.66	1,228,982.66			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	82,843.46	82,843.46			
36						
37						
38						
39		2,330,757.65	2,281,558.47	0.00	0.00	49,199.17

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

LAS

**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	Santa Clara Valley Water Dist: San Jose Water Company							
17	Annual quantities purchased	2,229.1:	10.2		(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			

LOS ALTOS - SUBURBAN 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>
Sunnyvale-Saratoga Road S/O Crescent	1-01	14	620	20.0	61.4	1,000
Sunnyvale-Saratoga Road S/O Crescent	1-02	16	620	0.0	0.0	0
Bryant Ave. E/O Grant	6-02	30-16	620	0.0	0.0	0
Sunshine Drive S/O Springer	4-01	14	600	0.0	0.0	0
Sunshine Drive S/O Springer	4-02	12	425	0.0	0.0	0
Newcastle Drive & Coleen Drive	15-01	14	700	54.3	166.6	3,469
End of Levin Ave.	17-01	30-16	685	323.6	993.1	6,195
Brookmill Road S/O Ravenswood	18-02	30-16	630	243.3	746.5	6,692
Jacqueline opposite Lillian	20-01	30-16	640	0.0	0.0	0
Warner S/O Fremont	21-01	30-16	640	233.8	717.4	7,624
Oak Ave. W/O Truman Ave.	22-01	30-16	639	0.0	0.0	0
Greenleaf Drive E/O Beardon	24-01	30-16	875	48.0	147.3	2,777
Crescent E/O Spalding Ave., Sunnyvale	25-01	30-16	708	73.2	224.6	1,255
Fremont Road & Cordilleras Ave.	27-01	30-16	780	127.1	390.0	1,949
E/S Wolfe Road S/O Stevens Creek Road	29-01	16	830	0.0	0.0	0
W/S Hollenbeck Ave @ Conway Road	30-01	30-16	845	130.3	399.9	2,220
S/O Fremont Road & E/O Selo Drive	31-01	30-16	840	252.4	774.7	4,379
S/S Oak Ave. @ Stevens Creek Road	32-01	30-16	692	0.7	2.2	10
Portal Ave. & Junipero Serra Freeway	34-01	30-16	750	43.0	132.1	1,001
	34-02			358.7	1,100.9	5,492
Dierick Drive - West end Mountain View	39-01	14	402	14.0	43.0	676
Griffin & Fremont Roads	104-02	30-16	515	78.9	242.0	2,233
West Valencia Drive opposite Jardin	115-01	12	470	4.9	15.0	9
Sunkist Lane S/O Almond	116-01	30-16	695	25.6	78.5	1,089
Distel Drive off Alvarado Ave.	119-03		504	0.5	1.5	21
Portola Ave. & Pleasant Way	121-02	12	300	0.7	2.1	41
End of Van Buren Ave.	123-01	12	569	0.2	0.6	17
SUBTOTAL	27			2,033.2	6,239.5	48,146
GRAND TOTAL	27			2,033.2	6,239.5	

CALIFORNIA WATER SERVICE COMPANY

LOS ALTOS - SUBURBAN DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2014

SCHEDULE D - 2

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

46

Total District

14,616

C - Collection D - Distribution

LAS

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: 111-LOS ALTOS SUBURBAN

Pipe Size	Asbestos Cement	Cast Iron	Concrete Cylinder	Copper Tubing	Steel Standard	Steel Cement Lined	Steel Other	Ductile Iron	Plastic Pipe	Total
3/4"				63	6,971					7,034
1"				797	16,859					17,656
1 - 1/4"										
1 - 1/2"					6,124					6,124
2"		4,610			21,799				298	26,707
2-3/8"										
2-1/2"					2,458		3,214			5,672
3"		600			9,451		809			10,860
3-1/2"										
4"	169,826	76,122			469	3,147	16,310	371	13,615	279,860
4-1/2"										
5"					2,088					2,088
5-1/2"										
6"	522,802	51,155			9,067	4,868	19,784	21,472	34,232	663,380
7"										
8"	287,015	5,215			2,568	4,348	12,178	16,289	37,208	364,821
9"										
10"	9,152	260			164		13,985		3	23,564
10-3/4"										
12"	57,403	78			1,554	5,896		14,511		79,442
12-3/4"										
14"	10,612		345		168	192				11,317
15"								12,198		12,198
16"	1,856		3,462		48				557	5,923
17"										
18"		0	13,715		50	22,803				36,568
19"										
20"	3,077									3,077
21"										
22"										
24"		405	17,632							18,037
26"										
27"								0		
30"										
33"										
36"										
37"										
42"										
Total	1,061,743	138,445	35,154	860	79,838	41,254	66,280	64,841	85,913	1,574,328

SCHEDULE D-4

LAS

Number of Active Service Connections

	Metered-	Dec. 31	Flat Rate-	Dec. 31
	Prior	Current	Prior	Current
	Year	Year	Year	Year
Commercial (including domestic)	18157	18239		
Industrial	4	4		
Public Authorities	203	204		
Irrigation				
Other (specify)	31	30		
Sub-Total	18395	18477	0	0
Private Fire Connections			388	398
Public Fire Connections			1899	1905
Totals	18395	18477	2287	2303

SCHEDULE D-5

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

Size	Meters	Services
5/8 -in.	14,066	
3/4 - in.	1	7,236
1 - in.	4,415	9,872
1 1/4 - in.		
1 1/2 - in.	661	51
2 - in.	635	999
2 1/2 - in.		
3 - in.	123	3
4 - in.	28	278
5 - in.		
6 - in.	5	149
8 - in.		68
10 - in.		11
12 - in.		
16 - in.		
18 - in.		
other	3	11
misc		
Totals	19,937	18,678

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	1
3. Used, after repair	26
4. Found fast, requiring billing adjustment	
B. Number of Meters in Service Since Last Test	
1. Ten Years or Less	8,963
2. More than 10, but less than 15 years	2,595
3. More than 15 years	7,070

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

Classification Of Service	During Current Year							Sub-total	Total	Total Prior Yr
	Jan	Feb	Mar	Apr	May	Jun	Dec			
Commercial	366	297	251	315	431	548	2208	5098	5684	
Industrial			1	1	1	1	4	8	8	
Public Authority	11	11	8	11	23	30	94	228	232	
Irrigation							0	0	0	
Other water utilities							0	0	0	
Reclaimed							0	0	0	
Other	4			2	2	7	15	42	6	
Total	381	308	260	329	457	586	2321	5376	5930	

Classification Of Service	During Current Year							Sub-total	Total	Total Prior Yr
	Jul	Aug	Sep	Oct	Nov	Dec				
Commercial	588	599	577	455	378	293	2890	5098	5684	
Industrial			1		2	1	4	8	8	
Public Authority	34	31	29	19	14	7	134	228	232	
Irrigation							0	0	0	
Other water utilities							0	0	0	
Reclaimed							0	0	0	
Other		13	1	13			27	42	6	
Total	622	643	608	487	394	301	3055	5376	5930	

Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet Total Acres Irrigated: Total Population Served: 68,405

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)	2,148.07
		328,135.35
100.3. Construction work in progress	(G)	87,556.64
		3,948,616.67
241. Advances for construction		-1,724,556.19
265. Contributions in aid of construction		-9,298,383.98

(G) General Office Allocation

SIGNATURE

District Management

Name of District Manager Ron Richardson

Address 949 "B" St., Los Altos, CA 94024-6002

Telephone 650-917-0152

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.

Los Altos Suburban

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)	2,148.07
		328,135.35
100.3. Construction work in progress	(G)	87,556.64
		3,948,616.67
241. Advances for construction		-1,724,556.19
265. Contributions in aid of construction		-9,298,383.98

(G) General Office Allocation

SIGNATURE

District Management

Name of District Manager Ron Richardson

Address 949 "B" St., Los Altos, CA 94024-6002

Telephone 650-917-0152

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.

 Los Altos Suburban


Signature

 Vice President & Corporate Controller
Title

 March 25, 2015
Date

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