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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: Mid-Peninsula Location: San Carlos San Mateo
(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: MID PENINSULA

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			259.00	259.00
302	FRANCHISES AND CONSENTS	702.39				702.39
303	OTHER INTANGIBLE PLANT	948,516.19				948,516.19
	TOTAL INTANGIBLE PLANT	949,218.58			259.00	949,477.58
II. LAND PLANT						
306	LAND AND LAND RIGHTS	268,387.30				268,387.30
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	139,093.35				139,093.35
316	SUPPLY MAINS	7,203.27				7,203.27
	TOTAL SOURCE OF SUPPLY PLANT	146,296.62				146,296.62
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	1,054,468.51	267,620.40	-23,824.56		1,298,264.35
3211	PAVEMENT	52,456.44				52,456.44
324	PUMPING EQUIPMENT	4,826,744.02	784,172.59	-14,006.65		5,596,909.96
3241	SYS CONTROL COMPUTER EQUIP	1,024,877.72	456,426.90	-117,626.98		1,363,677.64
325	OTHER PUMPING PLANT	3,595.45				3,595.45
	TOTAL PUMPING PLANT	6,962,142.14	1,508,219.89	-155,458.19		8,314,903.84
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	0.00				0.00
332	WATER TREATMENT EQUIPMENT	3,182.83				3,182.83
	TOTAL WATER TREATMENT PLANT	3,182.83				3,182.83
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	346,369.90				346,369.90
3411	PAVEMENT	128,244.14				128,244.14
342	RESERVOIRS AND TANKS	5,773,235.53	134,262.96	-2,047.56		5,905,450.93
3421	TANK PAINTING	2,969,914.33	8,125.45			2,978,039.78
343	TRANS AND DIST MAINS	52,171,900.40	3,711,848.59	-244,136.14		55,639,612.85
344	FIRE MAINS	0.00				0.00
345	SERVICES	18,762,468.41	1,423,528.27	-8,943.07		20,177,053.61
346	METERS	8,285,440.82	547,314.62	-27,480.40		8,805,275.04
348	HYDRANTS	5,727,502.60	509,611.44	-12,121.71		6,224,992.33
	TOTAL TRANS AND DIST PLANT	94,165,076.13	6,334,691.33	-294,728.88		100,205,038.58
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	453,555.16	5,437.47			458,992.63
3711	PAVEMENT	13,971.54				13,971.54
3720	OFFICE FURNITURE AND EQUIPMENT	67,491.38		-121.42		67,369.96
3721	OFFICE EQUIPMENT - COMPUTERS	10,457.48	3,270.17			13,727.65
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	330,295.03		-48,165.32		282,129.71
374	STORES EQUIPMENT	53,523.17	54,400.98	-2,416.74		105,507.41
375	LABORATORY EQUIPMENT	2,286.32				2,286.32
376	COMMUNICATION EQUIPMENT	42,352.62				42,352.62
377	POWER OPERATED EQUIPMENT	7,020.80				7,020.80
378	TOOLS, SHOP AND GARAGE EQUIP	78,956.30	14,839.11	-16,992.35		76,803.06
379	OTHER GENERAL PLANT	4,553.31				4,553.31
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	1,064,463.11	77,947.73	-67,695.83		1,074,715.01
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	520.74				520.74
391	UTILITY PLANT PURCHASED	2,499.50				2,499.50
	DIST GO PLANT ALLOCATION	5,582,926.04	718,605.45	-392,182.12	-2,412.78	5,906,936.59
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	5,585,946.28	718,605.45	-392,182.12	-2,412.78	5,909,956.83
	TOTAL UTILITY PLANT IN SERVICE	109,144,712.99	8,639,464.40	-910,065.02	-2,153.78	116,871,958.59



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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	259.00				0.00
302	FRANCHISES AND CONSENTS	0.00				0.00
303	OTHER INTANGIBLE PLANT	0.00				0.00
	TOTAL INTANGIBLE PLANT	259.00			-259.00	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	259.00		0.00	-259.00	0.00

CALIFORNIA WATER SERVICE COMPANY

DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2014

SCHEDULE A-1d

BAYSHORE DISTRICT RATE BASE AND WORKING CASH

Bayshore is now Mid-Peninsula and South San Francisco Filed under South San Francisco

Line
No.

Title of Account

Balance

12/31/2014

Balance

12/31/2013

SCHEDULE A-3

MID-PENINSULA

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)	2,188,231.63					
			39,662,900.75		219,982.19		0.00	0.00
2	Add: Credits to reserves during year							
3	a) Charged to account No. 503	(G)	507,679.02					
			2,514,557.00					
4	b) Charged to account No. 265		232,087.36					
5	c) Charged to clearing accounts	(G)	24,011.05					
			12,620.08					
6	d) Salvage recovered	(G)	0.00					
			0.00					
7	e) All other credits	(G)	30,581.15					
			0.00	(B)	47,424.13			0.00
8	Total Credits		3,321,535.66		47,424.13			0.00
9	Deduct: Debits to reserves during year							
10	a) Book cost of property retires	(G)	392,182.12					
			517,882.90					
11	b) Cost of removal	(G)	586.08					
			4,004.43					
12	c) All other debits	(G)	(13,090.03)			(C)	0.00	
			(2,552.00)					
13	Total Debits		899,013.50				0.00	
14	Balances in reserves at end of year		44,273,654.54		267,406.32		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:		1,183,908.97					
19	Indicate nature of these items and accounts affected							
20			(See Schedule A-3a opposite)					



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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: MID PENINSULA

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 RBS	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	32,131.08	4,521.69	0.00	0.00	0.00	0.00	36,652.77
3160 SUPPLY MAINS	9,531.42	136.43	0.00	0.00	0.00	0.00	9,667.85
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	41,662.50	4,658.12	0.00	0.00	0.00	0.00	46,320.62
II. PUMPING PLANT							
3210 STRUCTURES AND IMPROVEMENTS	412,465.02	57,896.97	-23,824.56	0.00	0.00	0.00	446,537.43
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	1,440,827.74	111,658.69	-14,006.65	0.00	0.00	0.00	1,538,479.78
3241 SYSTEM CONTROL COMPUTER EQUIP	-32,636.88	23,708.87	-117,626.98	0.00	0.00	0.00	-126,554.99
3250 OTHER PUMPING PLANT	922.20	107.31	0.00	0.00	0.00	0.00	1,029.51
TOTAL PUMPING PLANT	1,821,578.08	193,371.84	-155,458.19	0.00	0.00	0.00	1,859,491.73
III. WATER TREATMENT PLANT							
3310 STRUCTURES AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3320 WATER TREATMENT EQUIPMENT	1,222.41	88.05	0.00	0.00	0.00	0.00	1,310.46
TOTAL WATER TREATMENT PLANT	1,222.41	88.05	0.00	0.00	0.00	0.00	1,310.46
IV. TRANS AND DIST PLANT							
3410 STRUCTURES AND IMPROVEMENTS	250,995.76	3,149.15	0.00	0.00	0.00	0.00	254,144.91
3420 RESERVOIRS AND TANKS	3,442,570.12	260,276.72	-2,047.56	0.00	0.00	0.00	3,700,799.28
3421 TANK PAINTING	261,928.01	256,402.62	0.00	0.00	0.00	0.00	518,330.63
3430 TRANS AND DIST MAINS	18,196,661.84	1,007,787.22	-244,136.14	0.00	-1,760.24	0.00	18,958,552.68
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	8,920,121.12	639,643.77	-8,943.07	0.00	-2,576.62	0.00	9,548,245.20
3460 METERS	3,546,533.90	289,645.19	-27,480.40	0.00	614.40	0.00	3,809,313.09
3470 METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	2,163,263.65	109,347.58	-12,121.71	0.00	0.00	0.00	2,260,489.52
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	36,782,074.40	2,566,252.25	-294,728.88	0.00	-3,722.46	0.00	39,049,875.31
V. GENERAL PLANT							
3710 STRUCTURES AND IMPROVEMENTS	413,792.73	8,099.40	0.00	0.00	0.00	0.00	421,892.13
3720 OFFICE FURNITURE AND EQUIP	33,766.69	-187.82	-121.42	0.00	0.00	0.00	33,457.45
3721 OFFICE EQUIPMENT - COMPUTERS	25,951.07	-209.35	0.00	0.00	0.00	0.00	25,741.72
3722 OFFICE EQUIPMENT - SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3730 TRANSPORTATION EQUIPMENT	425,141.08	12,620.08	-48,165.32	2,552.00	0.00	0.00	392,147.84
3740 STORES EQUIPMENT	23,810.87	1,701.13	-2,416.74	0.00	0.00	0.00	23,095.26
3750 LABORATORY EQUIPMENT	199.32	106.03	0.00	0.00	0.00	0.00	305.35
3760 COMMUNICATION EQUIPMENT	44,428.71	130.97	0.00	0.00	0.00	0.00	44,559.68
3770 POWER OPERATED EQUIPMENT	6,293.61	135.78	0.00	0.00	0.00	0.00	6,429.39
3780 TOOLS, SHOP AND GARAGE EQUIP	42,134.54	2,916.15	-16,992.35	0.00	0.00	0.00	28,058.34
3790 OTHER GENERAL PLANT	324.00	162.96	0.00	0.00	0.00	0.00	486.96
3800 LEASED PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3900 OTHER TANGIBLE PROPERTY	520.74	0.00	0.00	0.00	0.00	0.00	520.74
3910 WATER PLANT PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL PLANT	1,016,363.36	25,475.33	-67,695.83	2,552.00	0.00	0.00	976,694.86
GO PLANT ALLOCATION	2,188,231.63	531,690.07	-392,182.12	13,225.10	-868.05	-135.07	2,339,961.56
TOTAL DEPRECIATION	41,851,132.38	3,321,535.66	-910,065.02	15,777.10	-4,590.51	-135.07	44,273,654.54

MID PENINSULA

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	27,126,808	29,496,887	(2,370,078)
25		601.2 Industrial Sales	7,025,211	7,324,277	(299,066)
26		601.3 Sales to Public Authorities	1,823,511	1,941,697	(118,186)
27		Sub-Total	<u>35,975,530</u>	<u>38,762,861</u>	<u>(2,787,331)</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	403,862	374,101	29,760
38	605	Public Fire Protection Service	22,062	21,091	971
39	606	Sales To Other Water Utilities For Resale	-	-	-
42	609	Other Sales or Service	266,368	31,630	234,738
43		Sub-Total	<u>692,292</u>	<u>426,822</u>	<u>265,470</u>
44		Total Water Service Revenue	<u>36,667,822</u>	<u>39,189,683</u>	<u>(2,521,861)</u>
46		II. Other Water Revenues			
47	611	Miscellaneous Service Revenue	59,575	51,860	7,715
48	612	Rent From Water Property	-	-	-
50	614	Other Water Revenues	420,206	153,348	266,859
51		Total Other Water Revenues	<u>479,781</u>	<u>205,208</u>	<u>274,574</u>
52		III. Water Revenue Adjustment Mechanism Offsets			
53		WRAM / MCBA Adjustmets	-	0	(0)
54		WRAM/MCBA Interest	(3,280)	(1,648)	(1,632)
54		Conservation Revenue Billed	(253,533)	133,165	(386,698)
55		Total WRAM Adjustments	<u>(256,813)</u>	<u>131,518</u>	<u>(388,330)</u>
56		Total Operating Revenues	<u>36,890,791</u>	<u>39,526,408</u>	<u>(2,635,618)</u>

7 MID PENINSULA

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	1,977	5,114	(3,137)	
5	702	Operation Labor and Expense	2,962	3,852	(890)	
6	703	Miscellaneous Expense	-	-	-	
7	704	Purchased Water	18,162,717	22,178,536	(4,015,819)	
8		Maintenance				
9	706	Maint. Supervision and Engineering	-	101	(101)	
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	18,167,656	22,187,603	(4,019,947)	
20		II. Pumping Expenses				
21		Operation				
22	721	Operation Supervision and Engineering	6,294	13,642	(7,349)	
24	722	Power Production Labor and Expenses	-	-	-	
26	723	Fuel For Power Production	-	-	-	
27	724	Pumping Labor and Expenses	59,995	65,446	(5,451)	
28	725	Miscellaneous Expenses	4,496	8,076	(3,580)	
29	726	Fuel or Power Purchased For Pumping	661,347	717,520	(56,174)	
30		Maintenance	-	-	-	
31	729	Maint. Supervision and Engineering	59,749	74,287	(14,538)	
33	730	Maint. Of Structures and Improvements	-	(1,260)	1,260	
34	731	Maint. Of Power Production Equipment	-	-	-	
35	732	Maint. Of Pumping Equipment	19,254	14,548	4,706	
36	733	Maint. Of Other Pumping Equipment	-	-	-	
37		Total Pumping Expenses	811,134	892,259	(81,125)	
38		III. Water Treatment Expenses				
39		Operation				
40	741	Operation Supervision and Engineering	4,653	4,199	454	
42	742	Operation Labor and Expenses	25,072	39,519	(14,447)	
43	743	Miscellaneous Expenses	19,705	2,769	16,937	
44	744	Chemicals and Filtering Materials	(9)	(384)	376	
44	745	Water Treatment Alloc In/Out	-	-	-	
45		Maintenance	-	-	-	
46	746	Maint. Supervision and Engineering	-	412	(412)	
48	747	Maint. Of Structures and Improvements	-	-	-	
49	748	Maint. Of Water Treatment Equipment	-	-	-	
50		Total Water Treatment Expenses	49,421	46,514	2,908	

MID PENINSULA

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	16,682	22,678	(5,995)	
5	752	Storage Facilities Expenses	8,764	17,766	(9,002)	
7	753	Transmission and Distribution Lines	15,259	23,639	(8,380)	
8	754	Meter Expenses	19,524	21,921	(2,396)	
9	755	Customer Installation Expenses	10,055	12,659	(2,604)	
10	756	Miscellaneous	11,103	17,713	(6,610)	
11		Maintenance	-	-		
12	758	Maint. Supervision and Engineering	69,852	47,696	22,156	
14	759	Maint. Of Structures and Improvements	-	-	-	
15	760	Maint. Of Reservoirs and Tanks	17,307	12,157	5,150	
16	761	Maint. Of Transmission and Distribbut. Mains	13,916	42,921	(29,005)	
18	762	Maint. Of Fire Mains	-	-	-	
19	763	Maint. Of Services	(1,216)	13,973	(15,189)	
21	764	Maint. Of Meters	5,336	11,151	(5,815)	
22	765	Maint. Of Hydrants	488	526	(38)	
23	766	Maint. Of Miscellaneous Plant	-	-	-	
24		Total Transmission and Distribution Exp.	187,070	244,799	(57,729)	
25		V. Customer Account Expenses				
26		Operation				
27	771	Supervision	8,277	3,856	4,421	
29	772	Meter Reading Expenses	553	664	(111)	
30	773	Customer Records and Collection Expenses	194,158	162,861	31,297	
32	774	Miscellaneous Customer Accounting Expenses	430,244	927,575	(497,330)	
33	775	Uncollectible Accounts	16,924	26,818	(9,894)	
33	776	776 Cust Allocation In/Out	-	-	-	
34		Total Customer Accounts Expense	650,157	1,121,774	(471,617)	
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 MID PENINSULA

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	95	756	(661)
5	792	Office Supplies and Other Expenses	5,240	2,332	2,908
6	793	Property Insurance	-	-	-
7	794	Injuries and Damages	2,719	3,925	(1,206)
8	795	Employees Pensions and Benefits	133,284	139,689	(6,405)
9	796	Franchise Requirements	-	-	-
11	797	Regulatory Commission Expenses	-	-	-
12	798	Outside Service Employed	46,218	208	46,010
14	799	Miscellaneous General Expense	20,875	3,016	17,859
15		Maintenance	-	-	-
16	805	Maintenance of General Plant	-	7,722	(7,722)
17		Total Administrative and General Expenses	208,431	157,648	50,783
18		VIII. Miscellaneous			
19	811	Rents	614	794	(179)
20	812	Admin. Exp. Transferred	(182,047)	(168,408)	(13,639)
20		Admin. Exp. Transferred - General Office	-	-	-
21	813	Duplicate Charges - CR	-	-	-
22		Total Miscellaneous	(181,433)	(167,615)	(13,818)
23		Total Operating Expenses	19,892,436	24,482,982	(4,590,545)

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	544,909.62	544,909.62	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	56,962.80	56,962.80			
28	Federal Unemployment Tax	0.00	0.00			0.00
29	FICA	50,994.35	13,455.30			37,539.05
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		652,866.77	615,327.72	0.00	0.00	37,539.05

* 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	317.67	317.67	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	105.47	105.47			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		423.14	423.14	0.00	0.00	0.00

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

MPD

**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)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²			
6	Not Applicable								
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	San Francisco Water Dept			San Carlos:	San Mateo			
17	Annual quantities purchased	1,233.5:	3,548.4			(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			

CALIFORNIA WATER SERVICE COMPANY

MID-PENINSULA / SAN MATEO DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2014

SCHEDULE D - 2

LOCATION	DESIGNATION	WHAT SOURCE	TYPE	(1000 gal)	
Crystal Springs Rd. at Park Blvd.	Sta. 006-Res. 1	Purchases	Brick	2,290 D	Inactive
Borel - Off Alameda de Las Pulgas	Sta. 033-Tank 1	Purchases	Steel	300 D	
Borel - Off Alameda de Las Pulgas	Sta. 033-Tank 2	Purchases	Steel	500 D	
Wilshire Ave.	Sta. 017-Tank 1	Purchases	Steel	500 D	
Wilshire Ave.	Sta. 017-Tank 2	Purchases	Steel	500 D	
Wilshire Ave.	Sta. 017-Tank 3	Purchases	Steel	500 D	
Lincoln Ave. & Newlands Ave.	Sta. 025-Tank 1	Purchases	Redwood	100 D	
Lincoln Ave. & Newlands Ave.	Sta. 025-Tank 2	Purchases	Steel	250 D	
Lincoln Ave. & Newlands Ave.	Sta. 025-Tank 3	Purchases	Steel	250 D	
Baywood Park - Parrott Dr.	Sta. 031-Tank 1	Purchases	Steel	216 D	
Hillsdale Blvd.	Sta. 023-Tank 1	Purchases	Steel	1,000 D	
28th Ave. near Sunset Terrace	Sta. 027-Tank 1	Purchases	Steel	2,500 D	
29th Ave. near Sunset Terrace	Sta. 027-Tank 2	Purchases	Steel	2,500 D	
R.O.W. off Yorktown Rd.	Sta. 032-Tank 1	Purchases	Steel	250 D	
R.O.W. off Yorktown Rd.	Sta. 032-Tank 2	Purchases	Steel	500 D	
R.O.W. off Yorktown Rd.	Sta. 024-Tank 1	Purchases	Steel	500 D	
R.O.W. off Yorktown Rd.	Sta. 024-Tank 2	Purchases	Steel	500 D	
R.O.W. off Murphy Dr.	Sta. 030-Tank 1	Purchases	Steel	500 D	
End of Broadview Ct.	Sta. 029-Tank 1	Purchases	Steel	1,000 D	
19			Total District	14,656	

D - Distribution

CALIFORNIA WATER SERVICE COMPANY

MID-PENINSULA / SAN CARLOS DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2013

SCHEDULE D - 2

LOCATION	DESIGNATION	FILLED FROM WHAT SOURCE	TYPE	CAPACITY (1000 gal)
Chestnut St., Manzanita Ave.	Sta. 123-Tank 3	Purchases	Steel	250 D
Chestnut St., Manzanita Ave.	Sta. 123-Tank 4	Purchases	Steel	425 D
White Oaks - Hilltop Dr.	Sta. 103-Tank 1	Purchases	Concrete	165 D
Highland - Northan	Sta. 106-Tank 2	Purchases	Steel	250 D
Highland - Northan	Sta. 106-Tank 3	Purchases	Steel	500 D
Club Dr. near Oakley	Sta. 109-Tank 1	Purchases	Concrete	50 D
Club Dr. near Oakley	Sta. 109-Tank 2	Purchases	Steel	250 D
Shelford and Lyndhurst	Sta. 116-Tank 2	Purchases	Redwood	100 D
Shelford and Lyndhurst	Sta. 116-Tank 3	Purchases	Redwood	100 D
Wingate and Winding Way	Sta. 125-Tank 1	Purchases	Redwood	50 D
Beverly end of Sunset Dr.	Sta. 112-Tank 1	Purchases	Steel	200 D
Beverly end of Sunset Dr.	Sta. 112-Tank 2	Purchases	Steel	500 D
Beverly end of Sunset Dr.	Sta. 112-Tank 3	Purchases	Steel	700 D
Melendy Dr.	Sta. 115-Tank 1	Purchases	Steel	250 D
Crestview Dr. at Leslie Dr.	Sta. 118-Tank 1	Purchases	Steel	200 D
Crestview Dr. at Leslie Dr.	Sta. 118-Tank 2	Purchases	Steel	750 D
Melendy Dr. east of Essex Ct.	Sta. 119-Tank 1	Purchases	Steel	400 D
Crestview Dr. & Los Vientos Way	Sta. 120-Tank 1	Purchases	Steel	500 D
99 Loma Rd.	Sta. 124-Tank 1	Purchases	Steel	78 D
	19		Total District	5,718

D - Distribution

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: 116-MID PENINSULA

Pipe Size	Asbestos Cement	Cast Iron	Concrete Cylinder	Copper Tubing	Steel Standard	Steel Cement Lined	Steel Other	Ductile Iron	Plastic Pipe	Total
3/4"				1,317						1,317
1"				1,152	12					1,164
1 - 1/4"										
1 - 1/2"		152			369					521
2"	26	13,186		211	1,485				477	15,385
2-3/8"										
2-1/2"										
3"										
3-1/2"										
4"	39,760	177,802						176	4,836	222,574
4-1/2"										
5"							425			425
5-1/2"										
6"	358,317	378,183			294	93	4,215	17,672	58,692	817,466
7"										
8"	314,640	135,288			1,307	336	845	16,272	57,420	526,108
9"							269			269
10"	25,088	7,201			126	2		68		32,485
10-3/4"										
12"	119,518	32,072			3,160	4,961		10,823	19,575	190,109
12-3/4"										
14"	5,917		17			84	146			6,164
15"										
16"	17,290	3,746	29		175	300				21,540
17"										
18"		0	9,033		182	190				9,405
19"										
20"		544	746							1,290
21"			4,472							4,472
22"										
24"		0	28,635					1,515		30,150
26"										
27"								0		
30"										
33"										
36"										
37"										
42"										
Total	880,556	748,174	42,932	2,680	7,110	5,966	5,900	46,526	141,000	1,880,844

SCHEDULE D-4 Mid-Peninsula
Number of Active Service Connections

	Metered-	Dec. 31	Flat Rate-	Dec. 31
	Prior	Current	Prior	Current
	Year	Year	Year	Year
Commercial (including domestic)	35207	35304		
Industrial	93	94		
Public Authorities	304	311		
Irrigation				
Other (specify)	33	35		
Sub-Total	35637	35744	0	0
Private Fire Connections			765	807
Public Fire Connections			2843	2863
Totals	35637	35744	3608	3670

SCHEDULE D-5

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

Size	Meters	Services
5/8 -in.	27,562	
3/4 - in.	9	21,129
1 - in.	7,986	12,897
1 1/4 - in.		
1 1/2 - in.	788	126
2 - in.	1,114	1,725
2 1/2 - in.		
3 - in.	171	1
4 - in.	75	564
5 - in.		
6 - in.	21	338
8 - in.	6	112
10 - in.		9
12 - in.		2
16 - in.		
18 - in.		
other	34	12
misc		
Totals	37,766	36,915

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	0
3. Used, after repair	117
4. Found fast, requiring billing adjustment	
B. Number of Meters in Service Since Last Test	
1. Ten Years or Less	12,829
2. More than 10, but less than 15 years	3,033
3. More than 15 years	20,242

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	460	360	342	371	448	575	2556	
Industrial	2	1	1	2	2	2	10	
Public Authority	16	17	13	19	27	40	132	
Irrigation							0	
Other water utilities							0	
Reclaimed							0	
Other	1	1		1	5	11	19	
Total	479	379	356	393	482	628	2717	

Classification Of Service	23 rd Current Year							Total	Total Prior Yr
	Jul	Aug	Sep	Oct	Nov	Dec	Sub-total		
Commercial	588	582	547	492	411	375	2995	5551	6155
Industrial	2	2	2	2	2	2	12	22	23
Public Authority	43	44	38	33	21	17	196	328	337
Irrigation							0	0	0
Other water utilities							0	0	0
Reclaimed							0	0	0
Other	12	13	10	6	3		44	63	61
Total	645	641	597	533	437	394	3247	5964	6576

Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet Total Acres Irrigated: Total Population Served: 130,559

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)	3,227.13
		209,013.55
100.3. Construction work in progress	(G)	131,539.53
		4,923,552.10
241. Advances for construction		-1,651,162.56
265. Contributions in aid of construction		-6,404,782.57

(G) General Office Allocation

SIGNATURE

District Management

Name of District Manager Anthony Carrasco

Address 341 No. Delaware St., San Mateo, CA 94401

Telephone 650-343-1808

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.

Mid-Peninsula

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)	3,227.13
		209,013.55
100.3. Construction work in progress	(G)	131,539.53
		4,923,552.10
241. Advances for construction		-1,651,162.56
265. Contributions in aid of construction		-6,404,782.57

(G) General Office Allocation

SIGNATURE

District Management

Name of District Manager Anthony Carrasco

Address 341 No. Delaware St., San Mateo, CA 94401

Telephone 650-343-1808

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.

Mid-Peninsula



Signature

Vice President & Corporate Controller

Title

March 25, 2015

Date

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