

Received _____

Examined _____

U# _____

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: Stockton Location: Stockton San Joaquin
(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

TABLE OF CONTENTS

	<u>Page</u>
Schedule A-1a - Account 100.1 - Utility Plant in Service	2
Schedule A-1d - District Rate Base and Working Cash	3
Schedule A-3 - Depreciation and Amortization Reserves	4
Schedule A-3a - Analysis of Entries in Account 250 - Reserve for Depreciation of Utility Plant	5
Schedule B-1 - Operating Revenues	6
Schedule B-3 - Operating Expenses - For Class A, B, and C Water Utilities	7
Schedule B-2 - Operating Expenses - For Class A, B, and C Water Utilities	8 & 9
Schedule B-4 - Taxes Charged During Year	10
Schedule D-1 - Sources of Supply and Water Developed	11
Schedule D-2 - Description of Storage Facilities	11
Schedule D-3 - Description of Transmission and Distribution Facilities	12
Schedule D-4 - Number of Active Services Connections	13
Schedule D-5 - Number of Meters and Services on Pipe System at End of Year	14
Schedule D-6 - Meter Testing Data	14
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	15
End of Year Balances in Selected Accounts and Declaration	16
Scanned copy of signed - End of Year Balances in Selected Accounts and Declaration	
Index	



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

ANALYSIS OF UTILITY PLANT
 December/31/2014

Page No. 19
 Run Date: 3/5/2015
 Run Time: 9:54:20AM

Acct	Description	Beg of YR bal	Additions	Retirements	Other	End of YR
I. INTANGIBLE PLANT						
301	ORGANIZATION	2,126.63				2,126.63
302	FRANCHISES AND CONSENTS	1,175.82				1,175.82
303	OTHER INTANGIBLE PLANT	963,647.41				963,647.41
	TOTAL INTANGIBLE PLANT	966,949.86				966,949.86
II. LAND PLANT						
306	LAND AND LAND RIGHTS	593,190.98	420,400.09			1,013,591.07
III. SOURCE OF SUPPLY PLANT						
311	STRUCTURES AND IMPROVEMENTS	0.00				0.00
312	COLLECTING AND IMPOUNDING RES	28,409.68				28,409.68
313	LAKE, RIVER AND OTHER INTAKES	0.00				0.00
315	WELLS	2,368,125.66				2,368,125.66
316	SUPPLY MAINS	4,619.28				4,619.28
	TOTAL SOURCE OF SUPPLY PLANT	2,401,154.62				2,401,154.62
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	2,096,453.73	90,231.43	-2,554.01		2,184,131.15
3211	PAVEMENT	159,957.93				159,957.93
324	PUMPING EQUIPMENT	6,960,242.48				6,960,242.48
3241	SYS CONTROL COMPUTER EQUIP	873,478.92				873,478.92
325	OTHER PUMPING PLANT	0.00				0.00
	TOTAL PUMPING PLANT	10,090,133.06	90,231.43	-2,554.01		10,177,810.48
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	486,710.13	173,207.35			659,917.48
332	WATER TREATMENT EQUIPMENT	4,135,598.05	1,131,001.93	-122,093.29		5,144,506.69
	TOTAL WATER TREATMENT PLANT	4,622,308.18	1,304,209.28	-122,093.29		5,804,424.17
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	9,337.08				9,337.08
3411	PAVEMENT	12,951.97				12,951.97
342	RESERVOIRS AND TANKS	2,822,613.97	214,621.09	-1,580.71		3,035,654.35
3421	TANK PAINTING	1,455,012.07				1,455,012.07
343	TRANS AND DIST MAINS	67,810,888.39	2,519,125.61	-24,890.50		70,305,123.50
344	FIRE MAINS	0.00				0.00
345	SERVICES	17,563,865.61	752,174.23	-7,649.16		18,308,390.68
346	METERS	7,031,484.67	404,899.86	-76,020.75		7,360,363.78
348	HYDRANTS	246,217.25				246,217.25
	TOTAL TRANS AND DIST PLANT	96,952,371.01	3,890,820.79	-110,141.12		100,733,050.68
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	7,660,644.95	173,397.88			7,834,042.83
3711	PAVEMENT	19,342.09				19,342.09
3720	OFFICE FURNITURE AND EQUIPMENT	14,868.06	100,150.96			115,019.02
3721	OFFICE EQUIPMENT - COMPUTERS	82,429.75	81,620.64	-11,675.90		152,374.49
3722	COMPUTER SOFTWARE	0.00				0.00
373	TRANSPORTATION EQUIPMENT	1,405,321.29	63,291.26	-49,416.39		1,419,196.16
374	STORES EQUIPMENT	35,180.23				35,180.23
375	LABORATORY EQUIPMENT	11,729.37				11,729.37
376	COMMUNICATION EQUIPMENT	87,222.56				87,222.56
377	POWER OPERATED EQUIPMENT	61,877.43				61,877.43
378	TOOLS, SHOP AND GARAGE EQUIP	222,124.90	75,127.49			297,252.39
379	OTHER GENERAL PLANT	20,336.61				20,336.61
380	LEASED PROPERTY	0.00				0.00
	TOTAL OTHER GENERAL PLANT	9,621,077.24 #		-61,092.29		10,053,573.18
VIII. UNDISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	1,030.00				1,030.00
391	UTILITY PLANT PURCHASED	0.00				0.00
	DIST GO PLANT ALLOCATION	6,720,349.54	865,008.73	-472,082.36	-2,904.34	7,110,371.57
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	6,721,379.54	865,008.73	-472,082.36	-2,904.34	7,111,401.57
	TOTAL UTILITY PLANT IN SERVICE	131,968,564.49	7,064,258.55	-767,963.07	-2,904.34	138,261,955.63

CALIFORNIA WATER SERVICE COMPANY
DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2014
SCHEDULE A-1d
STOCKTON 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	\$ 128,806,042.3	\$ 119,249,822.2
4	GENERAL OFFICE PRORATE	\$ 7,214,746.1	\$ 6,505,825.1
5	RATE BASE WRITE-UP (NET)	\$ -	\$ -
6	PLANT NOT FUNDED BY CALWATER	\$ -	\$ -
7	TOTAL GROSS PLANT (= Line 2 + Line 3 + Line 4 + Line 5 - Line 6)	\$ 134,020,788.4	\$ 125,755,647.3
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION		
9	PLANT IN SERVICE	\$ 47,963,728.2	\$ 44,856,398.5
10	GENERAL OFFICE PRORATE	\$ 3,040,612.7	\$ 2,520,511.2
11	TOTAL ACCUMULATED DEPRECIATION (= Line 9 + Line 10)	\$ 51,004,341.0	\$ 47,376,909.7
12	LESS OTHER RESERVES		
13	DEFERRED INCOME TAXES	\$ 12,421,333.8	\$ 11,088,316.6
14	DEFERRED ITC	\$ 110,866.4	\$ 116,251.5
15	GENERAL OFFICE PRORATE	\$ 641,725.1	\$ 360,175.1
16	TOTAL OTHER RESERVES (= Line 13 + Line 14 + Line 15)	\$ 13,173,925.3	\$ 11,564,743.2
17	LESS ADJUSTMENTS		
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$ 4,317,595.6	\$ 4,411,537.5
19	ADVANCES FOR CONSTRUCTION	\$ 6,735,112.9	\$ 6,972,112.9
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$ 1,709,550.5	\$ 1,708,574.3
21	TOTAL ADJUSTMENTS (= Line 18 + Line 19 - Line 20)	\$ 9,343,157.9	\$ 9,676,976.1
22	ADD MATERIALS AND SUPPLIES	\$ 550,102.8	\$ 524,489.9
23	ADD ADOPTED WORKING CASH (= Line 37)	\$ 1,528,200.0	\$ 1,517,500.0
24	TOTAL DISTRICT RATE BASE	\$ 62,577,667.0	\$ 59,179,008.3
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)	\$ 25,977,828.0	\$ 26,319,314.8
28	Purchased Power & Commodity for Resale*	\$ 9,362,740.1	\$ 10,437,008.2
29	Meter Revenues: Bimonthly Billing	\$ 6,043,763.6	\$ 6,068,504.0
30	Other Revenues: Flat Rate Monthly Billing	\$ 79,065.7	\$ 68,031.4
31	Total Revenues (Line 30 + Line 31)	\$ 6,122,829.2	\$ 6,134,535.4
32	Ratio - Flat Rate to Total Revenues (= Line 31 / Line 32)	1.29%	1.08%
33	5/24 x Line 28 x (100% - Line 33)	\$ 5,342,160.4	\$ 5,424,170.2
34	1/24 x Line 28 x Line 33	\$ 13,977.4	\$ 11,804.1
35	1/12 x Line 29	\$ 780,228.3	\$ 869,750.7
36	Operational Cash Requirement (= Line 34 + Line 35 - Line 36)	\$ 6,136,366.1	\$ 6,305,725.0
37	Total Adopted	\$ 1,528,200.0	\$ 1,517,500.0

SCHEDULE A-3

STOCKTON

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)	2,634,045.54							
			45,868,490.90		369,783.46		0.00		0.00	
2	Add: Credits to reserves during year									
3	a) Charged to account No. 503	(G)	611,109.74							
			3,062,200.00							
4	b) Charged to account No. 265		203,783.31							
5	c) Charged to clearing accounts	(G)	28,902.88							
			98,665.26							
6	d) Salvage recovered	(G)	0.00							
			0.00							
7	e) All other credits	(G)	7,003.85							
			0.00	(B)	122,727.07					
8	Total Credits		4,011,665.04		122,727.07					
9	Deduct: Debits to reserves during year									
10	a) Book cost of property retires	(G)	472,082.36							
			301,772.87							
11	b) Cost of removal	(G)	1,044.90							
			25,050.59							
12	c) All other debits	(G)	(15,756.89)			(C)	0.00			
			3,150.01							
13	Total Debits		787,343.84				0.00			
14	Balances in reserves at end of year		51,726,857.64		492,510.53		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 504 (G) General Office Allocation									
18	(C) Amortization charged to 537									
18	Report depreciation in Federal Tax Return for year:		2,124,022.12							
19	Indicate nature of these items and accounts affected									
20	(See Schedule A-3a opposite)									



Report ID: CWW406-

Schedule A-3A
Dept: STOCKTON

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

Page No. 19

Run Date: 2/10/2015

Run Time: 3:22:24 PM

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	33,315.02	449.11	0.00	0.00	0.00	0.00	33,764.13
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	723,325.97	48,665.00	0.00	0.00	0.00	0.00	774,190.97
3160 SUPPLY MAINS	4,412.62	39.85	0.00	0.00	0.00	0.00	4,452.47
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	763,253.61	49,153.96	0.00	0.00	0.00	0.00	812,407.57
II. PUMPING PLANT							
3210 STRUCTURES AND IMPROVEMENTS	245,001.12	80,346.06	-2,554.01	0.00	0.00	0.00	322,793.17
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	1,850,732.32	172,150.02	0.00	0.00	0.00	0.00	2,022,882.34
3241 SYSTEM CONTROL COMPUTER EQUIP	87,181.09	21,604.03	0.00	0.00	0.00	0.00	108,785.12
3250 OTHER PUMPING PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUMPING PLANT	2,182,914.53	274,100.11	-2,554.01	0.00	0.00	0.00	2,454,460.63
III. WATER TREATMENT PLANT							
3310 STRUCTURES AND IMPROVEMENTS	13,771.33	5,864.79	0.00	0.00	0.00	0.00	19,636.12
3320 WATER TREATMENT EQUIPMENT	356,633.85	102,218.23	-122,093.29	0.00	0.00	0.00	336,758.79
TOTAL WATER TREATMENT PLANT	370,405.18	108,083.02	-122,093.29	0.00	0.00	0.00	356,394.91
IV. TRANS AND DIST PLANT							
3410 STRUCTURES AND IMPROVEMENTS	22,919.37	316.55	0.00	0.00	0.00	0.00	23,235.92
3420 RESERVOIRS AND TANKS	1,294,373.70	102,084.53	-1,580.71	0.00	0.00	0.00	1,394,877.52
3421 TANK PAINTING	274,057.52	117,977.25	0.00	0.00	0.00	0.00	392,034.77
3430 TRANS AND DIST MAINS	25,371,773.33	1,405,945.78	-24,890.50	0.00	-20,887.78	0.00	26,731,940.83
3440 FIRE MAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3450 SERVICES	11,388,377.77	739,731.50	-7,649.16	0.00	-7,737.08	0.00	12,112,723.03
3460 METERS	2,225,035.27	225,417.72	-81,912.91	-6,000.01	3,574.27	0.00	2,366,114.34
3470 METER INSTALLATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	209,036.36	4,241.04	0.00	0.00	0.00	0.00	213,277.40
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	40,785,573.32	2,595,714.37	-116,033.28	-6,000.01	-25,050.59	0.00	43,234,203.81
V. GENERAL PLANT							
3710 STRUCTURES AND IMPROVEMENTS	826,366.58	227,034.89	0.00	0.00	0.00	0.00	1,053,401.47
3720 OFFICE FURNITURE AND EQUIP	5,115.39	-180.65	0.00	0.00	0.00	0.00	4,934.74
3721 OFFICE EQUIPMENT - COMPUTERS	4,990.55	-1,419.14	-11,675.90	0.00	0.00	0.00	-8,104.49
3722 OFFICE EQUIPMENT - SOFTWARE	-4,565.88	0.00	0.00	0.00	0.00	0.00	-4,565.88
3730 TRANSPORTATION EQUIPMENT	811,686.00	98,665.26	-49,416.39	2,850.00	0.00	0.00	863,784.87
3740 STORES EQUIPMENT	4,450.05	-12.28	0.00	0.00	0.00	0.00	4,437.77
3750 LABORATORY EQUIPMENT	2,139.46	1,005.50	0.00	0.00	0.00	0.00	3,144.96
3760 COMMUNICATION EQUIPMENT	71,407.04	579.31	0.00	0.00	0.00	0.00	71,986.35
3770 POWER OPERATED EQUIPMENT	29,676.58	3,939.00	0.00	0.00	0.00	0.00	33,615.58
3780 TOOLS, SHOP AND GARAGE EQUIP	-5,989.43	13,982.75	0.00	0.00	0.00	0.00	7,993.32
3790 OTHER GENERAL PLANT	20,037.92	1,006.32	0.00	0.00	0.00	0.00	21,044.24
3800 LEASED PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3900 OTHER TANGIBLE PROPERTY	1,030.00	0.00	0.00	0.00	0.00	0.00	1,030.00
3910 WATER PLANT PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL PLANT	1,766,344.26	344,600.96	-61,092.29	2,850.00	0.00	0.00	2,052,702.93
GO PLANT ALLOCATION	2,634,045.54	640,012.62	-472,082.36	15,919.48	-1,044.90	-162.59	2,816,687.19
TOTAL DEPRECIATION	48,502,536.44	4,011,665.04	-773,855.23	12,769.47	-26,095.49	-162.59	51,726,857.64

STOCKTON

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	21,075,076	20,339,850	735,226
25		601.2 Industrial Sales	9,396,092	8,214,946	1,181,145
26		601.3 Sales to Public Authorities	2,384,619	2,509,476	(124,858)
27		Sub-Total	<u>32,855,786</u>	<u>31,064,273</u>	<u>1,791,514</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	94,676	99,714	(5,038)
		Sub-Total	<u>94,676</u>	<u>99,714</u>	<u>(5,038)</u>
37	604	Private Fire Protection Service	548,181	453,844	94,337
38	605	Public Fire Protection Service	26,861	22,590	4,271
39	606	Sales To Other Water Utilities For Resale	-	-	-
42	609	Other Sales or Service	93,416	37,836	55,581
43		Sub-Total	<u>668,458</u>	<u>514,269</u>	<u>154,189</u>
44		Total Water Service Revenue	<u>33,618,921</u>	<u>31,678,256</u>	<u>1,940,665</u>
46		II. Other Water Revenues			
47	611	Miscellaneous Service Revenue	360,625	302,650	57,975
48	612	Rent From Water Property	-	-	-
50	614	Other Water Revenues	447,531	58,938	388,594
51		Total Other Water Revenues	<u>808,156</u>	<u>361,588</u>	<u>446,569</u>
52		III. Water Revenue Adjustment Mechanism Offsets			
53		WRAM / MCBA Adjustmets	2,863,055	4,798,386	(1,935,331)
54		WRAM/MCBA Interest	6,103	6,686	(584)
54		Conservation Revenue Billed	(84,866)	358,484	(443,350)
55		Total WRAM Adjustments	<u>2,784,292</u>	<u>5,163,556</u>	<u>(2,379,265)</u>
56		Total Operating Revenues	<u><u>37,211,369</u></u>	<u><u>37,203,400</u></u>	<u><u>7,969</u></u>

7 STOCKTON

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	199,947	149,728	50,219	
5	702	Operation Labor and Expense	-	-	-	
6	703	Miscellaneous Expense	1,428,203	812,297	615,907	
7	704	Purchased Water	8,739,180	9,993,441	(1,254,262)	
8		Maintenance				
9	706	Maint. Supervision and Engineering	119	2,903	(2,784)	
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	(1,200)	-	(1,200)	
17	712	Maint. Of Supply Mains	-	-	-	
18	713	Maint. Of Other Source of Supply Plant	-	-	-	
19		Total Source of Supply Expenses	10,366,249	10,958,369	(592,120)	
20		II. Pumping Expenses				
21		Operation				
22	721	Operation Supervision and Engineering	165,748	194,006	(28,258)	
24	722	Power Production Labor and Expenses	-	-	-	
26	723	Fuel For Power Production	-	-	-	
27	724	Pumping Labor and Expenses	28,817	30,389	(1,572)	
28	725	Miscellaneous Expenses	53,655	159,343	(105,688)	
29	726	Fuel or Power Purchased For Pumping	623,758	447,471	176,287	
30		Maintenance				
31	729	Maint. Supervision and Engineering	39,272	44,929	(5,657)	
33	730	Maint. Of Structures and Improvements	2,669	(1,001)	3,670	
34	731	Maint. Of Power Production Equipment	-	-	-	
35	732	Maint. Of Pumping Equipment	19,711	30,936	(11,225)	
36	733	Maint. Of Other Pumping Equipment	-	-	-	
37		Total Pumping Expenses	933,630	906,072	27,558	
38		III. Water Treatment Expenses				
39		Operation				
40	741	Operation Supervision and Engineering	75,617	104,923	(29,306)	
42	742	Operation Labor and Expenses	115,157	109,745	5,412	
43	743	Miscellaneous Expenses	23,841	69,183	(45,342)	
44	744	Chemicals and Filtering Materials	60,803	27,929	32,874	
44	745	Water Treatment Alloc In/Out	-	-	-	
45		Maintenance				
46	746	Maint. Supervision and Engineering	7,265	14,106	(6,840)	
48	747	Maint. Of Structures and Improvements	-	(841)	841	
49	748	Maint. Of Water Treatment Equipment	259	(1,573)	1,832	
50		Total Water Treatment Expenses	282,943	323,472	(40,529)	

STOCKTON

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	648,474		546,879	101,595
5	752	Storage Facilities Expenses	10,763		21,114	(10,351)
7	753	Transmission and Distribution Lines	120,828		124,261	(3,433)
8	754	Meter Expenses	(2,601)		94,041	(96,642)
9	755	Customer Installation Expenses	25,622		25,332	290
10	756	Miscellaneous	240,126		149,965	90,161
11		Maintenance				
12	758	Maint. Supervision and Engineering	982,959		1,031,881	(48,922)
14	759	Maint. Of Structures and Improvements	-		-	-
15	760	Maint. Of Reservoirs and Tanks	5,129		1,500	3,629
16	761	Maint. Of Transmission and Distribbut. Mains	488,708		245,430	243,278
18	762	Maint. Of Fire Mains				-
19	763	Maint. Of Services	220,482		162,859	57,623
21	764	Maint. Of Meters	60,546		53,341	7,206
22	765	Maint. Of Hydrants	-		-	-
23	766	Maint. Of Miscellaneous Plant	(587)		3,345	(3,932)
24		Total Transmission and Distribution Exp.	2,800,449		2,459,949	340,500
25		V. Customer Account Expenses				
26		Operation				
27	771	Supervision	1,093,772		932,533	161,239
29	772	Meter Reading Expenses	38,968		35,277	3,692
30	773	Customer Records and Collection Expenses	440,026		445,139	(5,113)
32	774	Miscellaneous Customer Accounting Expenses	328,982		964,124	(635,142)
33	775	Uncollectible Accounts	370,510		314,208	56,301
33	776	776 Cust Allocation In/Out	(431,616)		(463,500)	31,884
34		Total Customer Accounts Expense	1,840,642		2,227,782	(387,140)
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	-		-	-

		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	28,383	161,606	(133,223)
5	792	Office Supplies and Other Expenses	71,129	57,592	13,537
6	793	Property Insurance	-	-	-
7	794	Injuries and Damages	66,909	65,548	1,361
8	795	Employees Pensions and Benefits	3,157,779	3,445,288	(287,509)
9	796	Franchise Requirements	-	-	-
11	797	Regulatory Commission Expenses	361	-	361
12	798	Outside Service Employed	66,024	41,620	24,405
14	799	Miscellaneous General Expense	5,180,652	4,756,721	423,931
15		Maintenance			
16	805	Maintenance of General Plant	-	1,500	(1,500)
17		Total Administrative and General Expenses	8,571,237	8,529,875	41,362
18		VIII. Miscellaneous			
19	811	Rents	10,522	66,166	(55,643)
20	812	Admin. Exp. Transferred	(178,748)	(158,898)	(19,851)
20		Admin. Exp. Transferred - General Office			-
21	813	Duplicate Charges - CR			-
22		Total Miscellaneous	(168,226)	(92,732)	(75,494)
23		Total Operating Expenses	24,626,923	25,312,787	(685,863)

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	784,060.49	784,060.49	0.00		
25	State corporate Franchise Tax	(14,354.95)	(14,354.95)			
26	State Unemployment Tax	(5,944.14)	(5,944.14)			0.00
27	Other State and Local Taxes	154,671.47	154,671.47			
28	Federal Unemployment Tax	(2,286.20)	(2,286.20)			0.00
29	FICA	340,763.31	298,997.87			41,765.44
30	Other Federal Tax	0.00	0.00			
31	Federal Income Tax	2,222,506.03	2,222,506.03			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	149,815.04	149,815.04			
36						
37						
38						
39		3,629,231.04	3,587,465.61	0.00	0.00	41,765.44

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

STK

**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		Stockton East Water District						
17	Annual quantities purchased		6,130.8		(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			

STOCKTON 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>
Synnyside S/O Bradford	7-02	16	516	6.1	18.7	106
Robindale & Cherokee Lane	16-01	16	408	48.6	149.2	811
Scribner & Julian	17-01	30-16	408	0.0	0.0	0
Atlee & Commerce	18-01	16	408	2.5	7.6	85
East Worth E/O Beighle	19-01	30-16	408	6.3	19.5	100
Oro Ave. N/O East Main Street	20-01	16	420	234.0	718.2	2,920
Sanguinetti Lane & Mistletoe Ave.	21-01	16	408	6.3	19.5	100
	21-02			237.0	727.4	2,920
Weber Ave. & Cardinal Ave.	35-01	30-16	427	30.3	93.0	954
Commerce Street N/O Essex	36-01	16	503	9.1	27.9	249
Oro Ave. S/O Guernsey Ave.	52-01	16	552	5.5	16.8	134
Kermit Lane & Robinhood Drive	59-01	30-16	520	143.1	439.2	1,483
				728.9	2,236.8	9,862.2

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>
Swain Road E/O Fillmore	61-01	30-16	512	44.3	136.0	590
East side of Wagner N/O Section	62-01	30-16	527	13.8	42.4	252
North Eldorado Street & Pardee Lane	63-01	30-16	540	0.0	0.0	0
Calaveras River E/O El Dorado Street	66-01	30-16	510	0.0	0.0	0
Calaveras River E/O El Dorado Street	66-02	30-16	502	199.6	612.6	1,885
Farmington Road E/O Olive Ave.	67-01	30-16	522	0.0	0.0	0
N/S Bianchi Road & East Dorset Lane	68-01	30-16	520	73.2	224.7	768
E/S Netherton S/O Farmington	69-01	30-16	530	0.0	0.0	0
E/S Netherton S/O Farmington	69-02	30-16	546	0.0	0.0	0
4200 Mariposa Road	70-01	16	560	0.0	0.0	0
W/S Coronado N/O Delivery Street	71-01	30-16	545	3.9	12.1	65
NE corner Cherokee & Filbert Streets	75-01	16	580	55.8	171.3	7,041
Cave Lane @ Maywood Lane	76-01	30-16	514	195.4	599.5	3,792
West Lane S/O Alpine Road	77-01	30-16	500	487.6	1,496.5	4,749
Stewart Street @ Sanguinetti	78-01	16	510	0.0	0.0	0
Wilcox Road bet. Waterloo & Cherokee	79-01	16	508	244.7	750.9	4,576
	<u>85-01</u>			<u>91.1</u>	<u>279.5</u>	<u>803</u>
GRAND TOTAL	52			2,138.3	6,562.3	34,382.7

CALIFORNIA WATER SERVICE COMPANY

STOCKTON DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2014

SCHEDULE D - 2

LOCATION	DESIGNATION	FILLED FROM WHAT SOURCE	TYPE	CAPACITY (1000 gal)
Between Lafayette & Sonora	Sta. 001-Res. 1	Wells & Purchased	Concrete	1,830 C
Buena Vista & Flora	Sta. 081-Tank 2	Wells & Purchased	Elevated Steel	500 D
Myrtle & "F"	Sta. 084-Tank 3	Wells & Purchased	Elevated Steel	500 D
Center & Clay	Sta. 003-Tank 4	Wells & Purchased	Elevated Steel	500 D
Commerce & North Fulton	Sta. 018-Tank 5	Wells & Purchased	Elevated Steel	500 D
Commerce & North Fulton	Sta. 018-Tank	Raw Water	Steel	27 T
Fresno & Hazelton	Sta. 083-Tank 6	Wells & Purchased	Elevated Steel	300 D
Linday & Edison	Sta. 082-Tank 7	Wells & Purchased	Elevated Steel	500 D
Near Alpine & Plymouth	Sta. 032-Tank 8-B	Wells & Purchased	Steel	250 D
Near Alpine & Plymouth	Sta. 032-Tank 8-C	Wells & Purchased	Steel	500 D
Swain Rd & Glenbrook Ln	Sta.061-Tank 1	Backwash tank	Steel	55
Plymouth Rd. near River Dr.	Sta. 065-Tank 10-A	Wells & Purchased	Steel	500 D
Plymouth Rd. near River Dr.	Sta. 065-Tank 10-B	Wells & Purchased	Steel	1,000 D
Off Fresno Ave.	Sta. 080-Tank 1-Res.11	Wells & Purchased	Steel	1,000 D
	Sta. 069-Tank 1	Wells & Purchased	Steel	2,000 D
	Sta. 076 Tank 1	Wells & Purchased	Steel	27 T
	16		Total District	9,989

C - Collection 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: 119-STOCKTON

Pipe Size	Asbestos Cement	Cast Iron	Concrete Cylinder	Copper Tubing	Steel Standard	Steel Cement Lined	Steel Other	Ductile Iron	Plastic Pipe	Total
3/4"				33	784					817
1"				222	52					274
1 - 1/4"										
1 - 1/2"										
2"		16,833		1,621	75,617				755	94,826
2-3/8"										
2-1/2"										
3"		5,413			403					5,816
3-1/2"									190	190
4"	33,967	85,303			645		27,549	1,671	2,566	151,701
4-1/2"										
5"										
5-1/2"										
6"	688,920	186,160			214	213	61,271	52,987	142,952	1,132,717
7"										
8"	403,322	97,259			3,176	1,928	35,989	66,867	142,538	751,079
9"										
10"	18,114	14,227			1,230		11,439	83	350	45,443
10-3/4"										
12"	185,958	34,658			3,021	3,642	7,810	54,793		289,882
12-3/4"										
14"	8,200	5,842			236	177		116		14,571
15"								5,785		5,785
16"	35,365		790		866	434		8,753		46,208
17"										
18"	29,925	0	690		548	843	60	9,956		42,022
19"										
20"	12,682				211	140	60	3,995		17,088
21"										
22"										
24"		0	9,443			50	6	16,870		26,369
26"										
27"			23,753					0		23,753
30"										
33"			9,031							9,031
36"			3,724							3,724
37"										
42"			17,928							17,928
Total	1,416,453	445,695	65,359	1,876	87,003	7,427	144,184	221,876	289,351	2,679,224

SCHEDULE D-4 **Stockton**
Number of Active Service Connections

	Metered-	Dec. 31	Flat Rate-	Dec. 31
	Prior	Current	Prior	Current
	Year	Year	Year	Year
Commercial (including domestic)	41693	42006		
Industrial	83	81		
Public Authorities	323	318		
Irrigation				
Other (specify)	65	75		
Sub-Total	42164	42480	0	0
Private Fire Connections			782	789
Public Fire Connections			2827	2827
Totals	42164	42480	3609	3616

STOCKTON

SCHEDULE D-5

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

Size	Meters	Services
5/8 -in.	41,739	
3/4 - in.	17	30,659
1 - in.	3,681	14,549
1 1/4 - in.		
1 1/2 - in.	618	
2 - in.	1,114	1,808
2 1/2 - in.		1
3 - in.	215	13
4 - in.	83	473
5 - in.		
6 - in.	37	339
8 - in.	3	671
10 - in.		56
12 - in.		6
16 - in.		1
18 - in.		
other		20
misc		
Totals	47,507	48,596

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	5
3. Used, after repair	59
4. Found fast, requiring billing adjustment	
B. Number of Meters in Service Since Last Test	
1. Ten Years or Less	26,403
2. More than 10, but less than 15 years	5,574
3. More than 15 years	11,862

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	Jul				Aug	Sep	Oct	Nov
Commercial	580	477	514	527	639	881	3618							
Industrial	91	39	107	83	56	61	437							
Public Authority	35	39	41	36	72	100	323							
Irrigation							0							
Other water utilities							0							
Reclaimed							0							
Other	2		2	1			5							
Total	708	555	664	647	767	1042	4383							
Classification Of Service	During Current Year												Total	Total Prior Yr
	Jul	Aug	Sep	Oct	Nov	Dec	Sub-total	Total	Total Prior Yr					
Commercial	942	914	847	731	587	535	4556	8174	9363					
Industrial	139	123	108	98	83	49	600	1037	849					
Public Authority	142	130	92	99	64	35	562	885	1127					
Irrigation					2		2	2	21					
Other water utilities							0	0	0					
Reclaimed							0	0	0					
Other		2	4	3	1		10	15	17					
Total	1223	1169	1051	931	737	619	5730	10113	11377					
Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet. Total Acres Irrigated:										Total Population Served		169,741		

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)	3,884.60
		523,218.27
100.3. Construction work in progress	(G)	158,338.41
		5,676,064.01
241. Advances for construction		-6,615,993.88
265. Contributions in aid of construction		-4,349,529.93

(G) General Office Allocation

SIGNATURE

District Management

Name of District Manager John Freeman, Jr.

Address 1550 W. Fremont St., Stockton, CA 95203

Telephone 209-466-8971

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.

Stockton

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)	3,884.60
		523,218.27
100.3. Construction work in progress	(G)	158,338.41
		5,676,064.01
241. Advances for construction		-6,615,993.88
265. Contributions in aid of construction		-4,349,529.93

(G) General Office Allocation

SIGNATURE

District Management

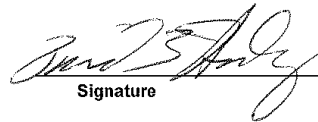
Name of District Manager John Freeman, Jr.

Address 1550 W. Fremont St., Stockton, CA 95203

Telephone 209-466-8971

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.

Stockton


Signature

Vice President & Corporate Controller

Title

March 25, 2015
Date

INDEX

	<u>Page</u>
Acres Irrigated	15
Advances for Construction	16
Construction work in progress	16
Contribution in aid of construction	16
Depreciation and amortization reserves	2
Material and supplies on hand	16
Meters and services on pipe system	13
Operating expenses	4-6
Operating revenues	7
Population served	15
Service connections, active	14
Signature	16.a
Source of supply and water developed	11
Storage facilities	11
Taxes	8
Transmission and distribution facilities	12
Utility plant in service	2