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2015  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF  
CALIFORNIA WATER SERVICE COMPANY  
1720 North First Street  
SAN JOSE, CALIFORNIA 95112-4598

Name of District: General Office Location: San Jose Santa Clara  
(TOWN OR CITY) (County)

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 2015

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2016

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**CALIFORNIA WATER SERVICE COMPANY**  
**DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2015**  
**SCHEDULE A-1d**  
**GENERAL OFFICE 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	\$ -	\$ -
3	CONSTRUCTION WORK IN PROGRESS	\$ -	\$ -
4	GENERAL OFFICE PRORATE	\$ -	\$ -
5	RATE BASE WRITE-UP	\$ -	\$ -
6	PLANT NOT FUNDED BY CALWATER	\$ -	\$ -
7	TOTAL GROSS PLANT (= Line 2 + Line 3 + Line 4 + Line 5 - Line 6)	<u>\$ -</u>	<u>\$ -</u>
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION		
9	PLANT IN SERVICE	\$ -	\$ -
10	GENERAL OFFICE PRORATE	\$ -	\$ -
11	TOTAL ACCUMULATED DEPRECIATION (= Line 9 + Line 10)	<u>\$ -</u>	<u>\$ -</u>
12	LESS OTHER RESERVES		
13	DEFERRED INCOME TAXES	\$ -	\$ -
14	DEFERRED ITC	\$ -	\$ -
15	OTHER RESERVES	\$ -	\$ -
16	TOTAL OTHER RESERVES (= Line 13 + Line 14 + Line 15)	<u>\$ -</u>	<u>\$ -</u>
17	LESS ADJUSTMENTS		
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$ -	\$ -
19	ADVANCES FOR CONSTRUCTION	\$ -	\$ -
20	OTHER	\$ -	\$ -
21	TOTAL ADJUSTMENTS (= Line 18 + Line 19 + Line 20)	<u>\$ -</u>	<u>\$ -</u>
22	ADD MATERIALS AND SUPPLIES	\$ -	\$ -
23	ADD ADOPTED WORKING CASH (= Line 37)	\$ -	\$ -
24	<b>TOTAL DISTRICT RATE BASE</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
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 & Uncollecti	\$ -	\$ -
28	Purchased Power & Commodity for Resale*	\$ -	\$ -
29	Meter Revenues: Bimonthly Billing	\$ -	\$ -
30	Other Revenues: Flat Rate Monthly Billing	\$ -	\$ -
31	Total Revenues ( Line 29 + Line 30 )	<u>\$ -</u>	<u>\$ -</u>
32	Ratio - Flat Rate to Total Revenues (= Line 30 / Line 31 )	0.00%	0.00%
33	5/24 x Line 27 x ( 100% - Line 32 )	\$ -	\$ -
34	1/24 x Line 27 x Line 32	\$ -	\$ -
35	1/12 x Line 28	\$ -	\$ -
36	Operational Cash Requirement (= Line 33 + Line 34 - Line 35 )	\$ -	\$ -
37	Total Adopted	\$ -	\$ -

## SCHEDULE A-3

GENERAL OFFICE

Depreciation and Amortization Reserves

2015

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			(47,575.51)		0.00	0.00	
2	Add: Credits to reserves during year							
3	a) Charged to account No. 503	(G)	(6,802,749.36)					
			6,802,749.36					
4	b) Charged to account No. 265		0.00					
5	c) Charged to clearing accounts	(G)	(343,777.36)					
			343,777.36					
6	d) Salvage recovered	(G)	0.00					
			0.00					
7	e) All other credits	(G)	0.00					
			0.00	(B)	390,428.69		0.00	
8	Total Credits		0.00		390,428.69		0.00	
9	Deduct: Debits to reserves during year							
10	a) Book cost of property retires	(G)	0.00					
			0.00					
11	b) Cost of removal	(G)	0.00					
			0.00					
12	c) All other debits	(G)	0.00			(C)	0.00	
			0.00					
13	Total Debits		0.00				0.00	
14	Balances in reserves at end of year		0.00		342,853.18	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:	6,668,085.25						
19	Indicate nature of these items and accounts affected							
20	(See Schedule A-3a opposite)							

**GENERAL OFFICE**

**SCHEDULE B-1**

OPERATING REVENUES - CLASS A WATER

LN NO	ACCT NO	ACCOUNT (A)	AMOUNT CURRENT YEAR (B)	UTILITIES AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
22		<b>I. Water Service Revenues</b>			
23	601	Metered Sales to General Customers			
24		601.1 Commercial Sales	-	-	-
25		601.2 Industrial Sales	-	-	-
26		601.3 Sales to Public Authorities	-	-	-
27		Sub-Total	-	-	-
28	602	Unmetered Sales to General Customers			
29		602.1 Commercial Sales	-	-	-
31		602.3 Sales to Public Authorities	-	-	-
32		Sub-Total	-	-	-
34	603	603.1 Metered Sales, Irrigation Customers	-	-	-
		Sub-Total	-	-	-
37	604	Private Fire Protection Service	-	-	-
38	605	Public Fire Protection Service	-	-	-
39	606	Sales To Other Water Utilities For Resale	-	-	-
42	609	Other Sales or Service	716,022	(4,913,556)	5,629,578
43		Sub-Total	716,022	(4,913,556)	5,629,578
44		Total Water Service Revenue	716,022	(4,913,556)	5,629,578
46		<b>II. Other Water Revenues</b>			
47	611	Miscellaneous Service Revenue	-	-	-
48	612	Rent From Water Property	-	-	-
50	614	Other Water Revenues	-	-	-
51		Total Other Water Revenues	-	-	-
52		<b>III. Water Revenue Adjustment Mechanism Offsets</b>			
53		WRAM / MCBA Adjustmets	-	-	-
54		WRAM/MCBA Interest	-	-	-
54		Conservation Revenue Billed	-	(10,524)	10,524
55		Total WRAM Adjustments	-	(10,524)	10,524
56		Total Operating Revenues	716,022	(4,924,080)	5,640,102

## 7 GENERAL OFFICE

## SCHEDULE B-3

OPERATING EXPENSE - CLASS A, B, AND C WATER UTILITIES

LN NO	ACCT NO	ACCOUNT (A)	AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
1		<b>I. Source of Supply Expense</b>			
2		Operation			
3	701	Operation Supervision and Engineering	96,299	58,475	37,824
5	702	Operation Labor and Expense	-	-	-
6	703	Miscellaneous Expense	-	-	-
7	704	Purchased Water	325	2,972	(2,647)
8		Maintenance			
9	706	Maint. Supervision and Engineering	(35)	14,804	(14,839)
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	41	-	41
17	712	Maint. Of Supply Mains	-	-	-
18	713	Maint. Of Other Source of Supply Plant	34	5	29
19		Total Source of Supply Expenses	96,664	76,257	20,407
20		<b>II. Pumping Expenses</b>			
21		Operation			
22	721	Operation Supervision and Engineering	246,945	276,827	(29,882)
24	722	Power Production Labor and Expenses	-	-	-
26	723	Fuel For Power Production	-	-	-
27	724	Pumping Labor and Expenses	47,186	37,092	10,094
28	725	Miscellaneous Expenses	8,623	37,931	(29,308)
29	726	Fuel or Power Purchased For Pumping	210,626	105,654	104,972
30		Maintenance			
31	729	Maint. Supervision and Engineering	78,407	195,651	(117,243)
33	730	Maint. Of Structures and Improvements	74	23	51
34	731	Maint. Of Power Production Equipment	-	-	-
35	732	Maint. Of Pumping Equipment	8,514	107,539	(99,026)
36	733	Maint. Of Other Pumping Equipment	526	-	526
37		Total Pumping Expenses	600,901	760,717	(159,815)
38		<b>III. Water Treatment Expenses</b>			
39		Operation			
40	741	Operation Supervision and Engineering	2,098,556	1,996,286	102,270
42	742	Operation Labor and Expenses	660,378	641,956	18,423
43	743	Miscellaneous Expenses	49,088	91,585	(42,496)
44	744	Chemicals and Filtering Materials	64,448	1,713	62,735
44	745	Water Treatment Alloc In/Out	(252,853)	(223,771)	(29,082)
45		Maintenance			
46	746	Maint. Supervision and Engineering	53,171	29,514	23,657
48	747	Maint. Of Structures and Improvements	-	-	-
49	748	Maint. Of Water Treatment Equipment	458	-	458
50		Total Water Treatment Expenses	2,673,247	2,537,283	135,964

**GENERAL OFFICE**

**SCHEDULE B-2**

OPERATING EXPENSE - CLASS A, B, AND C WATER UTILITIES

LN NO	ACCT NO	ACCOUNT (A)	AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	INCREASE (DECREASE) (D)
1		<b>IV. Transmission and Distribution Expenses</b>			
2		Operation			
3	751	Operation Supervision and Engineering	25,514	63,834	(38,320)
5	752	Storage Facilities Expenses	-	309	(309)
7	753	Transmission and Distribution Lines	65,968	63,247	2,721
8	754	Meter Expenses	9,230	(3,336)	12,567
9	755	Customer Installation Expenses	-	-	-
10	756	Miscellaneous	50,494	286,220	(235,726)
11		Maintenance			
12	758	Maint. Supervision and Engineering	82,995	29,499	53,496
14	759	Maint. Of Structures and Improvements	-	-	-
15	760	Maint. Of Reservoirs and Tanks	-	-	-
16	761	Maint. Of Transmission and Distribbut. Mains	(91,637)	137,765	(229,402)
18	762	Maint. Of Fire Mains	-	-	-
19	763	Maint. Of Services	34,227	7,992	26,236
21	764	Maint. Of Meters	469	-	469
22	765	Maint. Of Hydrants	47,262	-	47,262
23	766	Maint. Of Miscellaneous Plant	34,770	-	34,770
24		Total Transmission and Distribution Exp.	259,292	585,530	(326,238)
25		<b>V. Customer Account Expenses</b>			
26		Operation			
27	771	Supervision	257,770	265,498	(7,728)
29	772	Meter Reading Expenses	-	-	-
30	773	Customer Records and Collection Expenses	3,325,899	2,557,296	768,603
32	774	Miscellaneous Customer Accounting Expenses	438,319	133,757	304,562
33	775	Uncollectible Accounts	-	-	-
33	776	776 Cust Allocation In/Out	(4,668,905)	(1,356,736)	(3,312,169)
34		Total Customer Accounts Expense	(646,917)	1,599,816	(2,246,733)
35		<b>VI. Sales Expenses</b>			
36		Operation			
37	781	Supervision			
39	782	Demostration and Selling Expenses			
40	783	Advertising Expenses			
41	784	Miscellaneous Sales Expenses			
42	785	Merchandising, Jobbing and Contract Work			
43		Total Sales Expenses	-	-	-

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## 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		<b>VII. Administrative And General Expenses</b>			
2		Operation			
3	791	Administrative and General Salaries	20,894,919	17,366,428	3,528,491
5	792	Office Supplies and Other Expenses	7,648,251	6,398,264	1,249,987
6	793	Property Insurance	237,817	307,472	(69,655)
7	794	Injuries and Damages	3,235,582	4,786,356	(1,550,774)
8	795	Employees Pensions and Benefits	20,762,120	16,889,394	3,872,726
9	796	Franchise Requirements	-	-	-
11	797	Regulatory Commission Expenses	335,205	146,219	188,986
12	798	Outside Service Employed	6,135,229	5,967,351	167,878
14	799	Miscellaneous General Expense	(76,014,889)	(68,615,752)	(7,399,137)
15		Maintenance			
16	805	Maintenance of General Plant	11,888	19,399	(7,511)
17		Total Administrative and General Expenses	(16,753,877)	(16,734,868)	(19,009)
18		<b>VIII. Miscellaneous</b>			
19	811	Rents	213,356	185,747	27,609
20	812	Admin. Exp. Transferred	(13,178)	(12,191)	(987)
20		Admin. Exp. Transferred - General Office			-
21	813	Duplicate Charges - CR			-
22		Total Miscellaneous	200,178	173,556	26,621
23		Total Operating Expenses	(13,570,512)	(11,001,710)	(2,568,803)



**GO**  
**GENERAL OFFICE**

**SCHEDULE B-4**

LN NO	KIND OF TAX (A)	TAXES CHARGED DURING YEAR				CAPITALIZED (F)
		TOTAL TAXES CHARGES DURING YEAR (B)	WATER (ACCOUNT 507) (C)	NONUTILITY (ACCOUNT 5270) (D)	OTHER (ACCOUNT 5371) (E)	
24	Real and Property Taxes	402,523.17	402,523.17	0.00		
25	State corporate Franchise Tax	0.00	0.00			
26	State Unemployment Tax	301,953.12	301,953.12			0.00
27	Other State and Local Taxes	192,237.46	192,237.46			
28	Federal Unemployment Tax	131,324.16	131,324.16			0.00
29	FICA	1,378,088.09	1,378,088.09			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	(2,406,126.00)	(2,406,126.00)			
36						
37						
38						
39		0.00	0.00	0.00	0.00	0.00

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

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

STREAMS				FLOW IN .....(unit) <sup>2</sup>				Annual Quantities Diverted .....(Unit) <sup>2</sup>	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) <sup>2</sup>	Remarks	
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>			
6	Not Applicable								
7									
8									
9									
10									
TUNNELS AND SPRINGS				FLOW IN .....(Unit) <sup>2</sup>			Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum				
11	Not Applicable								
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from		Not Applicable						
17	Annual quantities purchased					(Unit chosen) <sup>2</sup>	Million Gallons		
18									
19									

\* State ditch, pipe line, reservoir, etc., with name, if any.

<sup>1</sup> Average depth to water surface below ground surface.

<sup>2</sup> The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,660 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		Not Applicable	
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			

**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.	Not Applicable	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.	Not Applicable	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								

**SCHEDULE D-4      General Office**  
**Number of Active Service Connections**

	Metered-	Dec. 31	Flat Rate-	Dec. 31
	Prior	Current	Prior	Current
	Year	Year	Year	Year
Commercial (including domestic)				0
Industrial				
Public Authorities				
Irrigation				
Other (specify)				
	<b>NOT APPLICABLE</b>			
Sub-Total	0	0	0	0
Private Fire Connections				
Public Fire Connections				
Totals	0	0	0	0

**NOT APPLICABLE**

**GENERAL OFFICE**

**SCHEDULE D-5**

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

Size	Meters	Services
5/8 - in.		
3/4 - in.		
1 - in.		
1 1/4 - in.		
1 1/2 - in.		
2 - in.		
2 1/2 - in.		
3 - in.		
4 - in.		
5 - in.		
6 - in.		
8 - in.		
10 - in.		
12 - in.		
16 - in.		
18 - in.		
other		
MISC		
Totals	0	0

**SCHEDULE D-6**

**Meter Testing Data**

**NOT APPLICABLE**

**A. Number of Meters Tested During Year as Prescribed  
in Section VI of General Order No. 103:**

- 1. New, after being received \_\_\_\_\_
- 2. Used, before repair \_\_\_\_\_
- 3. Used, after repair \_\_\_\_\_
- 4. Found fast, requiring billing adjustment \_\_\_\_\_

**B. Number of Meters in Service Since Last Test**

- 1. Ten Years or Less \_\_\_\_\_
- 2. More than 10, but less than 15 years \_\_\_\_\_
- 3. More than 15 years \_\_\_\_\_

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
Commercial							0	0	0		
Industrial							0	0	0		
Public Authority							0	0	0		
Irrigation							0	0	0		
Other water utilities							0	0	0		
Reclaimed							0	0	0		
Other							0	0	0		
Total	0	0	0	0	0	0	0	0	0		

  

Classification Of Service	During Current Year												Sub-total	Total	Total Prior Yr
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun			
Commercial													0	0	0
Industrial													0	0	0
Public Authority													0	0	0
Irrigation													0	0	0
Other water utilities													0	0	0
Reclaimed													0	0	0
Other													0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet Total Acres Irrigated: Total Population Served: 0

**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)	-59,063.71
		59,063.71
100.3. Construction work in progress	(G)	-22,531,755.62
		22,531,755.62
241. Advances for construction		0.00
265. Contributions in aid of construction		0.00

(G) General Office Allocation

**SIGNATURE**

District Management

Name of District Manager Martin Kropelnicki

Address 1720 North First St., San Jose, CA 95112-4598

Telephone 408-367-8200

This report sets forth book or allocated figures and other data pertaining to the district for the period from January 1, 2015 to December 31, 2015.

General Office

  
Signature

Vice President & Corporate Controller

Title

March 22, 2016  
Date