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2017
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

CALIFORNIA WATER SERVICE COMPANY
(NAME OF CORPORATION)

Name of District: Los Altos Suburban Location: Los altos Santa Clara
Sunnyvale
Cupertino (TOWN OR CITY) (COUNTY)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2017

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2018

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GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN MARCH 31, 2018**, with:

CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298
bmd@cpuc.ca.gov

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the schedules by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2017, through December 31, 2017. Fiscal year reports will not be accepted.

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service

See Report CW_W405

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization					\$ -
3	302	Franchises and Consents (Schedule A-1c)					\$ -
4	303	Other Intangible Plant					\$ -
5		Total Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights					\$ -
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements					\$ -
12	312	Collecting and Impounding Reservoirs					\$ -
13	313	Lake, River and Other Intakes					\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells					\$ -
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements					\$ -
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment					\$ -
25	325	Other Pumping Plant					\$ -
26		Total Pumping Plant	\$ -	\$ -	\$ -	\$ -	\$ -
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements					\$ -
30	332	Water Treatment Equipment					\$ -
31		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service (Continued)

See Report CW_W405

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements					\$ -
34	342	Reservoirs and Tanks					\$ -
35	343	Transmission and Distribution Mains					\$ -
36	344	Fire Mains					\$ -
37	345	Services					\$ -
38	346	Meters					\$ -
39	347	Meter Installations					\$ -
40	348	Hydrants					\$ -
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements					\$ -
46	372	Office Furniture and Equipment					\$ -
47	373	Transportation Equipment					\$ -
48	374	Stores Equipment					\$ -
49	375	Laboratory Equipment					\$ -
50	376	Communication Equipment					\$ -
51	377	Power Operated Equipment					\$ -
52	378	Tools, Shop and Garage Equipment					\$ -
53	379	Other General Plant					\$ -
54		Total General Plant	\$ -	\$ -	\$ -	\$ -	\$ -
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property					\$ -
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-1b
Account 101 - Recycled Water Utility Plant

N/A

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant					\$ -
2	394	Recycled Water Land and Land Rights					\$ -
3	395	Recycled Water Depreciable Plant					\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-1c
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year ¹ (e)
1					
2					
3					
4					
5				Total	\$ -

¹ The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 3.



Acct	Description	Beg of YR Bal	Additions	Retirements	Other	End of YR
I. INTANGIBLE PLANT						
301	ORGANIZATION	15,613.15	0.00	0.00	0.00	15,613.15
302	FRANCHISES AND CONSENTS	18,703.89	0.00	0.00	0.00	18,703.89
303	OTHER INTANGIBLE PLANT	179,479.82	0.00	-179,479.82	0.00	0.00
	TOTAL INTANGIBLE PLANT	213,796.86	0.00	-179,479.82	0.00	34,317.04
II. LAND PLANT						
306	LAND AND LAND RIGHTS	3,303,951.67	0.00	0.00	0.00	3,303,951.67
III. SOURCE OF SUPPLY PLANT						
311	STRUCTURES AND IMPROVEMENTS	2,581.45	0.00	0.00	0.00	2,581.45
312	COLLECTIONS AND IMPROVEMENTS RES	63,633.82	0.00	0.00	0.00	63,633.82
313	LAKE, REIVER AND OTHER INTAKES	0.00	0.00	0.00	0.00	0.00
315	WELLS	1,286,500.03	0.00	-25,798.69	0.00	1,260,701.34
316	SUPPLY MAINS	16,585.14	0.00	0.00	0.00	16,585.14
	TOTAL SOURCE AND SUPPLY PLANT	1,369,300.44	0.00	-25,798.69	0.00	1,343,501.75
IV. PUMPING PLANT						
321	STRUCTURES AND IMPROVEMENTS	3,710,310.90	587,168.77	-7,726.93	0.00	4,289,752.74
3211	PAVEMENT	174,833.00	0.00	0.00	0.00	174,833.00
324	PUMPING EQUIPMENT	9,238,042.24	467,628.63	-167,513.78	0.00	9,538,157.09
3241	SYS CONTROL COMPUTER EQUIP	1,624,813.63	210.69	0.00	0.00	1,624,824.32
325	OTHER PUMPING PLANT	4,172.28	5,925.52	0.00	0.00	10,097.80
	TOTAL PUMPING PLANT	14,751,972.05	1,060,933.61	-175,240.71	0.00	15,637,664.95
V. WATER TREATMENT PLANT						
331	STRUCTURES AND IMPROVEMENTS	222,447.29	0.00	0.00	0.00	222,447.29
332	WATER TREATMENT EQUIPMENT	1,540,588.77	2,776.74	0.00	0.00	1,543,365.51
	TOTAL WATER TREATMENT EQUIPMENT	1,763,036.06	2,776.74	0.00	0.00	1,765,812.80
VI. TRANS AND DIST PLANT						
341	STRUCTURES AND IMPROVEMENTS	1,766,863.77	0.00	0.00	0.00	1,766,863.77
3411	PAVEMENT	88,647.04	194.66	0.00	0.00	88,841.70
342	RESERVOIRS AND TANKS	4,824,955.11	900,801.98	-67,666.32	0.00	5,658,090.77
3421	TANK PAINTINGS	2,310,668.95	0.00	0.00	0.00	2,310,668.95
343	TRANS AND DIST MAINS	38,415,927.98	5,507,770.50	-75,296.95	0.00	43,848,401.53
344	FIRE MAINS	0.00	0.00	0.00	0.00	0.00
345	SERVICES	16,543,825.99	2,168,529.49	-67,948.08	0.00	18,644,407.40
346	METERS	4,331,637.12	207,062.12	-91,397.61	0.00	4,447,301.63
348	HYDRANTS	4,418,574.81	669,837.55	-9,876.43	0.00	5,078,535.93
	TOTAL TRANS AND DIST PLANT	72,701,100.77	9,454,196.30	-312,185.39	0.00	81,843,111.68
VII. GENERAL PLANT						
371	STRUCTURES AND IMPROVEMENTS	306,710.84	58,294.89	-4,260.48	0.00	360,745.25
3711	PAVEMENT	0.00	0.00	0.00	0.00	0.00
3720	OFFICE FURNITURE AND EQUIPMENT	100,623.36	107,200.36	-18,326.15	0.00	189,497.57
3721	OFFICE EQUIPMENT - COMPUTERS	94,029.54	31,056.21	0.00	0.00	125,085.75
3722	COMPUTER SOFTWARE	3,094.33	0.00	0.00	0.00	3,094.33
373	TRANSPORTATION EQUIPMENT	763,131.40	262,187.75	-3,402.36	0.00	1,021,916.79
374	STORES EQUIPMENT	55,804.86	0.00	0.00	0.00	55,804.86
375	LABORATORY EQUIPMENT	5,428.01	0.00	0.00	0.00	5,428.01
376	COMMUNICATION EQUIPMENT	40,718.29	6,223.62	0.00	0.00	46,941.91
377	POWER OPERATED EQUIPMENT	14,791.08	0.00	0.00	0.00	14,791.08
378	TOOLS, SHOP AND GARAGE EQUIP	639,626.68	14,392.02	-42,761.48	0.00	611,257.22
379	OTHER GENERAL PLANT	2,356.20	0.00	0.00	0.00	2,356.20
380	LEASED PROPERTY	0.00	0.00	0.00	0.00	0.00
	TOTAL OTHER GENERAL PLANT	2,026,314.59	479,354.85	-68,750.47	0.00	2,436,918.97
VIII. DISTRIBUTED ITEMS						
390	OTHER TANGIBLE PROPERTY	4,091.88	0.00	0.00	0.00	4,091.88
391	UTILITY PLANT PURCHASED	0.00	0.00	0.00	0.00	0.00
	DIST GO PLANT ALLOCATION	5,472,815.13	635,486.46	-280,963.52	-25,262.82	5,802,075.25
	OTHER GO PLANT ALLOCATION	0.00	0.00	0.00	0.00	0.00
	TOTAL UNDISTRIBUTED ITEMS	5,476,907.01	635,486.46	-280,963.52	-25,262.82	5,806,167.13
	TOTAL UTILITY PLANT IN SERVICE	101,606,379.45	11,632,747.96	-1,042,418.60	-25,262.82	112,171,445.99

SCHEDULE A-4
DISTRICT RATE BASE AND WORKING CASH
See Attached Schedule A-4

Line No.	Acct.	Title of Account (a)	Balance 12/31/2017 (b)	Balance 1/1/2017 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	-	
3		Construction Work in Progress		
4		General Office Prorate		
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ -	\$ -
6		Less Accumulated Depreciation		
7		Plant in Service		
8		General Office Prorate		
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ -	\$ -
10		Less Other Reserves		
11		Deferred Income Taxes		
12		Deferred Investment Tax Credit		
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ -	\$ -
15		Less Adjustments		
16		Contributions in Aid of Construction		
17		Advances for Construction		
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)		
20		Add Materials and Supplies		
21		Add Working Cash (=Line 34)		
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)		
		Working Cash		
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)		
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		
31		5/24 x Line 25 x (100% - Line 30)		
32		1/24 x Line 25 x Line 30		
33		1/12 x Line 26		
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)		
		Electric power, gas or other fuel purchased for pumping and/or * purchased commodity for resale billed after receipt (metered).		

CALIFORNIA WATER SERVICE COMPANY
DERIVATION OF WEIGHTED AVERAGE RATE BASE 12 MONTHS END: DECEMBER 31, 2017
SCHEDULE A-4
LOS ALTOS DISTRICT RATE BASE AND WORKING CASH

Line No.	Title of Account	Balance 12/31/2017	Balance 12/31/2016
1	UTILITY PLANT		
2	PLANT IN SERVICE	\$100,623,668.5	\$ 86,817,002.2
4	GENERAL OFFICE PRORATE	\$ 5,609,638.5	\$ 4,578,872.9
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)	<u>\$106,233,307.0</u>	<u>\$ 91,395,875.1</u>
8	LESS ACCUMULATED DEPRECIATION/AMORTIZATION		
9	PLANT IN SERVICE	\$ 32,771,121.3	\$ 31,399,107.4
10	GENERAL OFFICE PRORATE	\$ 1,906,946.6	\$ 1,636,707.6
11	TOTAL ACCUMULATED DEPRECIATION (= Line 9 + Line 10)	<u>\$ 34,678,067.9</u>	<u>\$ 33,035,815.0</u>
12	LESS OTHER RESERVES		
13	DEFERRED INCOME TAXES	\$ 8,288,470.5	\$ 10,316,029.0
14	DEFERRED ITC	\$ 71,162.9	\$ 75,520.3
15	GENERAL OFFICE PRORATE	\$ 616,146.3	\$ 416,739.2
16	TOTAL OTHER RESERVES (= Line 13 + Line 14 + Line 15)	<u>\$ 8,975,779.7</u>	<u>\$ 10,808,288.6</u>
17	LESS ADJUSTMENTS		
18	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$ 9,376,623.5	\$ 9,157,602.3
19	ADVANCES FOR CONSTRUCTION	\$ 1,637,804.2	\$ 1,453,050.3
20	OTHER (TAX EFFECT ON CIAC AND ADVANCES)	\$ 755,860.4	\$ 714,273.2
21	TOTAL ADJUSTMENTS (= Line 18 + Line 19 - Line 20)	<u>\$ 10,258,567.4</u>	<u>\$ 9,896,379.4</u>
22	ADD MATERIALS AND SUPPLIES	\$ 339,545.6	\$ 316,701.3
23	ADD TANK PAINTING	\$ 1,536,416.1	\$ 1,543,608.5
24	ADD ADOPTED WORKING CASH (= Line 38)	\$ 387,480.9	\$ 387,480.9
25	TOTAL DISTRICT RATE BASE	<u><u>\$ 54,584,334.5</u></u>	<u><u>\$ 39,903,182.8</u></u>
26	(= Line 7 - Line 11 - Line 16 - Line 21 + Line 22 + Line 23)		

WORKING CASH

27	DETERMINATION OF OPERATIONAL CASH REQUIREMENT		
28	Operating Expenses Excluding Taxes, Depreciation & Uncollectible)	\$ 24,507,827.9	\$ 20,129,724.5
29	Purchased Power & Commodity for Resale*	\$ 10,003,359.2	\$ 9,245,510.1
30	Meter Revenues: Bimonthly Billing	\$ 5,439,267.2	\$ 4,473,642.2
31	Other Revenues: Flat Rate Monthly Billing	\$ 18,509.2	\$ 16,942.7
32	Total Revenues (Line 30 + Line 31)	<u>\$ 5,457,776.4</u>	<u>\$ 4,490,584.8</u>
33	Ratio - Flat Rate to Total Revenues (= Line 31 / Line 32)	0.34%	0.38%
34	5/24 x Line 28 x (100% - Line 33)	\$ 5,088,481.9	\$ 4,177,870.1
35	1/24 x Line 28 x Line 33	\$ 3,463.1	\$ 3,164.5
36	1/12 x Line 29	\$ 833,613.3	\$ 770,459.2
37	Operational Cash Requirement (= Line 34 + Line 35 - Line 36)	\$ 5,925,558.3	\$ 4,951,493.8
38	Total Adopted	\$ 387,480.9	\$ 387,480.9

SCHEDULE A-5
Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves

Line No.	See Attached Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year					
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503					
4	(b) Charged to Account 504					
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered					
9	(g) All other credits ¹					
10	Total credits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired					
13	(b) Cost of removal					
14	(c) All other debits ¹					
15	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ -	\$ -	\$ -	\$ -	\$ -
17						
18	State method of determining depreciation charges.					
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - \$					
24						
25	¹ Indicate the nature of these items and show the accounts affected by the contra entries.					
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						

SCHEDULE A-3

LOS ALTOS

Depreciation and Amortization Reserves

2017

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)
Balance in reserves at beginning of year	(G)	1,672,796.96			
		31,594,140.59	11,688.24	0.00	0.00
Add: Credits to reserves during year					
a) Charged to account No. 503	(G)	413,102.67			
		2,433,984.00			
b) Charged to account No. 265		388,289.35			
c) Charged to clearing accounts	(G)	24,394.80			
		76,007.88			
d) Salvage recovered	(G)	0.00			
		0.00			
e) All other credits	(G)	16,765.90			
	(A)	0.00	(B) 1,198.03		
Total Credits		3,352,544.60	1,198.03		
Deduct: Debits to reserves during year					
a) Book cost of property retires	(G)	280,963.52			
		581,975.26			
b) Cost of removal	(G)	0.00			
		213,083.27			
c) All other debits	(G)	(3,124.93)			
		(0.11)			
Total Debits		1,072,897.01			
Balances in reserves at end of year		35,546,585.14	12,886.27	0.00	0.00

State method of determining depreciation charges: Straight Line Remaining Life Method & Liberalized

(A) Depreciation on Intracompany transfers (B) Amortization charged to 50 (G) General Office Allocation

Report depreciation in Federal Tax Return for year: 1,643,307.47

Indicate nature of these items and accounts affected

(See Schedule A-3a opposite)

SCHEDULE A-5a

Account 250 - Analysis of Entries in Depreciation Reserve

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct.	See Attached DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements					\$ -
3	312	Collecting and Impounding Reservoirs					\$ -
4	313	Lake, river and Other Intakes					\$ -
5	314	Springs and Tunnels					\$ -
6	315	Wells					\$ -
7	316	Supply Mains					\$ -
8	317	Other Source of Supply Plant					\$ -
9		Total Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements					\$ -
13	322	Boiler Plant Equipment					\$ -
14	323	Other Power Production Equipment					\$ -
15	324	Pumping Equipment					\$ -
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ -	\$ -	\$ -	\$ -	\$ -
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements					\$ -
21	332	Water Treatment Equipment					\$ -
22		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements					\$ -
26	342	Reservoirs and Tanks					\$ -
27	343	Transmission and Distribution Mains					\$ -
28	344	Fire Mains					\$ -
29	345	Services					\$ -
30	346	Meters					\$ -
31	347	Meter Installations					\$ -
32	348	Hydrants					\$ -
33	349	Other Transmission and Distribution Plant					\$ -
34		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements					\$ -
38	372	Office Furniture and Equipment					\$ -
39	373	Transportation Equipment					\$ -
40	374	Stores Equipment					\$ -
41	375	Laboratory Equipment					\$ -
42	376	Communication Equipment					\$ -
43	377	Power Operated Equipment					\$ -
44	378	Tools, Shop and Garage Equipment					\$ -
45	379	Other General Plant					\$ -
46	390	Other Tangible Property					\$ -
47	391	Water Plant Purchased					\$ -
48		Total General Plant	\$ -	\$ -	\$ -	\$ -	\$ -
49		Total	\$ -	\$ -	\$ -	\$ -	\$ -



ANNUAL REPORT FOR DEPRECIATION
 ANALYSIS OF DEPRECIATION RESERVE - ACCOUNT no 250

ACCOUNT	Begin Balance	Provisions	Retirements	Salvage	Cost to Remove	Other	End Balance
I. SOURCE OF SUPPLY PLANT							
3110 STRUCTURES AND IMPROVEMENTS	784.61	50.40	0.00	0.00	0.00	0.00	835.01
3120 COLLECTIONS AND IMPROVEMENTS RES	80,297.23	5,071.56	0.00	0.00	0.00	0.00	85,368.79
3130 LAKE, REIVER 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	505,401.95	66,254.76	-25,798.69	0.00	-102,385.07	0.00	443,472.95
3160 SUPPLY MAINS	19,631.59	43.20	0.00	0.00	0.00	0.00	19,674.79
3170 OTHER SOURCE OF SUPPLY PLANT	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SOURCE AND SUPPLY PLANT	606,115.38	71,419.92	-25,798.69	0.00	-102,385.07	0.00	549,351.54
II. PUMPING PLANT							
3210 STRUCTURES AND IMPROVEMENTS	1,952,072.94	167,727.48	-7,726.93	0.00	0.00	0.00	2,112,073.49
3220 BOILER PLANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3230 OTHER POWER PRODUCTION EQUIP	0	0.00	0.00	0.00	0.00	0.00	0.00
3240 PUMPING EQUIPMENT	1,935,038.38	253,122.36	-167,513.78	0.00	0.00	0.00	2,020,646.96
3241 SYS CONTROL COMPUTER EQUIP	141,600.13	44,514.48	0.00	0.00	0.00	0.00	186,114.61
3250 OTHER PUMPING PLANT	1,379.59	130.20	0.00	0.00	0.00	0.00	1,509.79
TOTAL PUMPING PLANT	4,030,091.04	465,494.52	-175,240.71	0.00	0.00	0.00	4,320,344.85
III. WATER TREATMENT PLANT							
3310 STRUCTURES AND IMPROVEMENTS	18,562.21	5,160.72	0.00	0.00	0.00	0.00	23,722.93
3320 WATER TREATMENT EQUIPMENT	466,092.06	33,892.92	0.00	0.00	0.00	0.00	499,984.98
TOTAL WATER TREATMENT EQUIPMENT	484,654.27	39,053.64	0.00	0.00	0.00	0.00	523,707.91
IV. TRANS AND DIST PLANT							
3410 STRUCTURES AND IMPROVEMENTS	253,199.16	28,551.60	0.00	0.00	0.00	0.00	281,750.76
3420 RESERVOIRS AND TANKS	3,027,808.28	139,923.72	-67,666.32	0.00	-36,845.62	0.00	3,063,220.06
3421 TANK PAINTINGS	890,954.05	223,210.68	0.00	0.00	0.00	0.00	1,114,164.73
3430 TRANS AND DIST MAINS	12,825,529.01	856,675.20	-75,296.95	0.00	-56,136.68	0.00	13,550,770.58
3440 FIRE MAINS	11,242.92	0.00	0.00	0.00	0.00	0.00	11,242.92
3450 SERVICES	5,689,527.56	737,854.68	-67,948.08	0.00	-17,984.70	0.00	6,341,449.46
3460 METERS	1,574,247.97	133,414.32	-91,397.61	0.00	2,683.90	0.00	1,618,948.58
3470 METER INSTALLATIONS	0	0.00	0.00	0.00	0.00	0.00	0.00
3480 HYDRANTS	1,113,273.17	79,534.32	-9,876.43	0.00	-2,415.10	0.00	1,180,515.96
3490 OTHER TRANS AND DIST MAINS	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANS AND DIST PLANT	25,385,782.12	2,199,164.52	-312,185.39	0.00	-110,698.20	0.00	27,162,063.05
V. GENERAL PLANT							
3710 STRUCTURES AND IMPROVEMENTS	187,137.67	7,361.04	-4,260.48	0.00	0.00	0.00	190,238.23
3720 OFFICE FURNITURE AND EQUIPMENT	-4,666.53	6,097.80	-18,326.15	0.00	0.00	0.00	-16,894.88
3721 OFFICE EQUIPMENT - COMPUTERS	29,715.61	17,574.12	0.00	0.00	0.00	0.00	47,289.73
3722 COMPUTER SOFTWARE	-95.98	187.56	0.00	0.00	0.00	0.00	91.58
3730 TRANSPORTATION EQUIPMENT	610,334.07	76,007.88	-3,402.36	0.00	0.00	0.00	682,939.59
3740 STORES EQUIPMENT	7,700.51	3,074.88	0.00	0.00	0.00	0.00	10,775.39
3750 LABORATORY EQUIPMENT	2,950.05	275.76	0.00	0.00	0.00	0.00	3,225.81
3760 COMMUNICATION EQUIPMENT	27,287.63	1,087.20	0.00	0.00	0.00	0.00	28,374.83
3770 POWER OPERATED EQUIPMENT	5,147.81	239.64	0.00	0.00	0.00	0.00	5,387.45
3780 TOOLS, SHOP AND GARAGE EQUIP	218,775.34	28,783.20	-42,761.48	0.00	0.00	0.00	204,797.06
3790 OTHER GENERAL PLANT	-880.93	165.84	0.00	0.00	0.00	0.00	-715.09
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 PURCHASED	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL PLANT	1,087,497.78	140,854.92	-68,750.47	0.00	0.00	0.00	1,159,602.23
DIST GO PLANT ALLOCATION	1,672,796.96	436,557.08	-280,963.52	2,184.66	0.00	940.38	1,831,515.56
TOTAL DEPRECIATION	33,266,937.55	3,352,544.60	-862,938.78	2,184.66	-213,083.27	940.38	35,546,585.14

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	See Attached ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales			\$ -
4		601-1.2 Residential Low Income Discount (Debit)			\$ -
5		601-2 Commercial Sales			\$ -
6		601-3 Industrial Sales			\$ -
7		601-4 Sales to Public Authorities			\$ -
8		Sub-total	\$ -	\$ -	\$ -
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales			\$ -
11		602-1.2 Residential Low Income Discount (Debit)			\$ -
12		602-2 Commercial Sales			\$ -
13		602-3 Industrial Sales			\$ -
14		602-4 Sales to Public Authorities			\$ -
15		Sub-total	\$ -	\$ -	\$ -
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales			\$ -
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ -	\$ -	\$ -
20	604	Private Fire Protection Service			\$ -
21	605	Public Fire Protection Service			\$ -
22	606	Sales to Other Water Utilities for Resale			\$ -
23	607	Sales to Governmental Agencies by Contracts			\$ -
24	608	Interdepartmental Sales			\$ -
25	609	Other Sales or Service			\$ -
26		Sub-total	\$ -	\$ -	\$ -
27		Total Water Service Revenues	\$ -	\$ -	\$ -
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues			\$ -
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues			\$ -
34	615	Recycled Water Revenues			\$ -
35		Total Other Water Revenues	\$ -	\$ -	\$ -
36	501	Total operating revenues	\$ -	\$ -	\$ -

Los Altos Suburban

SCHEDULE B-1

OPERATING REVENUES - CLASS A WATER

LN NO	ACCT NO	ACCOUNT (A)	UTILITIES		INCREASE (DECREASE) (D)
			AMOUNT CURRENT YEAR (B)	AMOUNT PRIOR YEAR (C)	
22		I. Water Service Revenues			
23	601	Metered Sales to General Customers			
24		601.1 Commercial Sales	22,447,762	19,398,814	3,048,948
25		601.2 Industrial Sales	5,660,114	5,300,064	360,051
26		601.3 Sales to Public Authorities	1,330,105	1,240,472	89,633
27		Sub-Total	<u>29,437,981</u>	<u>25,939,350</u>	<u>3,498,631</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	241,035	242,865	(1,831)
38	605	Public Fire Protection Service	6,336	6,336	-
39	606	Sales To Other Water Utilities For Resale	-	-	-
42	609	Other Sales or Service	170,731	87,614	83,117
43		Sub-Total	<u>418,102</u>	<u>336,816</u>	<u>81,286</u>
44		Total Water Service Revenue	<u>29,856,083</u>	<u>26,276,166</u>	<u>3,579,917</u>
46		II. Other Water Revenues			
47	611	Miscellaneous Service Revenue	70,910	77,670	(6,760)
48	612	Rent From Water Property	-	-	-
50	614	Other Water Revenues	301,337	159,246	142,091
51		Total Other Water Revenues	<u>372,247</u>	<u>236,916</u>	<u>135,331</u>
52		III. Water Revenue Adjustment Mechanism Offsets			
53		WRAM / MCBA Adjustmets	2,809,871	607,768	2,202,103
54		WRAM/MCBA Interest	21,992	1,017	20,976
54		Conservation Revenue Billed	(74,027)	58,708	(132,735)
55		Total WRAM Adjustments	<u>2,757,836</u>	<u>667,492</u>	<u>2,090,344</u>
56		Total Operating Revenues	<u><u>32,986,167</u></u>	<u><u>27,180,574</u></u>	<u><u>5,805,593</u></u>

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	See Attached Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B			\$ -	
4	701	Operation supervision, labor and expenses			C		\$ -	
5	702	Operation labor and expenses	A	B			\$ -	
6	703	Miscellaneous expenses	A				\$ -	
7	704	Purchased water	A	B	C		\$ -	
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B			\$ -	
10	706	Maintenance of structures and facilities			C		\$ -	
11	707	Maintenance of structures and improvements	A	B			\$ -	
12	708	Maintenance of collect and impound reservoirs	A				\$ -	
13	708	Maintenance of source of supply facilities		B			\$ -	
14	709	Maintenance of lake, river and other intakes	A				\$ -	
15	710	Maintenance of springs and tunnels	A				\$ -	
16	711	Maintenance of wells	A				\$ -	
17	712	Maintenance of supply mains	A				\$ -	
18	713	Maintenance of other source of supply plant	A	B			\$ -	
19		Total source of supply expense				\$ -	\$ -	
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B			\$ -	
23	721	Operation supervision labor and expense			C		\$ -	
24	722	Power production labor and expenses	A				\$ -	
25	722	Power production labor, expenses and fuel		B			\$ -	
26	723	Fuel for power production	A				\$ -	
27	724	Pumping labor and expenses	A	B			\$ -	
28	725	Miscellaneous expenses	A				\$ -	
29	726	Fuel or power purchased for pumping	A	B	C		\$ -	
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B			\$ -	
32	729	Maintenance of structures and equipment			C		\$ -	
33	730	Maintenance of structures and improvements	A	B			\$ -	
34	731	Maintenance of power production equipment	A	B			\$ -	
35	732	Maintenance of power pumping equipment	A	B			\$ -	
36	733	Maintenance of other pumping plant	A	B			\$ -	
37		Total pumping expenses				\$ -	\$ -	

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	22,372		14,130	8,242
5	702	Operation Labor and Expense	-		-	-
6	703	Miscellaneous Expense	4,875,875		2,314,351	2,561,524
7	704	Purchased Water	9,154,962		8,588,165	566,796
8		Maintenance				
9	706	Maint. Supervision and Engineering	121		30	91
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	-		(14,139)	14,139
17	712	Maint. Of Supply Mains	-		-	-
18	713	Maint. Of Other Source of Supply Plant	1,557		7,577	(6,019)
19		Total Source of Supply Expenses	14,054,887		10,910,114	3,144,773
20		II. Pumping Expenses				
21		Operation				
22	721	Operation Supervision and Engineering	456,142		423,747	32,394
24	722	Power Production Labor and Expenses	-		-	-
26	723	Fuel For Power Production	-		-	-
27	724	Pumping Labor and Expenses	43,349		42,926	423
28	725	Miscellaneous Expenses	27,108		150,864	(123,756)
29	726	Fuel or Power Purchased For Pumping	848,553		666,192	182,361
30		Maintenance				
31	729	Maint. Supervision and Engineering	62,921		51,101	11,820
33	730	Maint. Of Structures and Improvements	20,233		1,903	18,330
34	731	Maint. Of Power Production Equipment	-		-	-
35	732	Maint. Of Pumping Equipment	52,642		105,384	(52,742)
36	733	Maint. Of Other Pumping Equipment	-		-	-
37		Total Pumping Expenses	1,510,948		1,442,117	68,832
38		III. Water Treatment Expenses				
39		Operation				
40	741	Operation Supervision and Engineering	93,068		91,993	1,075
42	742	Operation Labor and Expenses	103,541		17,807	85,733
43	743	Miscellaneous Expenses	62,339		(8,883)	71,222
44	744	Chemicals and Filtering Materials	47,429		54,186	(6,757)
44	745	Water Treatment Alloc In/Out	-		-	-
45		Maintenance				
46	746	Maint. Supervision and Engineering	3,188		2,930	257
48	747	Maint. Of Structures and Improvements	-		-	-
49	748	Maint. Of Water Treatment Equipment	10,009		5,035	4,974
50		Total Water Treatment Expenses	319,573		163,069	156,504

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	See Attached Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B			\$ -	
41	741	Operation supervision, labor and expenses			C		\$ -	
42	742	Operation labor and expenses	A				\$ -	
43	743	Miscellaneous expenses	A	B			\$ -	
44	744	Chemicals and filtering materials	A	B			\$ -	
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B			\$ -	
47	746	Maintenance of structures and equipment			C		\$ -	
48	747	Maintenance of structures and improvements	A	B			\$ -	
49	748	Maintenance of water treatment equipment	A	B			\$ -	
50		Total water treatment expenses				\$ -	\$ -	
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B			\$ -	
54	751	Operation supervision, labor and expenses			C		\$ -	
55	752	Storage facilities expenses	A				\$ -	
56	752	Operation labor and expenses		B			\$ -	
57	753	Transmission and distribution lines expenses	A				\$ -	
58	754	Meter expenses	A				\$ -	
59	755	Customer installations expenses	A				\$ -	
60	756	Miscellaneous expenses	A				\$ -	
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B			\$ -	
63	758	Maintenance of structures and plant			C		\$ -	
64	759	Maintenance of structures and improvements	A	B			\$ -	
65	760	Maintenance of reservoirs and tanks	A	B			\$ -	
66	761	Maintenance of trans. and distribution mains	A				\$ -	
67	761	Maintenance of mains		B			\$ -	
68	762	Maintenance of fire mains	A				\$ -	
69	763	Maintenance of services	A				\$ -	
70	763	Maintenance of other trans. and distribution plant		B			\$ -	
71	764	Maintenance of meters	A				\$ -	
72	765	Maintenance of hydrants	A				\$ -	
73	766	Maintenance of miscellaneous plant	A				\$ -	
74		Total transmission and distribution expenses				\$ -	\$ -	

Los Altos Suburban

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		IV. Transmission and Distribution Expenses			
2		Operation			
3	751	Operation Supervision and Engineering	214,368	199,017	15,351
5	752	Storage Facilities Expenses	16,183	19,329	(3,145)
7	753	Transmission and Distribution Lines	60,038	47,499	12,539
8	754	Meter Expenses	22,345	18,809	3,536
9	755	Customer Installation Expenses	12,767	13,333	(565)
10	756	Miscellaneous	294,773	108,597	186,176
11		Maintenance			
12	758	Maint. Supervision and Engineering	513,439	377,018	136,421
14	759	Maint. Of Structures and Improvements	-	-	-
15	760	Maint. Of Reservoirs and Tanks	166,774	108,725	58,050
16	761	Maint. Of Transmission and Distribbut. Mains	267,995	264,932	3,063
18	762	Maint. Of Fire Mains	-	-	-
19	763	Maint. Of Services	126,315	105,362	20,954
21	764	Maint. Of Meters	6,886	10,395	(3,510)
22	765	Maint. Of Hydrants	4,813	5,904	(1,091)
23	766	Maint. Of Miscellaneous Plant	1,146	-	1,146
24		Total Transmission and Distribution Exp.	1,707,843	1,278,919	428,924
25		V. Customer Account Expenses			
26		Operation			
27	771	Supervision	410,877	424,699	(13,822)
29	772	Meter Reading Expenses	10,614	10,306	307
30	773	Customer Records and Collection Expenses	160,604	187,847	(27,243)
32	774	Miscellaneous Customer Accounting Expenses	232,372	415,076	(182,705)
33	775	Uncollectible Accounts	6,135	20,377	(14,242)
33	776	776 Cust Allocation In/Out	-	-	-
34		Total Customer Accounts Expense	820,601	1,058,306	(237,705)
35		VI. Sales Expenses			
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	-	-	-

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	See Attached Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B				\$ -
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B				\$ -
80	773	Customer records and collection expenses	A					\$ -
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A					\$ -
83	775	Uncollectible accounts	A	B	C			\$ -
84		Total customer account expenses				\$ -	\$ -	\$ -
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B				\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A					\$ -
90	783	Advertising expenses	A					\$ -
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		Total sales expenses				\$ -	\$ -	\$ -
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses						\$ -
97		Total recycled water expenses				\$ -	\$ -	\$ -
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C			\$ -
101	792	Office supplies and other expenses	A	B	C			\$ -
102	793	Property insurance	A					\$ -
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A					\$ -
105	795	Employees' pensions and benefits	A	B	C			\$ -
106	796	Franchise requirements	A	B	C			\$ -
107	797	Regulatory commission expenses	A	B	C			\$ -
108	798	Outside services employed	A					\$ -
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A					\$ -
112		Maintenance						
113	805	Maintenance of general plant	A	B	C			\$ -
114		Total administrative and general expenses				\$ -	\$ -	\$ -
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C			\$ -
118	812	Administrative expenses transferred - Cr.	A	B	C			\$ -
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ -	\$ -	\$ -
121		Total operating expenses				\$ -	\$ -	\$ -

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	2,116	(21,925)	24,041
5	792	Office Supplies and Other Expenses	32,755	56,574	(23,819)
6	793	Property Insurance	-	-	-
7	794	Injuries and Damages	52,791	49,478	3,313
8	795	Employees Pensions and Benefits	1,481,983	1,374,982	107,001
9	796	Franchise Requirements	-	-	-
11	797	Regulatory Commission Expenses	6,164	(3,169)	9,333
12	798	Outside Service Employed	(1,424)	16,260	(17,684)
14	799	Miscellaneous General Expense	3,160,273	2,769,895	390,378
15		Maintenance			
16	805	Maintenance of General Plant	-	(193)	193
17		Total Administrative and General Expenses	4,734,659	4,241,903	492,755
18		VIII. Miscellaneous			
19	811	Rents	90,524	85,928	4,597
20	812	Admin. Exp. Transferred	(106,317)	(110,274)	3,957
20		Admin. Exp. Transferred - General Office			-
21	813	Duplicate Charges - CR			-
22		Total Miscellaneous	(15,792)	(24,346)	8,554
23		Total Operating Expenses	23,132,718	19,070,081	4,062,637

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	See Attached Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)	Capitalized (Omit Account) (f)
1	Federal corporate income taxes	\$ -				
2	California corporate franchise taxes	\$ -				
3	Property taxes	\$ -				
4	Other taxes	\$ -				
5		\$ -				
6		\$ -				
7		\$ -				
8		\$ -				
9		\$ -				
10		\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ -	\$ -	\$ -	\$ -	\$ -

III
LOS ALTOS SUBURBAN

SCHEDULE B-4

LN NO	KIND OF TAX (A)	TAXES CHARGED DURING YEAR				
		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	645,315.22	645,315.22	0.00		
25	State corporate Franchise Tax	21,627.09	21,627.09			
26	State Unemployment Tax	0.00	0.00			0.00
27	Other State and Local Taxes	568,596.75	568,596.75			
28	Federal Unemployment Tax	0.00	0.00			0.00
29	FICA	150,716.02	150,716.02			0.00
30	Other Federal Tax					
31	Federal Income Tax	1,423,979.50	1,423,979.50			
32	payroll allocation	0.00	0.00			
33						
34						
35	General Office Allocation	116,418.83	116,418.83			
36						
37						
38						
39		2,926,653.41	2,926,653.41	0.00	0.00	0.00

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

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	N/A								
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	See Attached							
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	N/A						
12							
13							
14							
15							

Purchased Water for Resale							
16	Purchased from San Jose Water Co: Santa Clara Valley Water District						
17	Annual quantities purchased		17	: 2,396		(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	
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 2017
Schedule D-1**

Unit No.	Location	I.D. Size (inches)	Depth (feet)	Production		Runhours
				AF	MGALS	HOURS
001-02	1150 Sunnyvale Saratoga Road	16"	620	30	10	539
004-02	Sunshine Drive	12"	425	-	-	-
006-02	466 Bryant Avenue	16"/30"	620	488	159	4,326
015-01	Next To 1819 Newcastle	14"	0	21	7	673
017-01	Levin Avenue End Mountain View	16"/30"	685	848	276	4,902
018-02	1457 Bookhill Road	16"/30"	0	535	174	4,488
021-01	West Warner Avenue South Fremont	16"/30"	640	335	109	2,960
022-01	Oak Avenue North Side West Truman	16"/30"	639	-	-	-
025-01	South Crescent East Spaulding	16"/30"	708	49	16	248
027-01	N/S Fremont East Of Hollenbeck	16"/30"	780	296	96	1,332
030-01	West Side Hollenbeck Avenue	16"/30"	845	377	123	1,851
031-01	South Side Fremont East Of Selo	16"/30"	849	15	5	79
032-01	Oak Ave South Side East Of Ravenswood	16"/30"	692	2	1	9
034-01	10631 North Portal Avenue	16"/30"	760	797	260	5,483
034-02	10631 North Portal Avenue	16"/30"	900	118	38	708
039-01	Dierick Drive West End Mountain View	14"	402	3	1	44
104-02	Lassen Street & Giffin Corner	16"/30"	515	292	95	2,714
115-01	380 Valencia Avenue	12"	470	0	0	19
116-01	170 Sunkist Lane	16/30	600	28	9	377
119-03	End Of Distel Drive	n/a	805	2	1	16
121-02	805 Pleasant Way	12"	0	43	14	253
123-01	Van Buren Avenue West Of Dixon	12"	573	1	0	28
139-01	n/a	n/a	n/a			
Grand Total				4,279	1,394	31,048

Number of Wells = 23

CALIFORNIA WATER SERVICE COMPANY

LOS ALTOS - SUBURBAN DISTRICT

STORAGE FACILITIES - DECEMBER 31, 2017

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	Inactive
Sunshine Dr. near Springer Rd.	Sta. 004-Tank 1	Wells	Redwood	100 C	Inactive
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	Demolished
Loyola Dr. & Eloise	Sta. 008-Tank 4	Wells & Purchases	Steel	126	
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	Demolished
	Sta. 021 Tank-2	Wells	Steel	55	
Oak Ave. w/o Truman Ave.	Sta. 022-Tank 1	Wells	Redwood	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	Inactive
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	

47

Total District

14,742

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.		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	N/A							
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.		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	N/A							-
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	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									
22	Total	-	-	-	-	-	-	-	-	-

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Continued

Line No.	See Attached	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								-
34	Total	-	-	-	-	-	-	-	-

California Water Service Company
Supply And Distributions Mains
12/31/2017

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	16,677					17,474
1 - 1/4"										
1 - 1/2"					6,124					6,124
2"		4,608		22	20,998				298	25,926
2-3/8"										
2-1/2"					2,458		3,214			5,672
3"		600			8,851		809			10,260
3-1/2"										
4"	168,133	71,071			469	3,147	9,719	384	14,163	267,086
4-1/2"										
5"					2,051					2,051
5-1/2"										
6"	522,190	50,885			9,061	4,938	14,715	22,416	47,343	671,548
7"										
8"	280,171	5,215			2,538	4,348	11,598	16,861	39,368	360,099
9"										
10"	9,141	85			164		13,985		14	23,389
10-3/4"										
12"	53,559	78			1,554	5,736		22,341	11	83,279
12-3/4"										
14"	10,612		329		168	192				11,301
15"								12,198		12,198
16"	1,856		3,462		48				557	5,923
17"										
18"		0	13,715		50	22,795		8		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	1,048,739	132,947	35,138	882	78,182	41,156	54,040	74,208	101,754	1,567,046

SCHEDULE D-4				
Number of Active Service Connections				
	LAS			
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	18,288	18,305	-	-
Commercial	4	3		
Industrial	203	207		
Public authorities				
Irrigation	42	34		
Other (specify)				
Agriculture				
Subtotal	18,537	18,549	-	-
Private fire connections			408	409
Public fire hydrants			1,905	1,914
Total	18,537	18,549	2,313	2,323

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 - in	12,869	
3/4 - in		6,646
1 - in	4,309	10,331
1 1/2 - in	772	68
2 - in	602	1,098
3 - in	131	3
4 - in	26	271
6 - in	4	140
8 - in		53
10 - in		10
Other		20
Misc		63
Total	18,713	18,703

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	54
4. Found fast, requiring billing adjustment	
B. Number of Meters in Service Since Last Test	
1. Ten years or less	8,496
2. More than 10, but less than 15 years	3,431
3. More than 15 years	6,786

SCHEDULE D-7

Water Delivered to Metered Customers by Months and Years in _____ CCF _____ (Unit Chosen)¹
LAS

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	149	131	130	185	236	408	422	1,661
Commercial	46	45	48	61	72	98	107	477
Industrial				1				1
Public authorities	5	5	8	10	16	28	33	105
Irrigation								-
Other (specify)	2	1	1	1	3	3	2	13
								-
Total	202	182	187	258	327	537	564	2,257

Classification of Service	During Current Year							Total
	August	September	October	November	December	Subtotal	Total	Prior Year
Residential	435	449	383	323	225	1,815	3,476	3,853
Commercial	109	121	101	83	66	480	957	4
Industrial			25	1	8	34	35	204
Public authorities	30	30		15		75	180	-
Irrigation			2			2	2	-
Other (specify)	4	3		1	1	9	22	7
						-	-	
Total	578	603	511	423	300	2,415	4,672	4,068

¹ Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total acres irrigated _____ N/A

Total population served _____ 70,014

End of Year Balances in Selected Accounts Los Altos Suburban

Indicate the end of year balances shown in the district's accounting records for the following accounts:

131	Materials and Supplies	(G)	\$	2,669
			\$	351,535
				<u> </u>
				<u> </u>
100-3	Construction Work in Progress	(G)	\$	1,107,070
			\$	9,384,998
				<u> </u>
				<u> </u>
241	Advances for Construction		\$	1,759,827
				<u> </u>
				<u> </u>
265	Contributions in Aid of Construction		\$	10,137,665
				<u> </u>
				<u> </u>

(G) General Office Allocation

DECLARATION

(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)

I, the undersigned _____ David B.Healey for Ron Richardson
Name of District Manager or Equivalent (Please Print)

of _____ Los Altos Suburban _____ District
Name of District

of _____ CALIFORNIA WATER SERVICE COMPANY _____
Name of Utility

at _____
Address of District Office

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the

Vice President and Corporate Controller
Title (Please Print)

Signature

408-367-8523
Telephone Number

Date

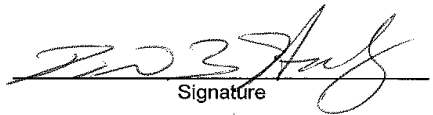
DECLARATION

(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)

I, the undersigned David B. Healey for Ron Richardson
Name of District Manager or Equivalent (Please Print)
of Los Altos Suburban District
Name of District
of CALIFORNIA WATER SERVICE COMPANY
Name of Utility
at _____
Address of District Office

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the

Vice President and Corporate Controller
Title (Please Print)


Signature

408-367-8523
Telephone Number

March 20, 2018
Date

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